closed, are given below. The revenue is derived from prison labour and miscellaneous resources.

	Value of Buildings, Stock, &c.	Revenue.	Expenditure	
	\$	\$	*	
Kingston	847,693	1,646	113,039	
St. Vincent de Paul	706,635	1.621	80,468	
Dorchester	405,821	3,757	42,248	
Manitoba,	315,907	1,906	50,727	
British Columbia	290,395	751	35,353	
	2,566,451	9,681	321,835	

Cost of prisoners.

657. After deducting the revenue, the net expenditure is found to have been \$312,154, an increase of \$19,488 over the preceding year. This, however, is largely accounted for by a decrease of \$10,182 in revenue principally at Kingston. Assuming that the number 1,119 represents the average number of prisoners during the year, the total cost per capita will have been \$278.95. If, however, the value of the work performed by the convicts in and about the buildings is taken into account, the cost per capita would appear to be reduced to \$177.54.

Punishments awarded 1888. 658. The following punishments were awarded in the several prisons during the year:—

PUNISHMENTS FOR OFFENCES COMMITTED WITHIN PENITENTIARIES, 1888.

PENITENTIARY.	Deprived of Tobacco.	Dark Cells.	Solitary Cells.	Flogged.	$egin{array}{c} { m Lost} \\ { m Remission}. \end{array}$	Other Punish- ments.
Kingston	19 1 51	221 159 70	11 12		172 65 29 28	28 851 238 88
British Columbia	79	450	23	4	51 345	$\frac{117}{1,322}$