

MENTAL HOSPITALS DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Institutional accounts—				By Balance	406,013	13	9
Auckland	66,274	15	4				
Christchurch	68,793	4	3				
Dunedin	90,221	0	4				
Hokitika	25,185	13	2				
Nelson	32,310	2	9				
Porirua	89,352	10	4				
Tokanui	30,117	9	10				
Kingseat	3,316	5	4				
Interest on Wellington land	442	12	5				
	<u>£406,013</u>	<u>13</u>	<u>9</u>		<u>£406,013</u>	<u>13</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account	1,374,597	12	8	Land	203,504	8	9
Sundry creditors	7,584	13	3	Buildings (institutional)	975,467	17	9
Depreciation Reserve	147,013	19	0	Buildings (farm)	37,908	13	3
Treasury Adjustment Account	356,875	9	7	Developmental	8,545	14	6
				Improvements	33,578	17	11
				Plant and machinery (institutional)	34,644	8	1
				Plant and machinery (farm)	2,687	2	7
				Motor-vehicles	4,965	7	4
				Vehicles other than motor	1,626	15	0
				Loose and artisans' tools	2,470	15	6
				Farm implements	3,503	7	3
				Stores and equipment	99,226	15	3
				Live-stock	22,583	7	6
				Stored and growing crops	16,529	6	5
				Surgical instruments	296	16	0
				Furniture and fittings	28,052	2	3
				Sundry debtors	4,429	17	9
				Expenses paid in advance	36	7	8
				Excess expenditure over income	406,013	13	9
	<u>£1,886,071</u>	<u>14</u>	<u>6</u>		<u>£1,886,071</u>	<u>14</u>	<u>6</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 appropriations: (a) Rental values as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1928; (c) maintenance of buildings by the Public Works Department; (d) no charge has been made in farm accounts in respect of patients' labour.

T. G. GRAY, Director-General of Mental Hospitals.

F. A. LYFORD, 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 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; (2) subject to the departmental notes above.—J. H. FOWLER, Deputy Controller and Auditor-General.