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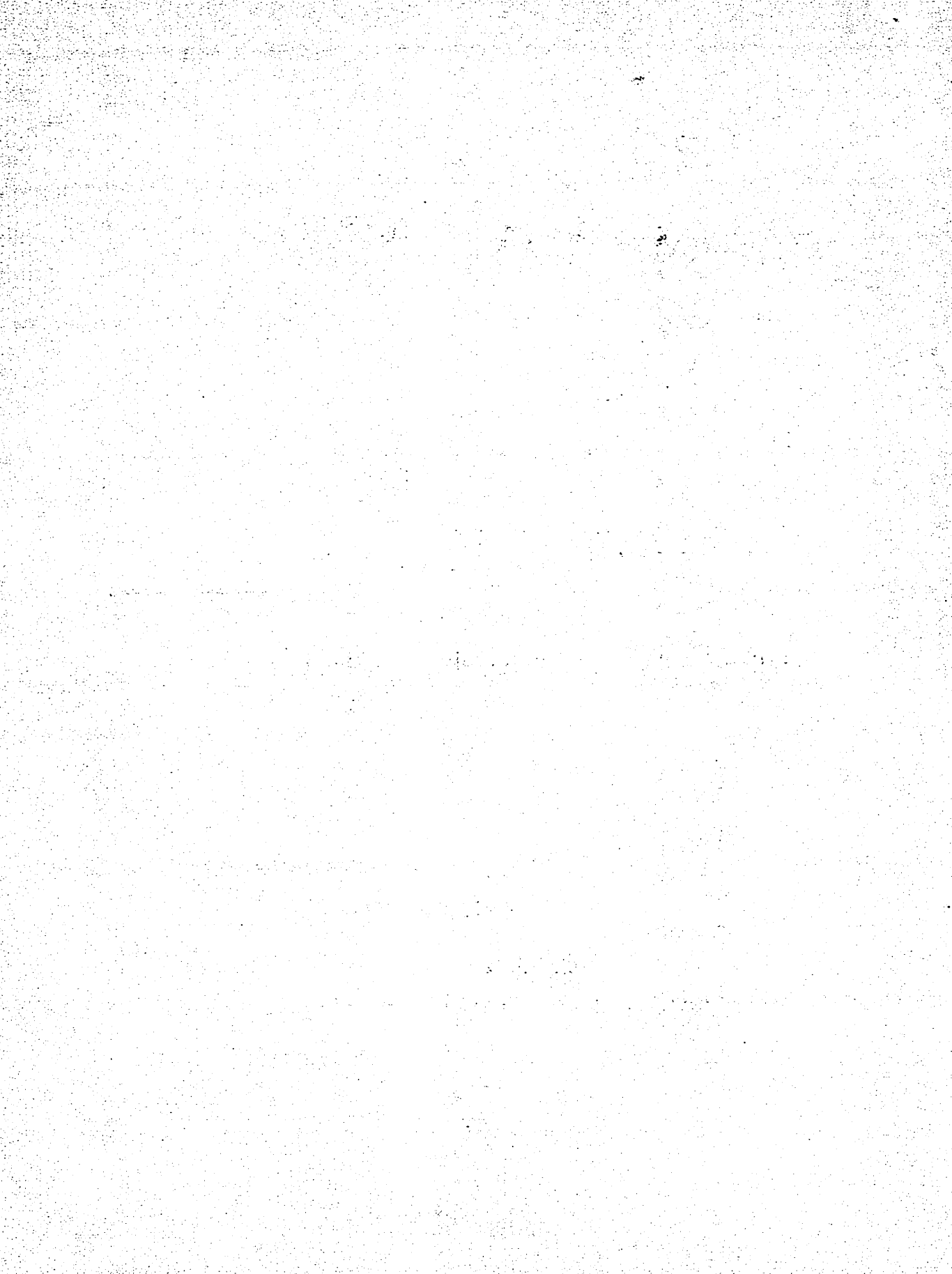
RULES AND REGULATIONS.

SUBJECT TO THE PROVISIONS OF THE DEED POLL.

Winnipeg :

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HUDSON'S BAY COMPANY.

RULES AND REGULATIONS.

