

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 re-