

Circular to County Clerks ast 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