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cash cost from the administrative vote last year amounted to £83,370, or an annual cost of £56 per prisoner, whereas the expenditure, after adding interest and depreciation charges as aforesaid, amounted to £133,517.

The following statement shows a comparison of the cash cost of maintenance over the past ten years. It is interesting to observe that the gross cash expenditure for the financial year just passed was £4,800 less than in the previous year, and the net cash cost was down by £7,200, the total figure being lower than it has been for seven years past. The per capita cost has shown a slight increase, but this was to be expected in view of the substantial decrease in the daily average number of prisoners in custody.

Summary of Cash Payments and Receipts of Prisons Vote 1924 to 1934.

Year,		Daily Average	Gross Expenditure.		Cre	dits.	Net Expenditure.	
		Number of Inmates.	Total.	Per Head.	Total.	Per Head.	Total.	Per Head.
			£	£	£	£	£	£
192425		$1.227 \cdot 81$	144,484	117.67	68,118	55.56	76,366	$62 \cdot 11$
1925-26		1,340.13	152,794	114.00	79,099	59.02	73,695	54.98
1926-27		$1,397 \cdot 25$	148,766	106 · 47	70,915	50.76	77,851	55.71
192728		1,489.62	161,199	$108 \cdot 21$	66,979	44.95	94,220	$63 \cdot 26$
1928-29		1.501.82	163,451	108 · 83	73,994	$49 \cdot 27$	89,457	59.56
1929-30		$1,425\cdot 54$	172,248	120.83	83,806	$-58 \cdot 87$	88,442	62.04
1930-31		$1.525 \cdot 32$	171,382	112.36	70,669	$46 \cdot 33$	100,713	66.03
1931 - 32		1,641.51	152,581	$92 \cdot 93$	55,867	34.03	96,714	58.90
1932 - 33		1.661.29	142,940	86.04	52,412	31.84	90,528	54.49
1933-34		$1.487 \cdot 90$	138 . 193	92.88	54,823	36.77	83,370	$56 \cdot 11$

Since 1926 capital expenditure has been steadily curtailed, and last year the total expenditure out of Public Works Fund was only £1,036, which was mainly on farm-development work.

Set out hereunder is a statement showing the steady decline in expenditure from loan-moneys:—

Year.		Expended. \pounds	Year.		$ \substack{\text{Expended.} \\ \pounds}$
1923-24	 	 27,259	1929-30	 	 8,205
1924 - 25	 	 25,279	1930-31	 	 2,504
1925 – 26	 	 24,196	1931-32	 	 2,621
1926-27	 	 22,812	1932–33	 	 2,026 .
1927-28	 	 22,359	1933-34	 	 1,036
1928-29	 	 12,572			

REFORMATIVE DETENTION AND HARD LABOUR.

A fairly common misconception seems to exist regarding the nature of the sentences of "reformative detention" and "imprisonment with hard labour."

Briefly, reformative detention was introduced under the provisions of the Crimes Amendment Act, 1910, to require the Courts to have regard to the offender, his personality and criminal tendencies, rather than to the offence itself, in the fixation of the period of incarceration, and it was a departure from the then existing criminal code the underlying idea of which was making the penalty fit the crime.

From time to time experienced criminals, with an obvious objective, plausibly suggest to the Court when appearing for sentence that they may be given "hard labour" in preference to a sentence of "reformative detention." In point of fact, there is no such thing as hard labour, as was originally implied under this form of sentence. Our earlier criminal code was based on the dictum laid down in no uncertain terms by the Committee of the House of Lords in 1863, that the object of imprisonment was deterrence; that "hard labour, hard fare, and hard bed" were the proper elements of a prison regime, and the foundations of such a system must be separate confinement and the crank. In course of time the dehumanizing and degrading effect, and the harmful reactions to such methods of treatment came to be appreciated, particularly with the development of a better understanding of human psychology, and these methods have long since all been abolished in our prison system. As far as practicable prisoners are placed at useful work which is likely to stimulate their interest and self-respect, and develop habits of industry. Every prisoner now has a comfortable bed with mattress, blankets, and sheets, and the ration is liberal and well balanced. The protection of society and the reclamation of the prisoner has displaced the purely punitive idea, and present-day conditions are so ameliorated that the consensus of opinion among all authorities is that short sentences of hard labour merely habituate an offender to prison conditions and minimize the deterrent influence, and lessen the wholesome dread and repugnance of prison to those who have never experienced it.

The futility of short sentences has been repeatedly stressed by the highest judicial authorities, and by the English Prison Commissioners. It is thus somewhat surprising to observe, quite recently in this country, where a persistent offender, on appearing before a Magistrate and plausibly entering into a solemn discussion of the merits of reformative detention as opposed to hard labour, was granted a short sentence of hard labour. In passing sentence the Magistrate is stated to have observed: "It is really farcical to impose reformative detention." The offender explained that he had not been before