SUBJECT TO THE PROVISIONS OF THE DEED POLL.

TARIFFS FOR SUPPLIES.

1. The following shall be the tariff for supplies to commissioned officers:— Tariff for supplies to commissioned officers.

1. To commissioned officers who have commuted their board allowances—For general goods: cost landed at the depot or sale-shop through which the supplies are received, with 5 per cent. added.

2. To commissioned officers who have not commuted their board allowances—For general goods:—

(a) When taken in their own district, cost landed at the depot through which the supplies are received;

(b) When taken in other districts, 5 per cent. to be added.

3. To all commissioned officers—Country produce at actual cost at post; damaged and unsaleable articles at the inventory prices, when lower than the above tariffs; horses and dogs at prices to be decided by the officer in charge of the district.

2. The amount to be taken by a commissioned officer at tariff rates shall not exceed £125, with the exception of officers in charge of districts, who may take one-third more. In addition, commissioned officers receiving commutation may take two-thirds the amount of commutation in goods at tariff rate. With the following exceptions:—That for the Southern Department, York Limit of amount of supplies to be taken by commissioned officers under tariff.

TARIFFS FOR SUPPLIES.

Factory, Ungava, and Esquimaux Bay Districts, commissioned officers receive their supplies at an addition of $33\frac{1}{3}$ per cent on prime cost.

Prices for supplies to commissioned officers beyond those allowed under the tariff.

3. For supplies beyond those allowed at tariff rates, district cash prices at the post where the goods are obtained shall be charged, subject to freight to destination.

Tariff for supplies to clerks and servants.

4. The tariff for supplies to all clerks, postmasters and servants under yearly contracts shall be seven and a half per cent. more, on cost landed, than the commissioned officer's tariff, with the exception of the Southern Department, and the Districts of York Factory, Ungava and Esquimaux Bay, where all clerks, postmasters, and servants shall pay 50 per cent on prime cost.

Limit of amount of supplies to be taken by clerks and servants under tariff.

5. The amount of supplies to be taken by a clerk, postmaster or servant at tariff rates, shall be left to the discretion of the officer in charge of the district, but in no instance shall this amount to the full sum of the year's wages. They shall be taken at the place appointed by the officer in charge of the district. Those who have commuted their board allowances may take in addition, one half of the amount of commutation in goods at tariff rates. When the salary includes board allowances the amount to be taken shall be determined by the Commissioner.

Prices for supplies to clerks and servants beyond those allowed under the tariff.

6. For supplies beyond those allowed at tariff rates, district cash prices at the post at which the goods are obtained, shall be charged subject to freight to destination.

Supplies not to be given to clerks and servants in other districts without authority.

7. Clerks, postmasters and servants shall not be supplied with goods or cash on their accounts in any other district than that to which they are attached, except on the written authority of the officer in charge of the district or the department. Necessaries to clerks and servants when travelling on the Company's business may, however, be supplied.

Supplies to monthly clerks and servants.

8. Wholesale prices may, at the discretion of the officer in charge of the district, be allowed to clerks and servants under monthly contracts: to be given only on condition that the value of the goods so taken be deducted from the current week's or month's wages.

Supplies taken from the depot by commissioned officers, clerks and servants to be freighted free of charge.

9. The amount of supplies allowed to commissioned officers, clerks, postmasters and servants under the tariff, may be taken either in the districts or at the depots. When taken at the depots they will be freighted to the posts to which they are attached at the consignee's risk free of charge. (*see tariff.*)

Freight on supplies for commissioned officers, clerks and servants to be charged to the districts in which they are stationed.

10. The freight on supplies for commissioned officers, clerks, postmasters, and servants, shall be charged to the districts in which they are stationed and

TARIFFS FOR SUPPLIES.

any amounts exceeding those allowed under the tariffs, shall be charged their private accounts in the districts.

11. The tariffs for supplies to commissioned officers, clerks, postmasters and servants, shall be restricted to supplies consumed by them or the members of their families resident with them.

Tariffs for supplies to commissioned officers, clerks and servants to be restricted to personal supplies.

REGULATIONS REGARDING COMMISSIONED OFFICERS, CLERKS AND SERVANTS.

