**Policy**

As required by NAC 426.340, it is the policy of the Bureau, as authorized by NAC 426.345, to require, as a means of improving management practices, monthly merchandise inventories are to be taken at the end of each month. Each inventory must be properly priced, extended and must accompany the monthly financial reports on or before the 20th day following the close of business on the last day of the calendar quarter. Detailed instructions will be given in the Profit and Loss Instruction Manual.

In addition, the Bureau may require the submission of any intermittent inventory in order to substantiate a change in the closing inventory as reported on the BSB-120.