

MENTAL HOSPITALS DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1926.

To Institutional Accounts—	£	s.	d.	By Balance, excess of expenditure over income..	£	s.	d.
Auckland .. .. .	62,623	16	2	341,844	0	4	
Christchurch .. .. .	55,769	15	3				
Dunedin .. .. .	83,194	12	8				
Hokitika .. .. .	24,845	7	9				
Nelson .. .. .	22,223	18	1				
Porirua .. .. .	66,332	12	2				
Tokanui .. .. .	26,388	15	10				
Interest on Wellington land .. .. .	465	2	5				
	£341,844	0	4		£341,844	0	4

BALANCE-SHEET AS AT 31ST MARCH, 1926.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Capital Account .. .. .	969,505	18	10	Land .. .. .	177,893	9	0
Sundry creditors .. .. .	8,003	4	0	Buildings (institutional) .. .. .	637,544	9	11
Depreciation Reserve .. .. .	71,767	17	6	Buildings (farm) .. .. .	36,628	0	0
Treasury Adjustment Account .. .. .	361,619	5	0	Developmental .. .. .	5,187	11	6
				Improvements .. .. .	13,573	14	11
				Furniture and fittings .. .. .	21,658	8	8
				Plant and machinery—			
				Institution .. .. .	31,422	5	0
				Farm .. .. .	2,622	0	0
					£	s.	d.
				Motor-vehicles .. .. .	4,781	6	11
				Less losses in Suspense .. .. .	105	0	0
					4,676	6	11
				Other vehicles .. .. .	1,455	0	0
				Loose and artisans' tools .. .. .	1,952	1	3
				Farm implements .. .. .	2,717	17	0
				Surgical instruments .. .. .	247	14	9
				Stores and equipment .. .. .	90,219	15	9
				Live-stock .. .. .	26,145	13	0
				Stored and growing crops .. .. .	13,711	6	4
					£	s.	d.
				Sundry debtors .. .. .	1,332	3	0
				Less losses in Suspense .. .. .	51	1	2
					1,281	1	10
				Expenses paid in advance .. .. .	115	9	2
				Excess expenditure over income .. .. .	341,844	0	4
					£1,410,896	5	4
					£1,410,896	5	4

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 4½ per cent. on capital as at 1st April, 1925; (c) maintenance of buildings by the Public Works Department. The reduction under the heading “Improvements” is due to the splitting of this asset into the various components—viz., land, buildings furniture &c.

F. TRUBY KING, Inspector-General of Mental Hospitals.  
W. RIACH, A R.A.N.Z., Accountant.

I hereby certify that the Farm Working Accounts, Institutional Accounts, Income and Expenditure Account, 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) the valuations of land, buildings, and improvements are incomplete; (3) 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 (4) subject to the departmental notes above.—G. F. C. CAMPBELL, Controller and Auditor-General