12. The following shall be the scale of allowances in the Northern Department, when there is no Company's Mess, to commissioned officers, clerks and postmasters who have not commuted their board allowances :

Scale of allowances to officers, &c., who have not commuted.

	Commissioned Officers.	Clerks.	Postmasters.	Apprentice Clerks not in charge of Posts.	Apprentice Postmasters not in charge of Posts.	Interpreters and mechanics on special engagements.	Ordinary Interpreters.
Chocolate	10	5	3	5	3		
Coffee	20	10	5				
Currants	20	10	5				
Mustard	2	1	$\frac{1}{2}$	1	$\frac{1}{2}$		
Oatmeal	100						
Pepper	4	2	1	2	1		
Pimento	1	$\frac{1}{2}$	$\frac{1}{4}$	$\frac{1}{2}$	$\frac{1}{4}$		
Raisins	40	20	10	14	7		
Rice	40	20	10	14	7		
Sugar	350	200	100	140	70	70	20
Tea	30	20	10	15	8	5	3

Rations of county produce and flour shall be regulated by the officer in charge of the district. The scales of allowances for the Montreal, Southern and Western Departments shall be arranged by the officers in charge of those

REGULATIONS REGARDING COMMISSIONED OFFICERS, CLERKS AND SERVANTS.

departments, provided they do not exceed the scale of the Northern Department.

Amount of commutation in lieu of board allowances to commissioned officers.

13. The amount of commutation in lieu of board and all other allowances shall be for commissioned officers in charge of departments and districts £250 per annum. For all other commissioned officers the amount shall be determined by the Commissioner, after consultation with the officer in charge of the district, subject to the approval of the Board.

Commutation to clerks &c., in lieu of board allowances to be determined by Commissioner.

14. The amount of commutation to clerks, postmasters and servants in lieu of board and other allowances shall be determined by the Commissioner and shall be endorsed on the contracts.

Board allowances to commissioned officers when on furlough.

15. Commissioned officers who have commuted their board allowance shall, when on furlough, receive one half of the amount of their commutation, when on temporary leave of absence, the amount shall be determined by the Commissioner. Commissioned officers who do not receive commutation shall, when on furlough, when they do not leave their families in the district, receive in lieu of rations and travelling expenses (other than when in the Company's transport) a sum equal to that allowed to officers who have commuted their board allowances. This commutation shall commence from the time when transport and provisions are paid for by themselves.

Rent of buildings belonging to the Company occupied by commissioned officers, &c.

16. The rents of buildings belonging to the Company occupied by commissioned officers, clerks, post-masters and servants who have commuted their board and other allowances, shall be determined by the Commissioner.

Travelling expenses of commissioned officers going on furlough.

17. The travelling expenses between the district and the depot of the department to which a commissioned officer is attached shall be allowed him when going on furlough, provided seven years have elapsed since his last furlough, or where such furlough is granted for ill-health. The families of such officers shall be carried free in the Company's conveyances, when accompanying them, provided extra expense is not incurred by hiring or otherwise.

Travelling expenses of commissioned officers when removing.

18. The travelling expenses of a commissioned officer when removed from one district to another shall be charged to general charges of the department in which he is entering. Travelling expenses when removing from one post to another in the same district shall be borne by the district.

Travelling expenses of clerks and servants transferred.

19. The expenses of a clerk, postmaster or servant transferred shall be borne by the post to which he is transferred.

Expenses of retiring clerks and servants to be borne by general charges.

20. The wages and expenses of retiring clerks and servants from the time of leaving the district, if payable by the Company, shall be charged to General Charges.

REGULATIONS REGARDING COMMISSIONED OFFICERS, CLERKS AND SERVANTS.

