

INVENTORIES.

Advances to Indians on account of fur debts not to be valued.

75. Advances to Indians or freeman hunters, on account of fur debts, shall not be valued in the inventories, but a list of such debts at the time of taking inventory shall be sent both to the Department office and to the Commissioner. Such lists shall contain debts given during the outfit just closed, compared with the list of the previous outfit. Debts more than one year old shall be called "bad." Only debts classified as bad for the first time shall be entered in the list, and names and amounts of bad debts each year shall be entered in a book called "Bad debts book." Every effort should be made to collect them.

Advances to Indians on account of treaty money to be valued.

76. Advances to Indians on account of treaty money may be placed on inventory under the head of "*Advances on account of the next outfit*," after allowing for any discounts that may be given on settlement, twenty-five per cent. shall be deducted to meet bad and doubtful debts of each outfit.

Valuation of repairs and improvements.

77. All permanent repairs and improvements shall be placed on inventory under the head of "*Repairs and Improvements*" with an annual reduction of 10 per cent. for stone or permanent buildings and 15 per cent. for wooden or other buildings. Small necessary repairs shall not be included in the inventory.

Valuation of articles at fixed prices.

78. All articles which cannot be sold at or above the cost landed and not classified as unsaleable shall be included in the inventories under the head of "*Articles at Fixed Prices*" and valued at the selling price to be determined by the officer in charge of the district.

Goods wintering en route to be included in the inventories.

79. When goods belonging to another district shall winter *en route* a list showing the marks, numbers, and weights shall be forwarded during the winter from the district in which they winter both to the department office and to the district to which the goods are consigned. Such goods shall be added to the inventory of the district to which they are consigned, under the head of "*Goods Wintering en route*" valued at cost landed at the depot, with freight to the point at which they are lying.

ACCOUNTS.

Goods lost in transit.

80. Loss and damage to goods in transit shall be borne by the district to which they are consigned.

Freighting for transfers, etc., to be at cost price.

81. The cost of freighting between districts and Posts shall be carefully ascertained and for transfers etc., charges to officers, clerks, servants, and missions such cost shall be charged.

In ascertaining the cost due allowance should be made for wear and tear.