

.....Hospital Board.

BALANCE-SHEET AT 31ST, MARCH 19 .

LIABILITIES.

£ s. d.

1. Patients' fees, &c., received in advance . . . . .  
[Being any amounts received on account of the ensuing year.]
2. Contractors' deposits . . . . .  
[Held by the Board and returnable to the contractor when the contract is finished. Such deposits should not be treated as income, nor when returned to the contractor treated as expenditure, and therefore should not appear in the Income and Expenditure Account.]
3. Sundry creditors (inclusive of bank overdraft (if any), £ . . . . .)  
[Liabilities to include all amounts owing by the Board in respect of expenditure prior to or during the year, including bank overdraft for maintenance expenditure. Money borrowed from the bank for capital purposes will doubtless more appropriately come under heading 4.]
4. Loans, £ . . . . . ; less repayments during year, £ . . . . . : and accumulated sinking funds, £ . . . . .  
[To be detailed. All loans to the institution remaining unpaid at the end of the financial year will appear in detail under the heading—*e.g.*, each mortgage debt will be separately stated, with a description of the property charged, the rate of interest payable, and the date, if fixed, when the loan must be paid off.]

5. Unexpended funds—

	Unexpended at 1st April, 1921.	Accretions during Year.	Expended during Year.	Unexpended at 31st March, 1922.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
(a.) Special income funds . . . . . [Include hereunder particulars of any fund formed where Board is in receipt of income which it is obliged to apply to some specific purpose. Only the amount unexpended should be extended to main column of table.]				
(b.) Special capital funds . . . . . [Include hereunder particulars of all funds formed by reason of amounts received for specific capital purposes. Only the amount unexpended should be extended to main column of table.]				

6. Capital Accounts—

- (a.) Balance on 31st March, 19 . . . . .  
[That is to say, at commencement of year being amount brought forward from previous year.]
  - (b.) Funds or endowments for specific capital purposes expended during year . . . . .  
[The amount under this heading should agree with the amount unexpended under 5 (b) above.]
  - (c.) Funds for lands, buildings, and Equipment—  
Details :—  
Levies for capital expenditure  
Voluntary contributions and bequests for capital expenditure  
Subsidy on the two preceding items  
Profit on sale of capital assets  
Other funds (if any) . . . . . £ s. d.
- Deduct realized loss during year on land, buildings, or equipment  
Deduct also depreciation on buildings and equipment

7. Income and Expenditure Account . . . . .  
[Excess (if any) of income over expenditure for the year, being the balance of the Income and Expenditure Account. If, however, the expenditure exceeds the income the item appears on the other side of the balance-sheet.]

£