

## ACCOUNTS.

- 82.** The rates for freight by steamers shall be made by the officer in charge of the district in which the headquarters of the steamers are, and submitted annually to the Commissioner. The rates of freight to be based on the probable amount of freight to be carried, the cost of working the steamer, and an allowance of 15 per cent. per annum for wear and tear. Freight rates by steamers to be made out by officer in charge of District.
- 83.** Lists of freight rates when established shall be furnished to the department office and to the districts for which the freighting is performed. Freight rates to be furnished Department office and other districts.
- 84.** Goods in transit shall be accompanied by bills of lading (*see form No. 7*) copies of which shall be forwarded direct to the destination. Freight to be accompanied by bills of lading.  
The bill of lading for private freight shall show from whom and to whom the goods are sent and the amount of freight and from whom it is to be collected.
- 85.** The accounts of mills, steamers, roads and transports shall be treated as those of separate Districts and separate accounts shall be kept at the office of the district in which they are and full accounts, in the same manner as the district accounts, shall be forwarded to the Department office. Accounts of mills, steamers, roads and transports to be kept separate.
- 86.** The annual reduction in the valuation of roads shall be 20 per cent. and only the actual cost of improvements shall be added to the valuation. Annual reduction in valuation of roads.
- 87.** The freight on returns within the District to which they belong shall be borne by such District in the outfit in which they are transported. The freight of returns in other Districts through which they pass, shall be chargeable to the outfit to which the furs belong. Freight of returns, how to be charged.
- 88.** Every District or depot furnishing goods shall forward along with the goods an invoice giving the marks, numbers and weights and such invoices shall be priced at the inventory or cost landed price of the District or depot furnishing the goods with 2½ per cent. added to cover charges. A District furnishing goods to another to send invoice.
- 89.** At the close of each outfit there shall be forwarded to the office of the Department the following books and papers from each District:—  
1.—Inventory book.  
2.—Transfer book (including debtor and creditor transfers.)  
3.—Servants book debts, (in detail except from such Districts as may be exempted by the Commissioner.)  
4.—Statement "A" of servants wages. (*See Form No. 8.*)  
5.—Recapitulation of returns. (*See Form No. 9.*)  
6.—Abstract and disposal of returns. (*See Form No. 10.*)  
7.—Comparative statement of returns, showing the returns of the present and preceding outfits valued at the tariff of the preceding outfit. (*See Form No. 11.*) Books and papers to be forwarded annually to Department offices