there is something worse than than this, viz :- Large arrears constantly growing like those unsightly black knots that disfigure our trees and destroy their fruitfulness ; and the knife of excision should be applied with unrelenting severity till not a vestige remains. We dirrected attention last year to a very large growth of this kind. This year it is larger by nearly \$200.00 so that now it is \$1852.00. It is time that such a monstrosity was not only stopped growing, but somehow completely Can Presbytery do nothing but removed. look on helplessly to see what the end of this thing will be?

Most of the arrears in our congregations might be wiped out by the close of this year, if only a determined effort were made. It is a shame to allow them in any instance to become so chronic that the only hope of cure is for the minister to resign or die. In any case it is a martyrdon without glory—killing to ministerial comfort and efficiency and to congregational self respect and prosperity—a scandal o our church and a dishenor to the Head of the church, grieving away His spirit.

OUR MOST IMPORTANT WORK.

But your committee feel that they have still more important work to do, than deal w1 h the statistics of the church and point out negligence or unfaithfulness in respect to stipend or schemes. It is our duty to press upon congregations, the adoption of Scriptural principles and methods of giving and thus open the very four, sins of Benefice and help to guide them into their proper channels.

We confess that we have not done much We did nothing for the in this direction. diffusion of the principles of Systematic Beneficence further than the publication of our report referred to already. We trust however that the recommendation of Synod last year has been faithfully carried out : "That every minister faithfully instruct his people in the Scriptural principles of giving and that he use means to keep his people informed concerning the work of our church and its claims npon their liberality." There can be no more effective way than this of accomplishing the end in view.

We sent out no circulars this year asking for information from the congregations and therefore we are not able to report what progress has been made in the addoption of the Weekly Offering or any regular system of collecting church funds.

Nor can we state how far the habit of proportionate giving is extending. It is true, the facts above stated give most satisfactory evidence that the givings of our people are not mere temporary sporadic outbursts produced by special appeal, but a constant stream swelling year by year into greater volume and power. But that there is room for vastly greatly measure of liberality none of us can doubt, and there is yet a great work to be done. There needs to be brought still more closely and powerfully to the hearts of our people through faithful and persistent teaching blessed by the spirit of all grace, the Bible doctrines that:--

1. Giving is sacred worship.

2. Weekly storing and giving is the most Scriptural form.

3. Proportionate giving—the distinct setting apart in cheerful consecration to Him, from whom comes every good and perfect gift, some definite proportion of every individual's income whether large or small, as God has prospered him.

Were these principles adopted and put into anything like general practice the scandal of congregational arrears and inadequate support of the ministry would disappear and every department of the church's work would be carried on with greatly increased efficiency and blessing.

Your committee therefore press these principles upon the consideration of every every member of Synod and urge the dovising of means whereby they can be brought home more closely and effectivelyto the hearts and consciences of the people.

Ministers and Elders must be head and front in this matter. Let them in the first place adopt proportionate giving in their own practice, and then faithfully, earnestly, perseveringly and wisely press it upon the people with all Scriptural arguments and motives, until conviction and resolution are secured, and the springs of liberality pierced and opened to flow with peronnial constancy.

Then further we suggest that Presbyteries make more strict and definite inquiries of congregations as to their methods of church finance and that the committies on Systematic Beneficence be not merely committees on Statistics but charged to discover where defective system or no system prevails and secure if possible the adoption and faithful working of better methols.