without raising, by assessment, a sum at least equal (clear of all charges for collection) to the share of the said school grant apportioned to it : and provided also, that should the municipal corporation of any county, city, town, or village, raise in any one year a less sum than that apportioned to it out of the legislative school grant, the Chief Superintendent of Schools shall deduct a sum equal to the deficiency from the apportionment to such county, city, town, or village, in the following year."

Now, I cannot officially know or ascertain whether these conditions of the law have been fulfilled in each township, or other municipality, without the county auditors' abstracts, which should be transmitted to me, on or before the first day of March in each year; whereas such abstracts from some whole counties, and from many townships, are not forthcoming even at the present time; nor can the legislative school grant, as intimated, be paid (although apportioned) in behalf of such townships, until the provisions of the law are complied with; and all parties concerned will know to whom the blame is attributable for any delay in the payment of any part of such grant, or in the loss of it altogether, whether it be on the part of county or township officers, or both.

One reason assigned, in some instances, for not making these returns, is, that the accounts could not be obtained from the township treasurers, who had been appointed county sub-treasurers for the receipt and payment of school moneys. Now, no county council is required to appoint a sub-treasurer for school moneys unless it shall judge it expedient; nor ought it to do so without providing that every sub-treasurer thus appointed shall perform every duty in the payment and accounting for school moneys as would the county treasurer himself. The provisions of the law are very explicit on this point, requiring each county council,

Very explicit on this point, requiring each county council, Fourthly. To see that sufficient security be given by all officers of such Council to whom school moneys shall be entrusted; to see that no deduction be made from the School Fund by the County Treasurer or Sub-treasurer, for the receipt and payment of school-moneys; to appoint, if it shall judge expedient, one or more Sub-treasurers of school moneys, for one or more townships of such county: Provided always, that each such Sub-treasurer shall be subject to the same responsibilities and obligations in respect to the accounting for school moneys and the payment of lawful orders for such moneys given by any Local Superintendent within the parts of the county for which he is appointed Sub-treasurer, as are imposed by this Act upon each County Treasurer, in respect to the paying and accounting for such moneys. In the pairbouring State of New York the law has not ellowed

In the neighbouring State of New York, the law has not allowed, from the beginning, any part of the school moneys provided by the State, to be paid (though apportioned) to any city, township, or county, without such municipality *previously* raising an equal sum by local tax, and attesting, under oath, to the State Department of common schools, that such sum had actually been assessed and *paid* for the support of common schools. Our law provides for the apportionment and payment of the moneys provided by the legislature before the raising of a like sum by tax or assessment in each municipality—only requiring that such sum shall be provided in each municipality by assessment in the course of the year, and that this shall appear by returns from each municipality, on or before the first day of March of the year following.

Now, the efficiency and progress of the school system cannot be maintained, and its noble objects accomplished, unless the provisions of the law are punctually and thoroughly acted upon by all parties concerned. These are not mere arbitrary provisions; they are means to a great end—the social elevation of the whole population of the land. And this elevation is not effected merely by schools, but by teaching and habituating the people at large to transact all their public affairs,—from the school section to the county municipality,—in a business-like manner. The accuracy, punctuality, and method observed in such proceedings, will soon be extended to all the transactions of domestic and private life, and thus exert a salutrary influence upon all the social relations and personal habits of the whole people.

I cannot therefore press too strongly upon your municipal council the subjects referred to in this Circular, as well as in my Circular to wardens of counties referred to; and as I have provided and furnished blanks for all the reports and returns, required by the school Act, I can imagine no good reason for neglect or delay in the transmission of them from any county as prescribed by the statute.

In order to remove all possible excuse for the treasurer or subtreasurers not preparing and presenting, in proper time, to the county auditors, accurate and full accounts of the school moneys received and paid in behalf of each township, I have prepared, and - herewith transmit to your address, blank forms of such accounts,

with directions for filling them up-one copy of which you will have the goodness to furnish to each of the sub-treasurers of school moneys in your county, for the current year. It will be recollected, that the order of the trustees, in behalf of a legally qualified teacher, (endorsed by such teacher,) and delivered to a local superintendent, will be such superintendent's authority and receipt for his cheque upon the county or sub-treasurer for the amount of such order, and that cheque (also endorsed by the teacher) will be the treasurer's receipt for the amount specified on the face of it, and will constitute his voucher for the payment of such amount, in presenting his accounts to the county auditors. For convenience, each voucher should be numbered, as provided in the blank forms of accounts herewith transmitted. To meet the case, and relieve the embarrassment of those delinquent counties and townships enumerated in the note attached to this Circular, a sufficient number of copies of the forms will be found in the parcels sent herewith. They might be filled up for last year, and transmitted to the county anditors without delay, so as to enable you to forward to me an abstract of the auditor's report; previous to the apportionment being paid to your treasurer by this Department.

