The fluctuations in the prison population from 1881 to 1915 are shown in the table below:-

Prison	Population.
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<b>Ү</b> еаг.			Daily Average of Prisoners in Dominion Prisons.				
Toat.		Males.	Females.	Total.			
***************************************							
1881				$631 \cdot 66$	$94 \cdot 37$	726.03	
1891				$459 \cdot 22$	58.39	517.61	
1911				799.08	$64 \cdot 18$	863.26	
1912				$855 \cdot 28$	64.07	919.35	
1913				$826 \cdot 69$	66.55	893.24	
1914				916.09	63.72	979.81	
1915		_ 4 , *		931 33	76.79	1,008 12	
			,	A	. '1	Form a PM.	

## EXPENDITURE AND RECEIPTS.

In the interest of convenience and accuracy, and also in order to simplify the preparation of the figures, it has been decided that the annual return of expenditure and receipts published with the report shall in future cover the financial year and not the calendar year as heretofore. As this change necessitates a considerable adjustment in the arrangement of the figures, the table will not be printed in the present report, but will appear in its amended form next year.

An analysis of the figures supplied by the Treasury for the financial year ended 31st March last shows that the net expenditure of the Prisons Department rose from £52,354 in 1914-15 to £59,192 in 1915-16, an increase of £6,838. This increased charge for the year appears to be somewhat heavy, but when it is realized that the rise in the price of food products combined with the larger number of prisoners accounts for £3,692 of this amount it cannot be considered that the increase is excessive.

The following are the items in addition to rations upon which the largest increases have occurred :-Increase in Expenditure over 1914–15.

<ul><li>(1.) Officers' uniform</li><li>(2.) Tools and mater</li><li>(3.) Payment of grader</li><li>of earnings to</li></ul>	ials for pri ituities to	son labo nard-Ial	our oour priso	ners on	discharge	and	506 $1,096$
release							1,140
(4.) Prison farms	• • • •	:::	******		/	F	785

The increase in item No. 1 was largely due to the general rise that has taken place in the price of woollen and cotton goods. Item No. 2 was also affected by war-conditions, but was largely caused by the increased amount of work carried out during the year. No. 3 (payment of gratuities and earnings) resulted from the fact that a comparatively large number of prisoners became due for release or were released by the Prisons Board on probation during 1915-16.

The increase in item No. 4 (prison farms) was caused by the purchase of stock and implements prior to the end of the financial year. No reliable estimate can ever be made of the exact amount required under this heading. The stock purchased are sold again at a profit and the expenditure recouped.

As an indication of the steady increase in the cost of living during the past year it might be pointed out that whereas the cost of rations in the New Zealand prisons in 1914 averaged

£11 per prisoner, the cost in 1915 was £14 5s. per head.

While the expenditure for the year increased considerably, it is satisfactory to note that the cash receipts showed a substantial margin above those for the previous twelve months, and The cash credits for the last financial year were constituted a record for the Department. £11,982, as against £9,586 for 1914-15. Among the largest contributions towards this total were the following:-

Danish distribution of				. £
Payment for tree-planting v				3,497
Manufacture of bricks for	or Parliamentary	and other	Government	
buildings	***		The second second	2,626
Sale of road-metal, dressed s	stone, and concret	e blocks	•	2,990
Manufacture of boots, &c.		1	11.7	495
Sale of farm produce, stock	, &c			782

With regard to the last item, the full credit due to the farms is not shown, because a large proportion of the vegetables grown is being sent to other prisons. This results in a saving in the general expenditure, but no cash credit can be given to the supplying prison.

As has been pointed out in previous reports, the Prisons Department carries on a large amount of work for which no return is shown—road-formation, bridge-building, prison-construction, and other undertakings are being proceeded with each year in addition to the work for which payment is received. As time passes it may be found necessary to show a credit for all work that is being carried out by prison labour, in order that the true position of the Department in regard to receipts and expenditure may be properly set out.