

1. To recommend to Presbyteries to take order that congregations send in their reports in good season, so that the report of the Committee may be prepared in time for the General Assembly.

2. That Presbyteries be enjoined to take such action as may be instrumental in leading congregations to the exercise of greater liberality, and **ESPECIALLY TO DEAL with those congregations who contribute nothing or very little to the Schemes of the Church.**

3. Your Committee would most earnestly urge upon the Assembly the necessity of impressing on Presbyteries, the *DUTY of dealing with those congregations who are falling into arrears.*

4. That Presbyteries be instructed to take steps at the first meeting which may be held after the printed statistics have been received, to carry out the second and third recommendations, and when sending in their returns to your Committee next year, to state what has been done regarding those congregations who have contributed little or nothing to the funds of the Church, or who may be falling into arrears, in order that a report may be made to the Assembly next year.

In regard to the recommendations of last year to change the statistical year, your Committee does not make any suggestion, but leaves the matter in the hands of the Assembly.

All of which is respectfully submitted.

D. WATERS, *Convener.*

NOTE.—The principle upon which the Committee bases its calculations for non-reporting congregations is as follows:—For each non-reporting congregation having a settled pastor, 75 families and 100 members are allowed. This, the Committee is satisfied, is below the average. An average was struck this year for those congregations, settled and vacant, which reported. It was found that the average number of families to each reporting congregation was about 90, and members 155.

In ascertaining the average amount of stipend, the calculation was made for reporting congregations, settled or vacant, and for none else.

D. W.