I have the honor to be, Sir, Your obedient Servant,

E. RYERSON.

EDUCATION OFFICE, Toronto, 10th July, 1852.

APPORTIONMENT OF THE LEGISLATIVE SCHOOL GRANT TO THE COUNTIES, TOWNSHIPS, CITIES, TOWNS, AND INCORPO-RATED VILLAGES IN UPPER CANADA, FOR THE YEAR 1832.

GENERAL ABSTRACT of the Apportionment of the Legislative School Grant for the Years 1850, 1831, and 1832, inclusive :--

APPORTIONED TO	IN 1850.	In 1831.	POPULA- TION 18 1852.	In 1839.	
Counties, Cities, Towns, Town Municipalities, Incorporated Villages, Special cases, Difference in census returns	843 3 4 736 6 2 35 0 0	£ s. p. 16,952 9 6 881 0 6 329 1 0 184 10 0 136 17 6 43 3 0 	816,064 56,547 53,685 11,290 11,642 1,902 2,944	£ s. p. 16,151 5 4 1,119 3 22 1,050 12 92 233 8 11 230 8 32 297 19 11	
Grand total,	£19,008 13 10	£19,027 1 6	952,574	£19,072 18 6	

APPORTIONMENT TO THE COUNTIES AND TOWNSHIPS IN UPPER CANADA, FOR THE YEAR 1532.

COUNTIES.	POPULA- TION.	TOTAL POPULA- TION.	APPORTION- MENT.	TOTAL APPOR- TIONMENT.	
			£ s. p.	£ 5. D.	
1 Clanger	17 500 2			J. 8. D.	
1. Glengarry,	17,573	44 000	(347 15 111)	070 0 01	
2. Stormont,	12,999 }	44,383	257 5 54	878 8 31	
3. Dundas,	13,811)		(273 6 104)		
4. Prescott,	10,476 2	13,510	\$207 6 9 2	267 7 8	
5. Russell,	3,034 \$		2 60 0 1145		
6. Carleton,		23,201		459 3 8	
7. Grenville,	18,551)	45,695	5367 3 142	904 7 71	
8. Leeds,	27,144	40,090	{537 4 6 [°] }	904 / / T	
- 9. Lanark,	25,381 >	00 11/	\$502 6 7 1)	655 8 5	
10. Renfrew,	7,735	33,116	$502 \ 6 \ 7\frac{1}{4}$	655 8 5	
11. Frontenac.	19,150)		(379 0 2)		
12. Addington,	15,165	42,270	300 2 94	836 11 101	
13. Lennox,	7,955		(157 8 101)		
14. Prince Edward		17,318	(10. 0 104)	342 15 0	
15. Hastings,		27,408		542 9 0	
16. Northumberland,-	27,136 2	-	(537 1 4)	046 9 0	
17. Durham,	28,256	55,392		1,096 6 0	
			3559 4 8 5		
18. Peterborough,	13,046 }	24,703	§ 258 4 01 2	488 18 34	
19. Victoria,	11,657 \$	~.,. 00	(230 14 245	100 10 04	
20. Ontario,	29,434)		(582 10 11)		
21. York,	47,700 }	101,950	 {944 1 3 }	2,017 15 21	
22. Peel,	24,816)		(491 3 0)		
23. Simcoe,		27,158		537 10 0	
24. Wentworth,	24,990)		(494 11 10))		
25. Halton,	18,322	62,971	362 12 54	1,246 6 04	
26. Brant,	19,659		(389 1 81)		
27. Lincoln,	16,160 ?		319 16 8 2		
28. Welland,	17.857	34,017	353 8 41	673 5 01	
29. Haldimand,	,,	18,788	(000 0 14)	371 16 11	
30. Norfolk,		19,828	*********	392 8 7	
31, Oxford,		29,336	********	580 12 2	
32. Waterloo,	23,109)	~~,000	(457 7 03)	JOU 14 4	
33. Wellington,	24,956	60 604	$\{457 \ 7 \ 3\frac{3}{4}\}$	1,199 9 1	
		60,604	493 18 5	1,155 5 1	
	12,539)		(248 3 44)		
35. Perth,	15,545)		(307 13 24)	N1N	
36. Huron,	17,879 }	36,261	353 17 14	717 13 3	
37. Bruce,	2,837)		(56 2 112)		
38. Middlesex,	32,864 🤇	57,008	§ 650 8 8 2	1,128 5 8	
39. Elgin,	24,144 5		2477 17 0 5		
40. Kent,		15,399		304 15 5	
41. Lambton,	10,811 ?	25,748	$\begin{cases} 213 \ 19 \ 41 \\ 295 \ 12 \ 61 \end{cases}$	509 11 11	
42. Essex,	14,937 \$	20,148	295 12 6	DOB TI TI	
Gross Total		816,064	£	16,151 5 4	

* Indians and inhabitants of unorganized tracts.