

to temporary servants should be considered as part of their wages and classed under the head of temporary assistance.

Discount should be considered as a reduction in the selling prices. It should therefore be charged to Merchandise Account and not to Expenses.

No alteration of the items in the form should be made.

Should there be items not printed on the form they should be added, as the amount under the head of "Sundries" must be very small.

Items under which there is no charge should be ticked out.

The same form as No. 14, differently headed should be used for the District expenses. They should be only the cost of the management of the District and of the District office. These expenses should be divided amongst the Posts in proportion to the amount of their inventories.

The total of the Post expenses should agree with the amounts shown at the bottom of the Balance sheets, form No. 17, and in the case of salesshops with the total of the expenses in form No. 20.

13. Care should be taken that the total results of Posts agree with the result of the District as in form No. 18.

Rule 90.

The remarks under the preceding head apply also here.

7. See remarks above on Rule 45.

11. If country produce has been taken in trade and is in stock to any considerable amount, it should be noted on the statement. When it is sold wholesale a note should also be made.

Care should be taken in the estimate of profit.

The total expenses for the twelve months should agree with the amount as in form No. 14.

Every blank in the form and every item should be filled in, or, if not applicable, ticked out.

These forms must be despatched from the Post or the District office not later than the 5th of each month. In the Montreal and Western Departments, copies should at the same time be sent to the officer in charge of the Department. Officers in charge of Districts should make arrangements and are considered responsible for these instructions being carried out.

Rule 91.

The fullest possible description of goods required should be made in the requisitions. Patterns, sketches, marginal notes, or anything which will be of assistance to the buyer, should be freely used. On the arrival of the goods careful examination of them should be made with both requisition and invoice. Claims should be made for shortages, and a report sent upon goods not suitable or not answering to the requisition.

Yours faithfully,

J. WRIGLEY,
Commissioner.