being transferred to other prison institutions when found incorrigible. All such offenders go through the Invercargill institution's records and accordingly help to swell the number of failures. A summary of the figures for the Waikeria institution for the past nine years shows that 871 men serving terms of reformative detention, hard labour, or both, passed through the institution, and of these 40 only have been reconvicted for further offences, making the percentage of failures 4.59. It must be remembered, however, that our statistics are confined to reconvictions within the Dominion, and we have little information regarding the subsequent conduct of ex-inmates who leave New Zealand after completing their terms of probation.

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completing their terms of probation.

The fluctuations in the prison population of the Dominion from 1911 to 1924 (inclusive) are shown in the table below:—

Daily Average, 1911 to 1924.

Year.		Daily Average of Prisoners in Dominion Prisons.			Year.		Daily Average of Prisoners in Dominion Prisons.		
		Males.	Females.	Totals.			Males.	Females.	Totals.
1911		799.08	64.18	863.26	1918	896.9	896.98	84.97	981-9
1912		$855 \cdot 28$	64.07	919.35	1919		936.28	68.06	1,004.34
1913		$826 \cdot 69$	66.55	893.24	1920		872.59	67.10	939-69
1914		916.09	63.72	979.81	1921		992.04	73.56	1,065.60
1915		931.33	76.79	1,008.12	1922		1,052.54	60.91	1,113.4
1916		859.99	82.78	942.77	1923		1,074.34	53.13	1,127.4
1917		$817 \cdot 27$	96.99	$914 \cdot 26$	1924		1,127.50	63.99	1,196.49
1911	•• !	011.71	90.99	914.70	1324	• •	1,121-00	05.00	1,10

EXPENDITURE AND RECEIPTS.

The gross expenditure for the past financial year under all heads amounted to £144,484, as against £131,609 for the preceding year, an increase of £12,785. The items which contributed most largely towards the increase were: Salaries and allowances (£4,497), prisoners' industry earnings (£3,525), payments to prisoners' dependants (£1,627), expenditure on prison farms (£1,046), and brickmaking expenses (£1,721).

The general increase in officers' salaries consequent upon the regrading of the Public Service in April, 1924, is mainly responsible for the additional expenditure under the heading of salaries and allowances. The increase in the prison population accounts for the expenditure in prisoners' industry earnings as well as in the payments to dependants of prisoners in respect of the latter's wages.

The resumption of brickmaking, with additional plant, at the Wi Tako Prison, Trentham, necessitated extra expenditure in the purchase of coal, but the increased revenue derived from the sale of bricks more than compensated for expenditure in fuel. The increased outlays in connection with prison farms is principally due to the purchase of store stock for fattening purposes—expenditure which is reproductive, as evidenced by the increased revenue from that source. The policy of developing new country by prison labour, commenced in 1912, although somewhat costly in the initial stages, is now producing considerable revenue, and, in addition to the actual cash receipts and the creation of valuable State assets, the farms provide a large portion of the prisoners' rations. The growing of vegetables and the fattening of stock from which the meat ration is obtained lessen considerably the annual food-bill.

The following table indicates the actual expenditure on items on the prison dietary scale, upon commodities which cannot be produced on the Department's properties:—

Average Expenditure per Head on Prisoners' Rations from 1911 to the 31st March, 1925.

Year.	Total Expenditure on Rations.	Number of Prisoners.	Cost per Head.	Year.	Total Expenditure on Rations.	Number of Prisoners.	Cost per Head.
	£		£		£		£
1911	8,494	863.26	9.83	1918–19	16,473	1,003.43	16·41
$1912 \dots$	9,405	919.35	10.23	1919-20	17,294	965.07	17.93
1913	9,754	893.24	10.91	1920-21	18,766	965.03	19.44
1914	11,555	979.81	11.79	1921-22	17,962	$1.075 \cdot 34$	16.70
1915	15,099	1,008.12	14.97	1922-23	16,803	1,103.95	15.22
1916-17	15,092	920.15	16.41	1923-24	17,441	1,145.46	15.23
191 7–1 8	15,522	941.11	16.64	1924-25	18,332	1,227.50	14.93

The receipts for the past financial year again constitute a record, being £14,940 in excess of the highest revenue obtained during any previous year. The greater portion of the additional receipts was obtained from the quarry at Mount Eden, where the annual income increased from £15,558 to £21,115. The Invercargill, Waikeria, and Paparua farms produced satisfactory returns, and the road-making work carried on for the Public Works Department in the Waimarino district substantially increased the annual revenue. The bootmaking, tailoring, and mail-bag industries at the Auckland Prison produced £4,596, which is very satisfactory in view of the many difficulties experienced by the prison officials in adapting the available labour to these occupations.