

MENTAL HOSPITALS DEPARTMENT—*continued*.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

To Institutional Accounts-	£	s.	d.	By Balance	£	s.	d.
Auckland	50,922	16	3	308,043	18	8
Christchurch	52,487	6	10				
Dunedin	76,486	8	6				
Hokitika	22,677	14	10				
Nelson	22,994	16	3				
Porirua	53,693	6	2				
Tokanui	28,316	7	5				
Interest on Wellington land	465	2	5				
	<u>£308,043</u>	<u>18</u>	<u>8</u>		<u>£308,043</u>	<u>18</u>	<u>8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account	875,518	8	6	Land	161,776	0	0
Sundry creditors	9,072	10	9	Buildings	489,565	6	7
Depreciation Reserve	53,049	15	7	Buildings (farm)	16	2	8
Treasury Adjustment Account	317,141	12	11	Developmental	4,128	9	6
				Improvements	150,132	13	7
				Furniture and fittings	19,426	9	5
				Plant and machinery	557	10	0
				Plant and machinery (farm)	2	10	0
				Motor-vehicles	3,232	15	11
				Other vehicles	987	0	0
				Surgical instruments	29	3	6
				Loose and artisans' tools	1,749	13	9
				Farm implements	2,564	16	6
				Stores and equipment	77,742	11	4
				Live-stock	21,592	0	0
				Stored and growing crops	11,326	14	2
				Sundry debtors	1,811	14	5
				Expenses paid in advance	96	17	3
				Excess expenditure over income	308,043	18	8
	<u>£1,254,782</u>	<u>7</u>	<u>3</u>		<u>£1,254,782</u>	<u>7</u>	<u>3</u>

NOTE.—The assets include amounts of a capital nature expended by the Public Works Department for which the Department possesses no parliamentary appropriation. The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1924; (c) maintenance of buildings by the Public Works Department.

G. C. HOLDER, For Inspector-General of Mental Hospitals.
W. RIACH, Accountant.

I hereby certify that the Income and Expenditure Account, Farm Working Accounts, Institutional Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that—(1) the estimated value of the labour performed by inmates on the institutional farms has not been taken into account; (2) pending a detailed valuation of the land, buildings, and improvements comprising the farms, the correct charge for interest and depreciation cannot be ascertained; (3) the valuations of land, buildings, and improvements are incomplete; (4) the income from maintenance fees does not represent the earnings for the year, and the outstandings at the end of the year have not been correctly stated; and (5) subject to the departmental notes above.—G. F. C. CAMPBELL, Controller and Auditor-General.