

or in any particular part of it. The other purpose that might be served by these columns—that of testirg the *punctuality* of congregations, is less important in itself, and is sufficiently secured by means of the column which sets forth the balance due to the pastor. Now, if we examine the present Table we will soon satisfy ourselves that it is impossible to ascertain with anything like accuracy the average relation between nominal and actual stipend, in consequence of the irregular way in which these columns on stipend continue to be filled up. Some irregularities meet the eye at once—as in one case where \$600 is promised and nothing paid, though it is scarcely to be supposed that the minister has received absolutely nothing for a whole year—and in other cases where there is no entry for stipend promised—the suggestion in the printed schedule that where there is no specific sum promised the usual amount (or the average of last five years) be put in place of it, being overlooked or rejected. But there are other irregularities which can only be guessed at. It may be assumed that the great majority of ministers give their congregations credit, in the column *stipend paid*, for all the money they have received as stipend within the twelve months, whether from 1st January to 31st December or from 1st March to 28th February—arrears from former years included. But probably there are others who omit the paid up arrears from their reckoning, and report only what they have received for services rendered during the past calendar year. Indeed this is the strict meaning of the heading of the column; and congregations have themselves to blame if they are so dilatory in their payments that even two months' grace is not sufficient to enable them to close the year's accounts. Still, it is the fact that there are congregations thus dilatory; and the omission of an indefinite amount of arrears, which become available for the minister's support, but not in time to be acknowledged as stipend paid, vitiates to some extent any calculation that may be made from the returns respecting the actual income of the ministry. In order to obviate this inconvenience we would recom-

mend that arrears, when paid up, be reckoned for the purpose of the return as part of *stipend paid* for the year then current.

Lastly—in making up the return, care should be taken to add up the money columns correctly. An immense deal of unnecessary labour is caused every year by carelessness in this matter. And the returns for the past year were perhaps the most inaccurate, in this respect, that have ever been given. Let us explain how an incorrect sum total operates like a nail among wheat, when poured into the hopper of a flour mill. An error in a single return, or in several, may lurk unsuspected till the financial Abstract is completed, and it is found that two different modes of making up the Grand Total of contributions for the year do not yield the same result. Then the processes of summation have to be revised. Perhaps they are found to be correct. The abstract for each Presbytery must then be examined and tested separately, and when a discrepancy is discovered the source of it must be hunted up by revising the addition of each separate return within the Presbytery. A little care in making up the return would save all this. In the returns now printed over thirty such errors had to be ferretted out and corrected. In several cases the value of the manse had been included; in others the stipend promised as well as that paid; even the balance due the pastor might be found included in the total contributions for the year! It is expressly to prevent such mistakes that a heavy black line is drawn in the printed schedule over the line for stipend paid, to indicate that the process of addition is to begin there, and not go higher up the page. But in most cases there was no obvious way of accounting for the error. And the amount of these errors was far from trifling. In a few cases the error extended only to the cents, or amounted only to a few dollars. But in most cases the amount was considerable; in some cases very large. To be more precise—there are errors, usually in excess, but sometimes in defect, to the following amounts respectively—\$2040, \$1000, \$922, \$800; for manses from \$130 downwards; and in defect \$200,