

and less complex basis, by which the receipts for each fiscal year, and the disbursements for each school year would appear in a perfectly plain and intelligible form, and to the comprehension of which no calculations, other than those furnished by the statement itself, would be necessary.—Accordingly the services of a gentleman who was known to be an expert accountant, and who understood the subject thoroughly from having been employed in the office in 1865, and for a long time afterwards, and was familiar with all the entries in the several books of the office pertaining to the receipts and disbursements of the School Tax, were employed to perform this duty. His labor resulted in the discovery that while in the matter of receipts as contained in statement “L” annexed to my report for 1876, the figures were critically correct, the items of disbursements were erroneous, and had been so to a great extent from the commencement of the table in 1866, from the fact that sundry items of disbursements were not comprehended in the amounts shown in the table, whereby the balance appearing to be in the Treasury on the 30th September, 1876, was much larger than the real facts would justify. The statement was accordingly reconstructed on the plain and intelligible basis adopted by him, and can now be continued from year to year on that basis, with ease and intelligibility.

An impression has obtained in some of said School Boards, (which has finally ripened into the filing by the School Board of Prince George’s County of a petition for a mandamus against the Comptroller, in order to obtain the judgment of the Court to the effect;) that it is the duty of the Comptroller on every apportionment day, to apportion the whole amount of School Tax which may have been received into the Treasury up to that day, and to distribute the same among the several Counties and the City of Baltimore, regardless of the year to which such School Tax is applicable, or of the ability of the Treasury to make a distribution at the next quarterly day of apportionment. Such a construction of the law, would, in my opinion, have not only a disastrous effect upon the Treasury, but also on the Public School System by mak-