

## REMARKS ON THE STATISTICAL TABLE.

We now give the Statistics as submitted to last Synod, with such additions as we have been able to procure—including two returns which came in after the copy was in the printer's hands. We can see no reason why the Table should not be published in June instead of November. All that is necessary to make this practicable is that each minister, or in cases of vacancy, each Session Clerk or Congregational Treasurer, should see that his return be forwarded to the Clerk of Presbytery by the 1st of March at latest. It is just as easy to devote an hour or two to this matter in winter as in mid-summer. And it is easier to do the work correctly, because there is less risk of mixing up the transactions of the past with those of the current year.

In the General Abstract we have inserted an additional line this year, exhibiting the average stipend in each Presbytery, and in the whole Synod, as represented by 105 returns which contain an entry in the column for stipend paid.

There are two or three matters of detail, to which we would call attention, with a view to securing greater uniformity in filling up the returns in future. One of these relates to Manses. They are excellent institutions, highly to be commended where they exist, and much to be desiderated where they do not; but they seem to occasion some perplexity in filling up the statistical return. In several instances we found the estimated rental of the manse included in the sum total of congregational contributions for the year—though it has no more right to be so included than the estimated rental of the church. In one case we have reason to believe that the rent of the manse is included in the stipend paid, though there is nothing in the return to indicate that the mode of payment is partly by cash and partly by giving a house rent free. In such a case there should be no entry made in the column for annual value of manse; because a house for which the minister has to pay rent to the congregation out of his salary is not really a manse, but merely a congregational investment in real estate. It is simpler and better, however, to follow

the usual practice. The manse and the cash stipend should be entered separately, each in its proper column. To guard still further against possible misconception, we may add that money contributed for reducing or removing debt on a manse should be included under the head for Church and Manse Building; that money contributed for payment of interest on manse debt should be included, with all other local expenses, under the heading for Miscellaneous Objects; and that the return for Annual Value of Manse should represent only such value as the minister receives from the use of it—any payment exacted from him, for interest of debt or otherwise, being deducted from the real value of the property.

Home Mission Supplement is another occasional item which should not be included in the return for Stipend. The complete amount of the provision made for a minister is ascertained by adding the value of manse, and supplement, when they are available, to the stipend paid by the people. But the estimate thus formed will be false if one or other of these additional items be already included in the stipend.

There is another knotty point to which we would call attention;—the subject of arrears. Some congregations are always more or less behind time, and are, perhaps, every year paying off arrears. In such cases the arrears paid up within a given year should be included in the *stipend paid* for that year, though not strictly belonging to it. For otherwise the congregation would never get credit in the Tables for paying such sums at all, and the minister would be represented as receiving less than he actually does receive. As this view of the proper mode of filling up the return may be controverted, we would appeal in support of it to the condition of the present Table. It will probably be admitted that the proper, or at least the principal use of exhibiting in distinct columns the stipend promised and that paid for the past year, is to present at a glance the relation between nominal and actual stipend, and to afford materials for estimating the average relation between them throughout the Synod