PRISONS DEPARTMENT—*continued.*

QUARRYING AND GRAVEL-PIT WORKING (AUCKLAND, NAPIER, NEW PLYMOUTH, PAPARUA).

Profit and Loss Account for the Year ended 31st March, 1932.

Expenditure.	£ s. d.	*Revenue.*	£ s. d.
Opening stocks—Metal	1,095 13 11	Sales of metal, &c.	14,906 16 0
Machine parts, tools, and repairs	1,192 17 1	Royalty from leases	450 0 0
Explosives	343 13 5	Closing stocks—Metal	1,573 16 11
Lubricants	81 9 6	Net loss for year	9,967 1 3
Maintenance of quarry buildings	46 0 2		
Horse-feed and harness expenses	42 5 11		
Tractor expenses	167 12 5		
Fuel, light, power, and water	1,561 18 2		
Freight and cartage	2,078 4 4		
Hospital maintenance of accident cases	90 0 0		
Telephone rental	15 5 0		
Sundry expenses	94 10 9		
Prison labour	14,620 2 9		
Supervision	2,683 15 0		
Interest on capital	1,460 17 8		
Depreciation on buildings, plant, and horses	1,323 8 1		
	£26,897 14 2		£26,897 14 2

Note.—The loss of £9,967 includes the sum of £17,304, being nominal charges for supervision and prisoners' labour. Seventy-five per cent. of the labour charged is purely occupational, and unnecessary for carrying on the industry. In reality, a net cash surplus accrues to Public Account.

WAIKUNE PRISON: ROADMAKING AND MAINTENANCE.

Profit and Loss Account for the Year ended 31st March, 1932.

Expenditure.	£ s. d.	£ s. d.	*Revenue.*	£ s. d.	£ s. d.
Opening stocks—			Roadworks and labour credits from other Departments	9,045 6 9	
Horses	367 4 3		Sales of metal	958 13 0	
Stores	673 4 6		Horses transferred	73 14 0	
Loose tools and harness	112 9 7				10,077 13 9
		1,152 18 4	Closing stocks—		
Horse-feed and expenses		223 2 8	Horses	219 3 3	
Replacements and repairs to implements and tools		245 4 2	Stores	217 11 3	
Freight and cartage		2,522 18 7	Loose tools and harness	100 18 1	
Sundries		34 7 2			537 12 7
Prison labour		4,289 0 0			
Officers' supervision		1,472 15 8			
Interest on capital		70 1 11			
Depreciation of plant		25 16 10			
Net profit on working		579 1 0			
		£10,615 6 4			£10,615 6 4

AUCKLAND PRISON: CLOTHING INDUSTRY.

Profit and Loss Account for the Year ended 31st March, 1932.

Expenditure.	£ s. d.	£ s. d.	*Revenue.*	£ s. d.	£ s. d.
Opening stocks—			Sales to Government Departments and transfers to general store		6,169 11 4
Completed work and work in progress	87 14 10		Closing stocks—		
Loose tools	11 18 8		Completed work and work in progress	53 1 10	
		99 13 6	Loose tools	10 19 3	
Raw materials		2,476 14 9			64 1 1
Cleaning materials		19 15 0			
Machine parts and repairs		70 10 1			
Fuel, light, power, and water		102 8 9			
Prison labour		1,569 17 10			
Supervision		274 10 0			
Interest on capital		41 10 6			
Depreciation of plant and machinery		33 14 3			
Rent of workshop		156 0 0			
Net profit for year		1,388 17 9			
		£6,233 12 5			£6,233 12 5

AUCKLAND PRISON: TINSMITHING AND CARPENTERING.

Profit and Loss Account for the Year ended 31st March, 1932.

Expenditure.	£ s. d.	*Revenue.*	£ s. d.
Opening stocks—Loose tools	46 17 5	Sales, repairs, and prison issues	372 6 0
Cost of raw materials used	132 12 3	Closing stocks—Loose tools	42 8 8
Prison labour	199 6 5		
Interest on capital	2 14 2		
Net profit on working for year	33 4 5		
	£414 14 8		£414 14 8