

tion in this country can boast of a more competent and faithful accountant than is to be found in the person of Mr. Dougherty.

### FINANCIAL CONDITION.

By reference to the report of the Directors to his Excellency, the Governor of the State, on page six (6) of said report, you will observe that the Directors solicit an appropriation of twenty thousand dollars (20,000,) a part of which they propose to use toward the liquidation of the debt now overhanging the Institution of some nine thousand (9,000) dollars, and the remainder as a cash capital, to conduct the affairs of the same with. It is a self-evident proposition, that with money all articles can be purchased cheaper than on time, however high the credit of the purchaser may stand. Supply the Directors with this money and you thereby avoid the necessity of forcing the products of the Institution into market; when, of times there is scarce any demand for them. They could then be held subject either to a rising market, a demand, or both. An Institution of this kind and in fact, every public or State Institution should be conducted on a cash basis. Grant the aid asked, and sell the slave and free colored convicts now in the Penitentiary for the term for which they were sentenced, and pass a law, prohibiting or preventing the incarceration of that class of convicts, (the most worthless and expensive of all,) and your Committee are of the unanimous opinion that the Penitentiary of Maryland will not only be able to support itself, but contribute largely to the Treasury of the State. Your Committee would impress upon your honorable body the necessity of this appropriation at once, and such is their confidence in the intelligence of the Legislature and the prudence of the Directors, that they do not doubt the propriety of the passage of a law affording relief to the Institution, as recommended by this report.

### THE INTERIOR OF THE PRISON.

Your Committee upon visiting the interior of the Prison, were pleased to notice the general cleanliness pervading every department, and the deportment of the unfortunate confined therein, all of whom seem to be under most excellent discipline. There appears to be a good system in each shop for the management and working of the convicts; competent and good men are at the head of each, and all seems to move along in harmony. The Committee believe that the most effectual method of working the convicts to profit is,—to farm them out or hire them to contractors. This is demonstrated by the workings of the two shops now in active operation, viz:—the