A sum fully equal to all the expenses of the Institution. This change would not entail any expense on the State, inasmuch as the work shops now used for spinning and weaving would be sufficient and answer for any other occupation.

The Financial Condition of the Institution.

In the investigation of this branch of the inquiry every facility was afforded by the Board of Directors, and Mr. J. J. C. Dougherty, the financial clerk and book-keeper.

The Institution has been singularly fortunate in securing the services of the latter officer, whose books and accounts are kept in a manner highly creditable to himself and those who appointed him.

This examination produced the following results:

Liabilities of the Institution, over

and above cash on hand July 1st, 1861, \$ \$45,298 41.

ASSETS.

Appropriation at April session
not yet collected, \$25,000
Active debt due (good) by contractors, 6,764.65
Suspended debt, 5,414.47
Manufactured goods and materials on hand, 12.669.29

49,848.41.

Nominal surplus,

\$4,550.00

The stock of manufactured goods on hand is not available for reasons before stated, and the suspended debt is in the same condition, from the same causes; it consists of the notes of merchants, hitherto of undoubted solvency, doing business in the South, whose business is now prostrate, and whose only chance of paying their debts is in the probability of being able at some future day to collect the debts due them in the Southern States.

From this exhibit it will be seen that until peace is restored, and trade resumes its accustomed channels, the Institution must become a heavy burden on the State, and that to carry it through the next twelve months an additional appropriation of not less than \$25,000 will be absolutely necessary.

The General Management and Discipline.

On this subject it affords the Committee much pleasure to speak of the faithful and efficient manner in which the Directors and officers have discharged their duties, under the immediate management of Mr. Alfred D. Evans, the Warden, and his deputy, Mr. Isaac G. Roberts. The entire prison presents an air of neatness and cleanliness rare-