

troller's office, since the establishment of the system of free public schools, maintains the correctness of the view which has been taken.

I will say, however, before passing from this subject, that only a very few of the Boards of County School Commissioners appear to have entertained the theory referred to; all the communications on the subject, that have come to my knowledge, having emanated, I believe, from the same Boards who have recently addressed your Excellency on that subject.

STATE BOUNTIES.

Statement "M" exhibits in detail, the amounts paid for State Bounties from 1864, to the end of the fiscal year 1876, with the Acts of Assembly under which the same have been paid. The amount expended under this head, during the fiscal year, was \$2,925.00.

PENSIONS.

The amount expended during the fiscal year, in payment of pensions, was \$36,040.00, being less than the sum expended in 1875, by the sum of \$4,280.00.

The Act of 1876, chapter 320, directs that pensions shall be paid to a number of persons mentioned in the Act, "provided, that all claimants shall show, to the satisfaction of the Comptroller, that their names were properly on the pension list, or were accidentally omitted or misspelled;" and provided, also, "that the claimants, if soldiers, shall prove that they served in the war of 1812 and 1814; and if widows, that their husbands served in said war from this State," and also in case of widows, "that they were married at the time, or within five years after the close of the war," &c. This Act was evidently intended to cure the defects in the Act of 1870, chapter 477, in which many of the names were misspelled in such manner as to be incapable of recognition, and which Act was, at the time of its passage, intended to embrace the names of all those previously on the pension list of the State. The evident intention of the Act of 1876, was not to enlarge the pension list beyond what it was prior to the passage of the Act of 1870. Under the advice of the Attorney-General, however, pensions have been allowed under the Act of 1876, to the widows whose names are mentioned in said Act, and whose husbands were formerly on the pension list, and received pensions; where such widows could furnish the evidence required, and could comply with the other provisions of said Act.

DETAILS OF REVENUE.

The accompanying tables give the receipts into the Treasury, during the fiscal year from various sources.