

Waikune Prison, in the National Park area, continues to be mainly a road-construction camp, the roads in the district being constructed and maintained for the Public Works Department. The year just passed has been most successful from a working and revenue point of view.

At Wanganui the situation of the prison excludes industry almost entirely, gardening being carried on only with great difficulty. A few men have been occupied in cutting firewood for the State Coal Depot.

At Wellington, evacuation of the Terrace Prison site and completion of the demolition of the buildings were effected, and the site is now in occupation by the Wellington Education Board. At the new local prison at Mount Crawford the principal works have been the completion of the new access road, erection of several cottages, and the completion of the main buildings. Gardening and dairying have also been carried on, together with minor industries including manufacture of floor-polish, sand-soap, and lead-headed nails for departmental purposes.

At Wi Tako Prison the drainage of the 500-acre valley in which the farm is situated has been proceeded with, and an increased area cultivated for vegetable garden and for sheep and cattle. This farm, which will have a high productive value, is steadily reaching the stage of complete development. The brickworks are now leased to a company. The Department does not expect to make a profit out of the lease—this would be impossible—but merely hopes to cut the loss which would be involved if the works were allowed to remain idle and untenanted.

EXPENDITURE AND REVENUE.

It is pleasing to report that the net vote expenditure, which had been reduced from £94,220 in 1927–28 down to £89,457 in 1928–29, has been further reduced during 1929–30 to £88,442. This last-mentioned decrease is to some extent the result of a reduction in the average number of prisoners by seventy-five compared with the previous year.

The net cost on Consolidated Fund amounted to £62 0s. 1d. per prisoner for the year representing an increase of £2 10s. as compared with 1928–29. This may be attributed to the falling prices of farm-products which in an earlier part of the report were estimated to have cost the Department £5,000 in reduced revenue from the farms last year, or approximately £4 10s. per prisoner.

In perusing the following table the sudden increase in cash expenditure following 1926–27 will be noted. Prior to that year all the expenditure on machinery and implements, seeds and manure, and live-stock required for land-development purposes at Hautu and Rangipo Farms was provided by Public Works Fund, but from 1st April, 1927, it became a charge on Consolidated Fund. Although it cannot be regarded as cost of upkeep of prisons, it inflates the total charge against the vote. This extra load of capital expenditure without any immediate material revenue can be expected to continue for some years yet until development is completed of these areas.

Summary of Payments and Receipts on Account of Prisons Vote from 1924 to 1930.

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
1929–30 ..	1,425·54	172,248	120·83	83,806	58·87	88,442	62·04

Profit and Loss Account.

The annual Income and Expenditure Account and Balance-sheet drawn up on commercial lines, following the practice recently instituted in Government Departments, is appended hereto as Table B. These show that the total gross cost of prisons, including all capital charges such as interest and depreciation and other assessed charges for rents, &c., and making due adjustments for industry profits or losses, amounted to £176,131, as against £175,287 for the previous year. If the charge as nominally debited for prison labour is reversed, the net cost for the year including all customary overhead charges amounted to £122,003, or £85·58 per prisoner.

As already stated, many of the charges included in the foregoing are purely nominal, and do not represent actual expenditure. As indicated earlier in the report, the average net cost on Consolidated Fund per prisoner amounted to £62, which represents the direct cost to the taxpayer.

Expenditure on Prisoners' Rations.

The total cost of food consumed by inmates during the year—that is, cost of purchased food plus value of food grown in the prison farms and gardens—amounted to £23,427, averaging approximately £16 10s. per prisoner per annum.

The following table is interesting in illustrating the trend in cost of purchased food rations over a course of years. During 1929–30 the total cost was slightly in excess of the previous year, although