Having made these preliminary and explanatory remarks, we proceed to state that of 252 congregations, 28 gave no contribution whatever for any object, 21 contributed for one object, 30 for two, 46 for three, 68 for four, and 59 for five. Altogether there were made 800 collections, when there should have been 1,260, had there been no blanks. We cannot charge any particular section of the church with the largest share of the neglect. In the seven more eastern Presbyteries there have been 406 collections, and in the seven more western 394. In the Presbytery of Montreal, and in the Presbytery of London, there have been the greatest number of congregations ranking no collections. It will be seen that if there has been some measure of improvement (and this is encouraging), there is ample room for more. We trust that congregations will begin this synodical year with a determination to be more regular and punctual in complying with synodical appointments. Should not Presbyteries take an account of the way in which the appointments of Synod are attended to? Were this done in a prudent and kindly way, we believe the happiest results would follow. Ministers and Sessions are not responsible for the amount contributed by their respective congregations; but they are responsible for bringing the object before their congregations, and giving them an opportunity of contributing as they may see it to be their duty.

CONTRIBUTIONS.—The following is the amount of contributions for various ecclesiastical objects, viz :—Stipend, \$112,504 76; all other Congregational objects, \$70,096 92; College, \$4,851 25; Home Missions, \$5,571 67; Foreign Missions, \$2,743 89; Widows and Orphans' Fund, \$2,292 25; Synod Fund, \$1,379 75; French Canadian Mission, \$1,821 96; other benevolent objects, \$6,486 04; Total, \$219,036 21. It is to be regretted that there are 83 congregations in arrears for stipend, the gross amount of arrears being \$16,067 57, exactly one-seventh of the whole amount of stipend paid. Care should be taken to remedy this state of things. Stipends are at the best too low, and it is very sad if, as they are, payments are irregular, and arrears are allowed to accumulate. The Presbytery of Pacis stands first in regard to the payment of stipend. There is in that Presbytery only one congregation reported as in arrears. In the Presbytery of Montreal there are 14.

AVERAGE STIPEND.—The average stipend varies from \$713 in the Presbytery of Hamilton, to \$402 76 in the Presbytery of Grey, and \$357 43 in the Presbytery of Huron. We give the average stipend in the several Presbyteries: Montreal, \$569 28; Ottawa, \$421 10; Brockville, \$557 47; Kingston, \$483 68; Cobourg, \$469 43; Ontario, \$505 58; Toronto, \$575 92; Guelph, \$571 72; Hamilton, \$713; Paris, \$478 96; London, \$631; Stratford, \$520 98; Huron, \$357 43; Grey, \$402 76. We trust that there will be a decided improvement in the matter of stipend, both in regard to amount and regularity of payment. Let deacons, managers, and influential members take the matter in hand. It concerns not merely the comfort of ministers, but also the good of congregations.

The average amount contributed by each communicant is about \$3 15. The average varies somewhat throughout the several Presbyterics. The following table will show the average attendance, the average number of communicants, and the average contribution by each communicant for stipend: