

The fact that expenditure on farm-development work which, prior to 1928, was from Public Works Fund and is now included in the Department's vote, tends to inflate the comparative net cost per head as shown in the above table. Actually such expenditure is not a true charge against Prison administration.

Table "B" at the end of the report comprises the abridged departmental Balance-sheet as at the 31st March, 1931, and Income and Expenditure Account for the twelve months ended the 31st March. This covers all expenditure and revenue for the year, whether paid or outstanding at the 31st March, also charge for interest, depreciation, and prison labour.

The gross cost of departmental and institutional upkeep amounted to £115 1s. 9d. per inmate, being a reduction of £8 9s. 3d. compared with the previous year. The net cost of upkeep after taking into account the year's cash surplus on industries amounted to £88 11s. 4d. per head. This is an increase of £2 19s. 9d. per head over the previous year, and is wholly the result of the poor trading period as referred to in an earlier portion of the report.

#### *Expenditure on Purchase of Prisoners' Rations.*

Hereunder is a comparative table of the cash cost of purchased foodstuffs. The greater numbers in custody have been sufficient to increase the aggregate cost, but the average cost per head is slightly lower than the previous year. Substantial falls in wholesale price of foodstuffs occurred rather late in the year to have very much effect. It is interesting to note that since breadmaking was extended to practically all institutions four years ago, the average cost of purchased foodstuffs has kept fairly constant at between £10 4s. 7d. and £10 18s. per head per annum.

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

Year.	Daily Average Number of Prisoners (Twelve Months to 31st March).	Net Cost of Foodstuffs.	Annual Cost per Head.
		£	£
1914 .. .. .	979·81	11,555	11·79
1919-20 .. .. .	965·07	17,294	17·93
1924-25 .. .. .	1,227·50	18,332	14·93
1925-26 .. .. .	1,340·13	19,547	14·58
1926-27 .. .. .	1,397·25	19,389	13·88
1927-28 .. .. .	1,489·62	15,736	10·57
1928-29 .. .. .	1,501·82	15,363	10·23
1929-30 .. .. .	1,425·54	15,526	10·89
1930-31 .. .. .	1,525·32	16,213	10·63

#### *Prison Labour.*

Table B1 appended to report sets out an analysis of the value of prison-labour-charge allocations. The total assessed value for the year was £82,686, comprising £14,823 on capital improvements, £47,000 on industries, and £20,863 on maintenance, domestic, and general services; the aggregate averaging £54 4s. per head, compared with £57 18s. per head for the preceding year. This decrease indicates the result of the increased number of inmates, for whom it has been difficult to allocate remunerative work during a period when trading conditions are bad.

#### GENERAL.

The seriousness of Government's budgetary position has been fully appreciated by all officers of the Department and the administration has felt a strong co-operation between headquarters and institutional staffs in constant endeavours to economize in cost of departmental upkeep. Economies commence with curtailment of expenditure, but it is recognized that this is merely part of a need which requires economy in both issue and use of Government property and services.

Major economies recently effected by the Department include the non-renewal of expired meat contracts for most of the city and town prisons. In lieu of beef, the meat ration has been changed substantially to mutton, which is now killed at the farms and sent either to the freezing-works for issue as required, or direct to the city institutions. It is anticipated that this measure will effect a cash saving of approximately £1,500 for the current year.

The making of all prisoners' socks is now being undertaken at Auckland Prison, and will effect a reduction of approximately £200 per annum. With this article now made at the prison, it is interesting to report that all inmates' clothing is now made in the Department, including boots, uniforms, outer and under garments, socks, hats, and oilskins.

The Department has also furthered its past policy of keeping all possible expenditure within Public Account, and to this end has instructed that repair work which cannot be carried out in the prisons shall be undertaken by Government plant of the Railways, Public Works, or Post and Telegraph Departments.