INCOME FOR THE YEAR ENDED 31ST MARCH, 19 .

	£ s. d.
1. Excess of income from previous year .. .. [As shown by last year's statement. Though the bringing forward of a balance is an unusual procedure in an Income and Expenditure Account, it is necessitated by the special circumstances under which Boards obtain their income.]	
2. Contributable by the Government— [Whether paid or not, being the amount due for the year.]	£ s. d.
(*a.*) Ordinary subsidies .. .. [For maintenance expenditure only; not for capital expenditure, which should appear under heading 6 (*c*), "Capital Accounts," in the balance-sheet.]	
(*b.*) Special grants .. .. [See note to 2 (*a*).]	
(*c.*) Fees receivable on account of patients .. .. [For which any Government Department has undertaken the liability; but old-age pensions paid to the Board should not be included under this heading, but should be included under item 6.]	
3. Levies on local authorities payable for the year .. .. .. [For maintenance expenditure only; not for capital expenditure, which should appear under heading 6 (*c*), "Capital Accounts," in the balance-sheets.]	
4. Voluntary contributions— [The amount only actually received during the year should be entered, as, until received, voluntary contributions cannot be treated as income, a voluntary promise to contribute being in no way binding. (In all other items the amount receivable should be entered whether actually received or not—*vide* Regulation 8 (*a*).)]	£ s. d.
(*a.*) Subscriptions and donations (do not include donations to District Nurses included in Table V)	
(*b.*) Hospital Saturday and Sunday collections ..	
(*c.*) Net proceeds of band collections, entertainments, &c.	
(*d.*) Bequests	
5. Rents, interests, and dividends .. .. [Receivable for the year, whether actually received or not.]	
6. Fees payable by those assisted— [Other than shown in 2 (*c*) of this table, and it should include net receipts from old-age pensioners—*i.e.*, total amount received less refunds to pensioners, which should not also appear in expenditure table. It should contain the fees chargeable for the year as set out by the Board's by-laws, whether actually received or not. The amount deducted by resolution of the Board or written off as irrecoverable should not be shown here, but is shown as expenditure in item 3 of the expenditure.]	

(*a.*) Hospital patients—	In-patients. £ s. d.	Out-patients. £ s. d.	Total. £ s. d.
.....Hospital			
.....Hospital			
.....Hospital			

[Being total amount receivable, whether actually paid or not.]

(*b.*) Charitable-aid recoveries—	£ s. d.
On account of indoor charitable relief,..... Charitable Institution [Being cash receivable on account of inmates, whether actually received or not, including net receipts from old-age pensions.]	
On account of outdoor charitable relief .. [Being amounts (if any) undertaken to be paid in respect of outdoor relief granted by the Board.]	
On account of amounts payable for hospital maintenance and treatment in institutions not under the Board's control	
7. Land agents' license fees	
8. Miscellaneous income— Principal items:	£ s. d.
[This item should be used only for such items as cannot be included in any of the other headings. Neither, similarly, should it be used for revenue on account of district nurse, sale of garden-produce, sale of old furniture, receipts on account of medical associations, which are used respectively to reduce the expenditure under the items 5, 2, 3 (*a*), and 4 in expenditure table, and are shown in detail in Tables V, III, IV, and VII. Bad debts subsequently recovered should be shown under this heading, as should also a reduction, if any, in the reserve for bad and doubtful debts.]	
9. Excess of expenditure over income (if any) carried to balance-sheet	
	£