

institutions in the cities, such as receiving-homes. Merely by interchanges of produce between the various institutions it is possible to save hundreds of pounds annually.

During last year all the farms managed by the Department were visited by the Director of the Fields Division, and arrangements have now been made for the operations in agriculture to be supervised by officers of the Department of Agriculture. Speaking generally, the Manager of an industrial school cannot be expected to be an expert agriculturist, and the proposed arrangement will add considerably to the efficiency of the institutions as a whole, and should improve the training of the boys in farm and garden work.

20. The Public Service Commissioner recently set up a committee of accountants to consider the question of a proper system of accounts, more especially for industrial and special schools and for the Head Office, so that the matter of stores and farming operations might be put on a satisfactory basis. After visiting all the institutions the committee drew up a very comprehensive report, giving details of their proposed system. This system has in general been adopted, and so far is working satisfactorily. It will prove a complete check on the value of the different operations carried on in connection with the farms at the various institutions, and will also provide a complete check for store purposes.

SUMMARY.

To give some idea of the savings that will in course of time result from giving effect to the schemes above set out the following table has been prepared. Compared with the old system and its consequential development the saving effected in annual maintenance represents at least £26,500 per annum, and from a social point of view the results obtained will be decidedly more satisfactory :—

	Capital Expenditure.		Annual Cost of Upkeep.	
	Liability.	Saving.	Liability.	Saving.
	£	£	£	£
Establishment of institution for boys, not now necessary ..	..	21,000	..	6,000
Subsidiary institution in connection with the Burnham Industrial School, not now necessary ..	..	8,000	..	2,500
Rebuilding and extending first division building, Te Oranga Home, Christchurch, not now necessary ..	..	6,000	..	1,400
Providing extra accommodation at the Auckland Industrial School ..	..	1,500	..	650
Girls' Schools—				
Closing Auckland Industrial School .. .. .	..	8,500	..	2,500
Closing Caversham Industrial School .. .. .	..	9,000	..	2,600
Closing Receiving-home, Christchurch (rented premises) ..	..	2,000	..	..
Saving effected by probation scheme in Auckland last year ..	..	..	..	4,500
Annual saving that will be effected by probation scheme in each of four centres based on proportion of commitments during last year (this amount will increase yearly)—				
Auckland .. .. .	..	..	..	2,500
Wellington .. .. .	..	..	..	2,000
Christchurch .. .. .	..	..	..	650
Dunedin .. .. .	..	..	..	500
Saving effected by placing inmates (estimated at 200) out from Weraroa, Stoke, Burnham, Te Oranga Home, Auckland, and Caversham Schools ..	..	..	..	5,000
Saving in purchase, &c., of stores .. .. .	..	..	..	3,500
Establishment of probation or receiving homes in each of the four centres—				
Auckland	8,000	..	2,000	..
Wellington	6,000	..	800	..
Christchurch	2,600	..	500	..
Dunedin	4,000	..	1,500	..
Alteration to Third Division building, Te Oranga Home, and provision for central building, offices, and receiving-home ..	6,000	..	3,000	..
Totals	26,600	56,000	7,800	34,300

Estimated saving in capital expenditure: £56,000 — £26,600 = £29,400.

Annual saving in gross cost of annual upkeep: £34,300 — £7,800 = £26,500.