We may remind the reader that the Counties in the State of New-York answer to our Districts, the Boards of Supervisors are analogous, in Common School affairs, to our District Councils, and the Clerks of such Boards are similar to our District Council Clerks. The following is the provision of their law as to the conditions of appropriating School money to a County:—

"It shall be the duty of the Clerk of the Board of Supervisors in each county in this state, on the last day of December in each year, to transmit to the Superintendent of Common Schools certified copies of all resolutions and proceedings of the Board of Supervisors, of which he is Clerk, passed or had during the preceding year, relating to the raising of any money for School or Library purposes, and to report particularly the amount of such money directed to be raised in each town of such County; and in case it shall not appear that the amount required by law to be raised for School and Library purposes has been directed to be

raised during the year by the Board of Supervisors of any County, the Superintendent of Common Schools and the Comptroller may direct that the money appropriated by the State and apportioned to such County be withheld until the amount that may be deficient shall be raised; or that so much of the money apportioned to such County be paid to the Treasurer thereof, as shall be equal to the amount directed to be raised therein by the Supervisors of such County; and in such case the balance withheld shall be added to the principal of the Common School Fund." (Passed in 1839.)

Then, as to the conditions of paying School moneys to Sections, the following is the provision of the New-York State Law:—

"In making the apportionment of moneys among the several School Districts, no share shall be allotted to any District, or part of a District, from which no sufficient annual report shall have been received for the year ending on the last day of December, immediately preceding the apportionment."

"No moneys shall be apportioned and paid to any School District, or part of a District, unless it shall appear, by such report, that a School has been kept therein for at least four months during the year ending at the date of such report, by a qualified Teacher; that no other than a duly

qualified Teacher had at any time during the year for more than one month been employed to teach School in said District; and that all moneys received during the year, have been applied to the payment of the compensation of such Teacher; and no portion of the Library money shall be apportioned or paid to any District, unless it shall appear by the last annual report of the Trustees, that the Library money received at the last preceding apportionment was duly expended according to law, on or before the first day of October subsequent to such apportionment."

(Passed in 1843.)*

^{*} The School Fund of the State of Massachusetts is less than half the amount of School Grant in Upper Canada for each child of school age; but no city or town in that State is entitled to receive any part of it without complying with four conditions, much higher and more stringent than those required of any District or School Section in Upper Canada. The following is quoted from the Report of the Secretary of the Board of Education for the State of Massachusetts, dated December, 1846, under the head of "Aids and Encouragements to Education."

[&]quot;The conditions whose performance entitles a city or town to a distributive share of the income of the fund are the following:—

[&]quot;1st. It must have raised by taxation, upon the polls and estates therein, for the payment of the wages and board of Teachers, and for fuel for the schools, a sum equal at least to one dollar and twenty-five cents for each person between the ages of 4 and 16 years, belonging to said city or town, on the 1st day of May. Statutes 1846, ch. 223, § 5.

[&]quot;2nd. It must have ascertained, through the agency of the School Committee, as soon as practicable after the first day of May, and by their actual examination, or in