- 21.** An officer, clerk or servant requiring medical advice, may at the discretion of the officer in charge of the district be brought at the Company's expense to the depot or place where the nearest doctor resides, and receive such advice there at the Company's expense provided not more than £50 be spent in fees and travelling expenses in any one year by one district. Medical advice for officers, &c.
- 22.** A commissioned officer in charge of a district shall not leave his district without permission of the Commissioner, except when the business is urgent or of such a nature as to prevent obtaining leave. Commissioned officers in charge of districts not to absent themselves without leave of Commissioner.
- 23.** Temporary leave of absence to commissioned officers may or may not, at the discretion of the Commissioner, be considered as part of the furlough. Temporary leave of absence to commissioned officers.
- 24.** Each officer or clerk in charge of a post where a Company's mess is kept shall be allowed one cook or domestic servant, and each officer in charge of a district where a Company's mess is kept shall be allowed one cook and one mess waiter or domestic servant. Number of domestic servants to be kept.
- 25.** Horses, cattle or dogs shall not be possessed or kept by officers in charge of posts, clerks, postmasters and servants, who have not commuted their board allowances, without the permission of the officer in charge of the district. A statement of all such permits given to be sent annually by the officer in charge of the district to the Commissioner. Horses, cattle and dogs not to be kept without permission.
- 26.** Discretion should be exercised in the entertainment of travellers by officers and clerks in charge. Where officers and clerks who have not commuted their board allowances, have private friends staying with them for a period of more than one week, the actual cost of entertainment shall be charged to their private accounts. Entertainment of guests by officers and clerks where a Company's mess is kept.
- 27.** Cash advanced to officers, clerks or servants shall be charged to their private accounts, and if used for the business of the Company's service shall be accounted for. Cash advanced to officers and servants to be charged their private accounts.
- 28.** In addition to their board allowances or commutation, commissioned officers may take in the country cash or goods to the amount of one half of the minimum guarantee of £200 per share. For amounts beyond this, drafts on the Governor and Committee, London, at sixty days after sight must be drawn, provided the officer has funds there to meet such drafts. Proportion of remuneration to be drawn in the country by commissioned officers.
- 29.** Transfers in accounts shall not be made between servants and commissioned officers or clerks in the district accounts. Such transfers, however, at the written request of the debtor may be made at the department office on full information being furnished. Transfers between servants and commissioned officers or clerks forbidden.

REGULATIONS REGARDING COMMISSIONED OFFICERS, CLERKS AND SERVANTS.

Clerks and servants to have written contracts, and contracts to be registered.

30. Clerks, postmasters and servants shall all have written contracts. (*See Form No. 1.*) Yearly contracts shall be registered at the department office and monthly or weekly contracts (*see Form No. 2*) shall be registered at the district office.

Contracts not to be made without sanction of the Commissioner.

31. No yearly contracts other than renewals shall be entered into without the sanction of the Governor and Committee or their Commissioner, and no addition to the staff in any district shall be made without the sanction of the Commissioner, except in the matter of temporary assistance.

Wages of clerks on leave of absence.

32. The wages and allowances of a clerk or postmaster on leave of absence shall cease, except they be continued by special permission of the Governor and Committee, or their Commissioner, on the understanding that they be not continued more than three months.

Cancelled and expired contracts to be sent to Department offices.

33. Cancelled and expired contracts and contracts of retiring servants shall be forwarded to the department offices.

Statements of accounts of clerks and servants transferred to be forwarded.

34. When a clerk, postmaster or servant is transferred to another district the officer in charge of the district which he is leaving shall furnish the officer in charge of the district to which he is transferred with a statement of his account (*see Form No. 3*) together with his contract.

Statements of accounts of retiring clerks and Servants to be furnished.

35. Each retiring clerk, postmaster or servant shall be furnished with a statement of his account (*see Form No. 3*) which he shall produce at any post on his way where he may require supplies; on this statement shall be entered the amount of such supplies by the officer in charge of the post furnishing the supplies. In addition to this a copy of each retiring clerk, postmaster or servant's account shall be furnished direct to the department office to be signed by the retiring clerk, postmaster or servant before leaving the district.

Characters of retiring servants to be forwarded to Department offices.

36. The character of every retiring clerk and postmaster shall be forwarded to the Commissioner, and that of every retiring servant to the department office. (*See Form No. 4.*)

Credit balances of clerks and servants may be transferred to their accounts with the Hudson's Bay Company.

37. Credit balances of clerks, postmasters and servants may at their request be transferred to a private account with the Hudson's Bay Company, bearing interest according to the Company's regulations.

Gratuities to clerks and servants to be shown on statement "A."

