

Weavers account. Dr. to *Carding and Spinning account,*
 For *Woollen Yarn* - - - - - \$19,015 60
 See Journal, page 1597.

The books of original entries may, and most probably do, show the necessary particulars—but more of detail should be carried to the journal and ledger, in order at any time to facilitate the compiling of abstracts for any particularly purposes.

Numerous entries in the Journal, equally deficient in fulness and clearness, are to be classed with the above.

Again, in the 4th division of my answer to the 1st interrogatory, I have supposed the number of yards of cloth sold in 1837 and 1838, to have been about 450,000 yards in each year.—This presumption I felt justified in making, by my general knowledge of the annual business of the Institution, but the number of yards sold in every year, should be accurately stated in the Ledger, so as to be at once ascertained by a reference to it. During the last three years, however, the set of Ledger entries showing such results, and also the number of yards annually made, has been dispensed with.

6th Inter.—Have the books been posted for the last year?

Answer.—The books were posted to the end of November last, when they were closed for the year. From that date until I entered upon my office on the 12th ult., no posting had been done in the Ledger for the month of December and January, except the re-opening of the accounts under date of 1st Dec'r. and no Journal entries had been made for the month of January. No entries had been made in the book of consignments to the commission houses since the 30th November last, and other of the books were and are in arrears.

7th Inter.—Show the amount of goods on hand in March and April 1837, and also the amount of funds in the hands of the treasurer during said months.

Answer.—According to the summary statement of the affairs of the Institution for the first of March 1837, as reported to the board of directors by the clerk, the amount of goods on hand, and, generally, the state of the active capital at that time, was as follows:—

Manufactured goods on hand,	\$22,532 43
Materials,	10,754 41
Fuel	150 00
Provisions,	2500 17

\$35937 01

18690 59

Notes receivable on hand,