

Since the completion of the audit cheques have been issued for the last amount, equally divided, in favor of the managers of the Orphans' Homes at Toronto, Hamilton, London and St. Catharines.

In compliance with the resolution adopted at last meeting of your Grand Lodge, I notified the Masters of Primary Lodges of the special tax of \$1 per lodge imposed for 1886, and I am happy to be able to state that nearly every lodge that has remitted its ordinary capitation tax up to date has also forwarded the special tax, and almost every lodge now in arrears is indebted both for ordinary and special tax. The extra revenue from the latter source to date is \$353. There appears to be in arrears the large sum of \$1,240.55, but of this amount \$240 represents arrears for the special tax, leaving an indebtedness for ordinary dues of \$1,000.55. I judge that the greater portion of this sum is collectable, and I would urge upon County Masters the absolute necessity of having these arrears wiped out, so as in future to prevent the necessity of recurring to a special tax to meet the requirements of your Grand Lodge, as such taxation bears unjustly upon lodges that are punctual in payment of dues. There are a number of lodges a long way in arrears in sums varying from \$5 to \$20. Some special effort should be made by District and County Masters to secure payment or equitable adjustment of these arrears where the lodges are still in operation. Where lodges are dormant a report to that effect should at once be sent in, as it is useless carrying such accounts upon your Grand Lodge books from year to year. Where it is possible to revive lodges by remission of a portion of dues the necessary authority is vested in your Grand Treasurer and Grand Secretary. During the past year we have availed ourselves of this power upon recommendation of District and County Masters, but only to the extent of one or two small amounts.

The increase in receipts, correspondence, &c., has of course entailed upon your Grand Treasurer a corresponding increase of responsibility and labour to perform satisfactorily the duties of his office. I have endeavoured during the year to collect dues and arrears as promptly as possible, and in order that ample provision might be made for payment I mailed a detailed statement of each lodge account to the W.M. early in October last. I have also sent statements to County Masters of the lodges in arrears in their Counties. I hope that my efforts to collect and administer your Grand Lodge revenue, and the receipts from the Orange Mutual Benevolent Society handed over to me by the Grand Secretary will meet with your approval.

In conclusion, I trust that the deliberations of your Grand Lodge will tend towards the welfare and advancement of the Order.

E. F. CLARKE,
Grand Treasurer,
G. O. L. O. W.

GRAND TREASURER'S OFFICE,
Toronto, March 8th, 1887.

On the motion of W. Bro. James L. Hughes, C.M., seconded by W. Bro. Frank Somers, P.C.M., it was

Resolved,—To receive and refer the Grand Treasurer's Report to the Committee on Finance.