38. All gratuities to clerks, postmasters and servants under yearly contracts shall be entered in the Servants' Statement "A" (*see Form No. 8*) and reasons given why they are granted; but no gratuities shall be granted to clerks and postmasters without the sanction of the Commissioner.

REGULATIONS REGARDING COMMISSIONED OFFICERS, CLERKS AND SERVANTS.

- 39.** Laborers entitled to rations of tea and sugar may receive a gratuity of two pounds per annum in lieu thereof. Gratuity of £2 per annum in lieu of tea and sugar may be given.
- 40.** Clerks living at the Company's mess or servants receiving rations shall not be permitted to marry without the sanction of district officers. Apprentice clerks must in all cases obtain the sanction of the Commissioner. Apprentice clerks and those living at Company's mess not to marry without sanction.
- 41.** Advances and supplies to clerks and servants during each outfit shall not exceed the amount of wages due at the end of the outfit. When the contract is terminable on a specified notice, the amount of advances shall never exceed the amount of wages for such period. Amount of advances to clerks and servants.

REGULATIONS REGARDING DISTRICT MANAGEMENT.

- 42.** Officers in charge of districts shall visit all posts within their districts at least once a year. In case they be prevented, a list of posts not visited within the year shall annually be sent to the Commissioner with explanations of the cause of the omission of each visit. Officers in charge of districts to visit all Posts.
- 43.** Commissioned officers in charge of posts, clerks and postmasters shall not leave their posts without the permission of the officer in charge of the district, and they shall not be permitted to leave the district to which they are attached without the sanction of the Commissioner, except when the officer in charge of the district is unable to communicate with the Commissioner and the business is urgent, in which case permission may be given by the officer in charge of the district. Commissioned officers clerks, etc., in charge of Posts not to absent themselves.
- 44.** Reports at the close of each outfit shall be made by the officer in charge of each Post to the officer in charge of the district, with all information regarding the trade of the past outfit and suggestions for the future trade. Annual reports to be made to officers in charge of districts by officers in charge of Posts.
- 45.** Officers in charge of districts shall annually forward to the Commissioner reports on the trade of the past outfit embodying the reports of the officers in charge of posts, together with any suggestions they may have to offer, except for the Montreal, Southern and Western Departments, where such reports shall be forwarded to the officer in charge of the department, to be embodied by him in his annual report to the Commissioner. Officers in charge of districts to send annual reports to Commissioner.
- 46.** Annually there shall be sent by the officer in charge of each district to the Commissioner or officer in charge of the department a statement of proposed arrangements and appointments for his district for the coming year. This, when approved shall remain in force, unless in case of emergency, when the officer in charge of the district may make temporary arrangements, a report of which should be sent without delay to the Annual statement of proposed arrangements and appointments to be sent to Commissioner.

REGULATIONS REGARDING DISTRICT MANAGEMENT.

Commissioner. Such statements shall be sent to the following places by the following dates:—

For the Western Department at Victoria by 1st October.
 For the Southern “ “ Winnipeg by 1st October.
 For the Montreal “ “ Montreal by 1st February.
 For the Northern “ “ Winnipeg by 1st May.

Relations of departments to one another.

47. Officers in charge of districts shall not hold official communication with nor issue drafts on other departments. Such communications or drafts must be through the office of their department.

Competition between posts forbidden.

48. No post shall compete with any other post in trading or the purchase of furs.

Advances to Indians.

49. The system of giving debt to Indians should be discouraged at every post in the country, and discontinued wherever such a course is thought advisable. When necessary to give debt the amount shall be left to the discretion of the officer in charge of the district, in all cases to be kept as low as possible.

Equipping Traders.

50. Care must be exercised by officers in charge of depots and districts in equipping traders likely to trade in furs in inland districts. A list shall be sent yearly to the Commissioner giving the names of those equipped, the amount of their purchases, and stating whether for cash or credit.

Journals to be kept at fur trading posts.

51. The custom of keeping journals shall be maintained at fur trading posts.

Books and papers not to be removed.

52. Books or papers referring to the business of a district shall not be removed from the district, without authority from the Commissioner, and shall be carefully preserved.

Regarding communications with government officials.

