

INVENTORIES.

Date of taking inventories
and making up accounts.

66. The inventories of all districts, steamers, mills and roads, except those mentioned below, shall be taken on the thirty-first of May each year, or the usual period of closing the spring trade, and the completed accounts made up to the same date shall be at the department office as soon as possible, but in no case later than the first of October, except as regards the Southern Department, which shall be at the department office not later than the fifteenth of August. The inventories of the following districts and mills, viz.: Victoria, Thompson's River, Cariboo, Edmonton, Saskatchewan, Prince Albert Mill, Swan River, Fort McLeod, Red River, West Lynne Mill, Fort Garry Mill, Fort William, shall be taken on the thirty-first of January each year and the completed accounts made up to the same date shall be at the department offices not later than the first of June.

The inventories of the depots at Winnipeg and Victoria shall be taken on the thirty-first day of December in each year.

Inventories to be signed.

67. Referring to Article Fifteen of the Deed Poll, when there is no Inspecting Chief Factor, the signature of the officer in charge of the district shall be attached to the following:—

"To the best of my knowledge and belief the foregoing is a true and correct statement of the property of the Hudson's Bay Company at.....,
"District this.....day of.....18...."

"Officer in charge of.....District."

Everything to be included
in inventories

68. Everything, the property of the Company, on hand at the Post at the time of taking inventory shall be included, of which the following shall not be priced:—

New stores.

Articles in use, including household furniture.

Unsaleable articles.

Buildings, { Under the head of Buildings and Lands, except those allowed
Lands, { to be valued and included in the inventory under the head
of Repairs and Improvements.

Medicines, { Under the head of General Goods, after those valued, when
Stationery, { not intended for sale or in the depot, and included with
General Goods.

Inventories to be priced
at cost landed.

69. General goods included in the inventories shall be priced at the exact cost landed at the Post, except when a Special Tariff is allowed by the Commissioner.