

ing precarious and uncertain the provision for the payment of teachers which is now provided for quarterly, on or near the days of payment to such teachers, by the quarterly distributions from the State Treasury.

The Act of 1872, Chapter 377, Sub-Chapter 4, Section 5, which is the law now in force on the subject, enacts and declares that "the State School Tax and Free School Fund are primarily intended under this Act to pay the salaries of the teachers of the several counties, and to provide school books and stationery for the children of the State." The amount distributed by the State to the several Counties and City of Baltimore during the school year 1876, was, from School Tax, \$537,244.75, and from the income of the school funds, \$21,270.87; total \$558,515.62. By an examination of the report of the State Board of Education made to the Governor for the year ending 30th September 1876, page 8, it will be seen that the total amount paid for teachers' salaries during the year, in the counties, was \$598,741.97. In view of the large amount thus necessary for the payment of teachers' salaries, it is important that the means provided by the State, should be available to the County School Boards, on the several days on which the quarterly payments become due, and as there are no banks and public places of safe deposit in a large majority of the counties, the money thus to be distributed cannot be in a more safe condition to await such quarterly payments, than in the State Treasury: where, according to the construction put upon the meaning of the law by the State Superintendent of Public Instruction, and by every incumbent of the Comptroller's Office from the passage of the original Act, in 1865, to the present time, it was the design of the Legislature it should remain, to await the quarterly apportionments, directed by law. The clause in the Act directing the quarterly apportionments, it is believed, has been construed correctly, but to obviate any possible doubt on the subject, it should be amended at the present session so as positively, and with certainty, to provide for four quarterly payments of the school tax in sums as nearly equal as possible. The total amount paid by the State from school tax and income of the school funds, and levied by the