

done fulfilling every requirement at less cost than above estimated. Respectful dignity, commensurate with that which is necessary, not lavish, is all that is required, but that must be insisted upon, and carried into effect.

**Transportation.**

It is to be distinctly understood, that no provision is made for transportation by Rail, Boat, or otherwise, of a deceased ex-Service person from one district to another, but that burial must take place in the ground provided by the Last Post Fund.

**Inspection of Contracts**

The Provincial Headquarters, Branch Secretary, or the District Representative, in their respective localities, must see that the Returns and Reports are made regularly to Dominion Headquarters. They will also from time to time, make personal (unanticipated) inspection of Funeral, Burial, and Memorial work, to satisfy themselves and the association, of the faithful execution of the respective Contracts.

**Branch Books.**

The books to be kept by each Provincial Headquarters and Branch, are as follows:—

- Minute Book.
- Membership Book.
- Burial Register.
- Cash Book.
- Journal.
- Ledger.

**Bookkeeping.**

For advice and guidance in book-keeping, it may be intimated that the Headings under which Headquarters annual Financial Statement is submitted, are as follows:—

**Receipts.**

- Subscriptions.
  - Personal
  - Funeral.
  - Special.
- Fees.
  - Associate.
  - Active.
  - Life.

**Disbursements.**

- Interest on account.
  - Funerals.
  - Memorial Markers.
  - Cemetery Upkeep (if any).
- Printing & Stationery.
- Postage, Telephone, Office Supplies, etc.
- “Commemoration Day” Expenses.
- Honorariums.

Supplemented by a Statement of Assets and Liabilities.