In connection with the Accountants "Financial Statements," I beg to say that the Accountant and Storekeeper has been attentive in his duties in using every endeavour to keep down expenses, and if our large outlay for fuel—\$9,901.04—were deducted, we would compare favourably with the other Penitentiaries under the other sub-heads of expenditure. Our heating expense always has been, and always will be, the one amount impossible to be reduced to the same level as the other institutions. Every private individual who has experienced the expenses of house-keeping here has the same story to tell, viz., that the one item of heating puts in the shade all other expenses, and more than counterbalances any advantages he may have in this Province by way of salary, etc. The above mentioned \$9,901.04 for heating alone, increases our per caput cost by \$142.97, and the total amount is nearly 50 per cent. in advance of last year, owing to the exceptionally long and severe winter we experienced. "Necessity knows no law;" increased heat circulation had to be kept up, and the additional amount of fuel necessary, consumed.

I make mention of our increase under this head, and reason therefor, for the purpose of record and for reference in event, at some later date, when the unusual severity of the past winter will have faded from the public mind, for this increase of

some \$3,000 being viewed in the light of pure extravagance.

A word here for the officers. Many of them are upon the minimum salary, and the cost of heating is a great burden upon them, and they must deprive themselves of many little comforts in order to make ends meet. As an instance, one of the officers on a low salary paid last winter, from November to end of March, \$40. In fact it is but bare existence. Officers should be allowed their light and fuel, as in the past. By reference to the table showing maximum and minimum, taken from the meteorological readings forwarded, some idea can be formed of the kind of winters we experience here.

I beg to take exception to one remark in the Roman Catholic chaplain's report, viz., where he says, in reference to convicts registering their religion, "some others do

register as Protestants and are not."

No case has occured during the year of a convict coming to the institution and registering as a Protestant and afterwards asking to change his religion—hence the exception I take.

His Excellency the Governor General honoured this Penitentiary with a visit during his western tour last fall, and he was favourably impressed with all that came under his notice.

Before closing, I must again touch upon two well worn subjects of mine. I refer to a prison wall and some provision to reward officers for long and faithful services.

A prison wall will be an absolute necessity in course of time; a little could be built each year and completed in easy stages, by the time its need becomes most pressing.

I am sorry to say that so far no steps have been taken to establish a system of pensions for officers in the Penitentiary service. I can see no legitimate reason for their not being thus provided for; whilst, on the other hand, my long experience with prison work has furnished me with very many and strong reasons in favour of such a scheme. Their duties are monotonous, their hours long, and owing to a certain amount of military restriction which is necessarily placed upon them, due to the nature of their employment, they are deprived of a great amount of liberty, both on and off duty, which is enjoyed by those in other branches of the Civil Service. All this is most trying upon health and spirits, which unfit them for continuance on the staff at a much earlier age than the same physical defects would compel them to retire if engaged in some other branch of the Dominion Service. The Penitentiary officials should be placed on the same footing as other Civil Servants. The services rendered by them to their country are not less valuable than that of other Government employés who are placed on the "Civil List," and therefore, as a matter of justice, they should be treated with the same consideration.