

priation of £1000 per annum in further aid of the Normal and Model Schools, and for supplying, gratuitously, a copy of the *Journal of Education* to each School Corporation and local Superintendent in Upper Canada, and £500 per annum towards the establishment of a Provincial Museum and Library, and £500 per annum towards forming a fund for the support of superannuated or worn-out Common School Teachers in Upper Canada. I am sure every friend of education will rejoice with me at these increased means and facilities for sustaining and extending our school system, and placing our beloved country in the first rank of educating and educated countries on the face of the globe.

3. The last general census of the population, recently revised and corrected in the statistical department of the Government, is the basis on which I have made the School apportionment for the current year.

4. I must again solicit the special attention of your County Council to the 1st, 4th, and 5th clauses of the 27th section of the School Act, requiring each County Council to provide for the punctual payment, the security, and the proper accounts of the expenditure of all School moneys within its jurisdiction. In my Circular to County Clerks last year, (printed in my Annual School Report for 1851, pp. 158-162), I showed how impossible it is for me to know whether the conditions and requirements of the law have been fulfilled in any County or Township, without full and accurate accounts of the expenditure of School moneys. I afterwards transmitted to each County Clerk a printed blank account of School moneys, with full and minute directions for filling it up. Yet this year's County returns of the expenditure of School moneys are almost as defective as were those of last year. In about three-fourths of these returns, the expenditure of considerable sums is imperfectly or not at all accounted for; defects in financial accounts which, were they to occur in the returns of any of the Executive Departments of the Government, would be the subject of reprobation in the Legislature and by the press generally. The frequent and accurate accounting for the expenditures of all public moneys, is one of the essential means of securing their faithful application, and one of the essential conditions of good government; but if it should continue to appear that in those bodies which are directly elected by the people, and in regard to moneys specially devoted to the intellectual improvement of the country, there is the least strictness and accuracy in accounting for the expenditure of School moneys, the fact will go far to prove the inefficiency of elective bodies, or that our country is not prepared for the operation of the elective system, in such affairs. I trust that every friend to that system in your Council, and every friend to the progress of education, will see that punctual, accurate, and full returns be made of all School moneys expended within its jurisdiction, and that the portion of the School Fund to be provided by your Council will be punctually payable at the times prescribed by law.

5. I have reason to believe that in many, if not in most, instances, there has been no want of attention in preparing the returns of School moneys required by law; but I am assured that the irregularity chiefly arises from the want of punctuality or faithfulness on the part of sub-Treasurers, who, in many cases, I am told, are regarded as Township Officers, and who give no security to the County Council for School moneys placed in their hands. On this point I beg to remark, that if any Township Treasurer acts as sub-Treasurer of School moneys, he does so, not as a Township Officer, but as a County Officer, and by virtue of appointment of the County Council, as provided for by the 4th clause of the 27th section of the School Act of 1850, and to which Council he is to give security for the safe-keeping and punctual payment of School moneys entrusted to him, and in the case of the loss of any part of such moneys, on account of proper security not having been taken by the County Council, the 43d section of the Act makes the members of the County Council personally responsible for such moneys.

6. On this important subject I would offer the following suggestions for the consideration of your County Council. *Firstly*: Whether it

be necessary at all to appoint any sub-treasurers of school moneys in your county. Most of the Counties are much smaller than in former years—facilities for travelling and business are greater—a Local Superintendent's check to a school teacher is as good as a bank note, and can easily be cashed by shopkeepers or other men of business in any part of a county. *Secondly*,—That if it be still deemed necessary to appoint sub-treasurers of school moneys, they be each required to lodge their bonds for the security of such moneys with the County Clerk. *Thirdly*,—That each sub-treasurer be directed to keep accounts of the Legislative Grant and Municipal Assessment parts of the School Fund *separate*, and carry forward the balances of former years. *Fourthly*—That no sub-treasurer be paid the Legislative Grant for the current year, until he shall have satisfactorily accounted for the school moneys in his hands for the preceding year; that in each such case, the County Treasurer pay out all school moneys belonging to the Townships concerned. *Fifthly*—That in order to secure uniformity in the accounting for school moneys, the treasurer or sub-treasurers be required to make up their accounts to the 1st of March in each year, accompanied with vouchers to the County Auditors; and I will extend the time for the Auditors to examine them, and the County Clerk to transmit to this Department the abstract of them, together with the Auditors' general Report, as required by law, until the 1st of April, leaving myself but one month instead of two to examine the returns before making the annual apportionment of the Legislative School grant. *Sixthly*—That each Local Superintendent be instructed to transmit to the County Auditors a statement of the apportionment made, and the checks issued by him, that the Auditors may thus be able to detect any error, (or fraud, if any should be attempted,) on the part of teachers or treasurers. Thus will all parties concerned, stand above suspicion, and the accurate accounting for school moneys will be satisfactory and complete. I may add, that I practise the same careful and accurate system of accounting for all public moneys that pass through my hands, which I wish to see observed in each Municipality in Upper Canada.

7. In conclusion, I have great pleasure in referring to the Supplementary School Bill, which has just been passed by the Legislature, and the provisions of which remedy nearly all the defects which the experience of three years, and a tour of consultation to the several counties of Upper Canada, have pointed out in the School Act of 1850, without changing any of the organic principles or general provisions of that Act. I have no doubt that the provisions of the Supplementary School Act will greatly contribute to the removal of doubts and embarrassments, the lessening of disputes, the increase of facilities, in the administration of the School Law, and the rapid diffusion of education and general knowledge throughout Upper Canada. The increase this year in the Legislative Grant for the support of Common Schools will require a corresponding increase in the amount of Municipal School Assessments; and as the 13th Section of the Supplementary School Act does not permit in any School Division in Upper Canada, any rate-bill imposed to exceed one shilling and threepence per month for each pupil; and as an Act has been passed, enabling each County Council to equalize all assessments on property, it may deserve the consideration of your County Council, how far it may be advisable to increase the Municipal assessment for the support of Schools—thus relieving the Trustees, to a great degree, from an onerous part of their duty, and rendering the Schools virtually free to every child in the land.

I have the honor to be, Sir,

Your obedient Servant,

E. RYERSON.

EDUCATION OFFICE,

Toronto, 18th June, 1853.

P.S.—You will please intimate this apportionment of the School Grant to your County Treasurer, and report his name to this Department; and on his sending a Power of Attorney, signed in duplicate (if he has not already done so), according to the form which I furnished last year, I will pay to his Attorney, after the 1st day of July, the amount apportioned to your County, less the amount apportioned to Townships from which returns of the expenditure of last year's School moneys have not been received.

E. R.