

EXPENDITURE AND RECEIPTS.

The gross expenditure of the Department under all heads for the financial year ended 31st March amounted to £95,324, compared with £81,363 for the previous year, an increase of £13,961. The heaviest items of increase were—Salaries, £8,645; farms, £2,726; rations, £1,224; clothing, £856.

The large additional vote for salaries is accounted for partly by the usual scale increases, but more particularly by the fact that a general increment of £20 per annum was granted to Prison officers. The increase in expenditure on the farms is due to the purchase of stock, implements, and the cost of development generally, but this increase is more than counterbalanced by the added revenue obtained from our different properties during the year. The higher daily average number of prisoners in 1918 compared with 1917, together with the increased cost of the staple articles of diet, explains the added cost of rations. Clothing, too, has continued to advance in price, but as a set-off against our apparent large expenditure under this head we are at present holding comparatively large stocks of soft-goods and other items in our general store. Our stock-sheets as at 31st March last show a total value of goods, most of which have been bought through the High Commissioner, amounting to £5,458.

While for the reasons stated our expenditure increased considerably, our receipts advanced by a greater percentage, credits for the year amounting to £21,654, against £15,083 for 1917-18. Our net expenditure was therefore £73,670, or £7,390 in excess of the net total for the previous year, an amount that is more than covered by the additional vote for salaries, without taking into account the inevitable increases under different heads that were caused by the increased cost of living.

To illustrate the higher charges we have had to meet for items included in the prison dietary scale during the war period, I have had the following table prepared to show the average cost per head of prisoners' rations from 1909 to 1919:—

Average Cost per Head of Prisoners' Rations from 1909 to Date.

Year.	Total Expenditure on Rations.	Number of Prisoners.	Cost per Head.
	£		£
1909	8,544	809·84	10·55
1910	9,322	901·73	10·33
1911	8,494	836·26	10·15
1912	9,405	917·89	10·24
1913	9,754	893·24	10·91
1914	11,555	979·81	11·79
1915	15,099	1,008·12	14·97
1916-17	15,092	920·15	16·41
1918	15,522	941·11	16·64
1919	16,473	1,003·43	16·41

Receipts.

The receipts for the financial year 1917-18 (£15,083) were stated in my last report to constitute a record for the Department, but I am pleased to say that the figures for the year under review show a further substantial growth in our revenue-earning capacity. It is true that the increase is partly accounted for by the fact that owing to urgent representations in that direction financial credits are now being received from other Departments for a certain amount of work that was formerly carried out without monetary compensation; but from Table 1 given below it will be seen that farming and other industries have materially assisted us in earning the handsome total of £21,654 for our year's work, exclusive of the large amount of labour shown in Tables 2 and 3, for which no financial credit is yet received.

TABLE 1.—Cash received and Amounts credited to the Prisons Vote for the Year ended 31st March, 1919.

Prison.	Metal, Gravel, &c.	Farm-produce.	Farm Stock.	Bricks.	Telegraph-poles.	Tree-planting, &c.	Roots.	Salaries of Officers employed on Public Buildings.	Roto-aira Roads.	Prison Labour, New Rifle Range.	Totals.
	£	£	£	£	£	£	£	£	£	£	£
Auckland ..	1,697	..	..	..	..	..	399	..	..	..	2,096
Invercargill ..	..	361	..	..	..	..	..	814	..	3,670	4,845
Kaingaroa ..	..	..	..	..	..	2,914	..	..	..	..	2,914
Lyttelton ..	165	..	..	..	..	..	361	..	..	..	526
Napier ..	127	..	..	..	..	..	..	..	..	..	127
New Plymouth	717	44	..	..	..	..	..	..	..	..	761
Paparua ..	..	988	455	..	330	..	372	580	..	..	2,725
Roto-aira ..	..	..	..	..	..	..	..	..	1,609	..	1,609
Waikeria ..	..	1,197	435	..	..	..	..	565	..	..	2,197
Wellington ..	100	..	110	1,410	..	..	..	..	..	..	1,620
Miscellaneous credits	..	..	..	..	..	..	..	..	..	..	2,234
Totals ..	2,806	2,590	1,000	1,410	330	2,914	1,132	1,959	1,609	3,670	21,654