

*Summary of Payments and Receipts on Account of Prisons Vote from 1924 to 1929.*

Year.	Daily Average Number of Inmates.	Gross Expenditure.		Credits.		Net Expenditure.	
		Total.	Per Head.	Total.	Per Head.	Total.	Per Head.
		£	£	£	£	£	£
1924-25 ..	1,227·81	144,484	117·67	68,118	55·56	76,366	62·11
1925-26 ..	1,340·13	152,794	114·00	79,099	59·02	73,695	54·98
1926-27 ..	1,397·25	148,766	106·47	70,915	50·76	77,851	55·71
1927-28 ..	1,489·62	161,199	108·21	66,979	44·95	94,220	63·26
1928-29 ..	1,501·82	163,451	108·83	73,994	49·27	89,457	59·56

*Expenditure on Prisoners' Rations.*

The total Public Account cost of purchasing food for prisoners is to some extent influenced by fluctuating wholesale prices, but of far greater effect is the efficiency of the internal departmental and individual prison management. The present ration scale has been in vogue for some years except for minor additions and improvements—no reductions—so that the total costs year by year may be compared without qualification. During 1928-29 the total net ration cost amounted to approximately £400 less than the previous year, although the average number of inmates showed an increase. This result, it should be noted, has been arrived at without any scale reduction in rations, but is due almost entirely to a policy of producing as far as possible our own requirements.

## NET COST OF FOOD RATIONS (NOT INCLUDING TOBACCO).

Year.	Daily Average Number of Prisoners.	Net Cost of Foodstuffs.	Annual Cost per Head.	Annual Cost per Head converted to 1914 Price Basis.
		£	£	£
1914 ..	979·81	11,555	11·79	11·79
1919-20 ..	965·07	17,294	17·93	..
1924-25 ..	1,227·50	18,332	14·93	10·58
1925-26 ..	1,340·13	19,547	14·58	10·19
1926-27 ..	1,397·25	19,389	13·88	10·60
1927-28 ..	1,489·62	15,736	10·57	8·09
1928-29 ..	1,501·82	15,363	10·23	7·35

*Prison Labour.*

Table B1 appended hereto gives a summary of the value of prison labour expended on various prison works and industries. Although the average number of prisoners in custody during 1928-29 was slightly in excess of 1927-28, the total assessment of prison labour valuations showed a small decrease, it being difficult to arrange for the profitable employment of short-sentence prisoners. Actually the total value of work decreased by £600. It will be noted that the value of labour expended on capital works was substantially less than in 1927-28. This was the outcome of approaching completion of Mount Crawford and Paparua Prison erections. This labour has, on the other hand, been absorbed by the prison industries, which to some extent accounts for the increased industry receipts during 1928-29.

*Profit and Loss Accounts and Balance-sheet.*

Last year a commercial balance-sheet, for the first time, was published with the annual report, and a further balance-sheet showing the financial operations for the year under review is appended hereto. With the accounts on a proper basis all services are now brought to charge, and the practice of undertaking works and services gratuitously has been abandoned.

Reviewing departmental administration costs as a whole, which include the expenses of administering probation as well as prisons and borstals, the cost amounted to £120,731, as against £117,533 for the previous year, an increase of approximately £3,000, notwithstanding that fixed charges for depreciation and interest on institutional assets (not including industries) increased by £4,000.

Omitting the cost of administering the probation system, the net expenditure on prisons amounted to £116,740, as against £113,474 for the previous year. The cost per head was £77 15s., an increase of 10s. This is very satisfactory in view of the increased capital charges for interest, &c., mentioned above, which amounted to approximately 40s. per head more than in 1927-28. In effect, this means that the increased capital charges of 40s. per head have been almost wholly compensated for by reductions in other directions, including improved industry working.

A review of industry accounts as a whole, which takes into account all charges, shows a satisfactory advance on previous years. In 1928-29, out of fourteen industries, nine showed a net profit after debiting