the revenue and expenditure of each during the year then closed, are given below. The revenue is derived from prison labour and miscellaneous resources.

	Value of Buildings, Stock, &c.	Revenue.	Expenditure
Kingston St. Vincent de Paul Dorchester Manitoba British Columbia	\$ 894,692 718,098 412,507 329,134 306,251	\$ 2,100 1,547 5,500 1,912 195	\$ 118,321 82,680 41,695 50,852 36,882
	2,660,682	11,254	330,430

Cost of prisoners.

694. After deducting the revenue, the net expenditure is found to have been \$319,176, an increase of \$7,022 over the preceding year. Assuming that the number 1,135 represents the average number of prisoners during the year, the total cost per capita will have been \$281.21, as compared with \$278.95 in 1888, an increase of \$2.26 per head. 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 \$161.85, as compared with \$177.54 in 1888.

Punishments awarded. 695. The following punishments were awarded in the several prisons during the year:—

PUNISHMENTS FOR OFFENCES COMMITTED WITHIN PENITENTIARIES, 1889.

Penicentiary.	Deprived of Tobacco.	Dark Cells.	Solitary Cells.	Flogged.	Lost Remission	Other Punish- ments.
Kingston St. Vincent de Paul Dorchester	17 4 6 10 10	187 164 45	13 1	$\begin{bmatrix} 1\\3\\1\\2\\ \end{bmatrix}$	140 127 35 25	48 1,000 256 84 85
Total	47	396	14	7	327	1,473