53. All official correspondence (other than that relating to supplies furnished and accounts) between the Company's officers and Government officials shall be conducted through the Commissioner's office. In the case of communications from Government officials to the Company's officials, they shall be forwarded with full information to the Commissioner. Government accounts shall be forwarded to the department office for collection.

Communications with Commissioner to be through officer in charge of district.

54. Communications on the Company's business with the Commissioner shall be through the officer in charge of the district.

Buildings not to be erected without sanction.

55. Buildings shall not be erected nor permanent improvements made without the sanction of the Governor and Committee or their Commissioner.

Plans of alterations of posts to be forwarded to Commissioner.

56. Plans showing additions or alterations upon any of the Company's posts shall be sent by the officer in charge of the district to the Commissioner.

MISSION ACCOUNTS.

57. All missionaries resident at posts where there is no settlement, shall be charged for supplies for personal necessities for themselves and families resident with them, from the depots of the department in which they are stationed, at wholesale prices. For such supplies taken inland as can be spared by the officer in charge, ten per cent. on cost landed at the post shall be charged.

Tariff for supplies to Missionaries.

58. Freight for all missions shall be charged at transfer or cost prices, the condition on which such freight is carried being that the Company are not liable for loss or damage arising from the dangers of navigation, fire, theft, detention or any other cause whatsoever. Missions to be expected to give timely notice of the amount of freight desired.

Tariff for freight rates to Missions.

FURS.

59. Officers shall use every effort in their power to prevent the killing of fur-bearing animals out of season, to assist in enforcing the Dominion and Provincial Laws on the subject, and shall endeavour to prevent the use of poison altogether.

Killing of fur-bearing animals out of season to be discouraged.

60. All fur-bearing animals killed by commissioned officers, clerks, postmasters and servants or furs possessed by them, not being for their personal use, shall be the property of the Company and shall be paid for at the rate allowed to Indian hunters, with the exception of the Montreal and Southern Departments and York Factory District, where the present tariffs shall be continued.

Fur-bearing animals killed or possessed by officers, clerks and servants to be traded with Company.

61. Officers, clerks, postmasters, and servants shall not take furs as presents from Indians or hunters, except for the Company, and to be paid for by the Company.

Officers, clerks and servants not permitted to take furs as presents.

62. Officers, clerks, postmasters and servants shall not take out of the district to which they are or have been attached any unmanufactured furs or leather unless purchased from the Company according to rule and with the leave of the officer in charge of the district.

Officers, clerks and servants not permitted to take furs out of districts.

63. No furs shall be purchased from the Company without the permission of the officer in charge of the district, and only such as are absolutely necessary for the personal use of himself or the members of his family resident with him shall be purchased from the Company by any officer, clerk, postmaster or servant. The price shall be that of furs of the same quality at the last London sale, the results of which are known. Such furs shall be priced by the officer in charge of the district, and be entered in the servants' book debts.

Prices of furs allowed to be purchased by Commissioned officers, clerks and servants.

64. Every pack of furs shall contain a list of the contents (*see Form No. 5*) signed by the officer or servant in charge of the packing, together with the date of packing, the mark and number of the pack.

Packs of furs to contain lists of contents.

65. Every shipment of furs shall be accompanied by a packing account shewing the contents and value of each pack (*see Form No. 6*), priced at the tariff valuation.

Shipments of furs to be accompanied by packing accounts.

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.

INVENTORIES.

70. Inventories shall be classified as follows;—

1. Goods, including English, Canadian and American, divided under the heads of "current," "last," and "previous outfits." Classification of inventories.
 - a. General goods.
 - b. Provisions.
 - c. Unsaleable goods.
 - d. New stores.
 - e. Articles in use, and household furniture.
 - f. Stationery.
 - g. Medicines.
2. Country-made articles.
3. Country produce.
4. Articles at fixed prices.
5. Live stock.
6. Outstanding balances.
 - a. General.
 - b. Government.
7. Cash on hand, including bank balance.
8. Advances on account of the next outfit.
9. Repairs and improvements.
10. Buildings and lands.
11. Ships and steamers.

Less
12. Outstanding liabilities, deducted from total assets.

71. All live stock in use shall be valued by the officer in charge of the district at the current market value, subject to a reduction of 20 per cent. Valuation of live stock.

72. Outstanding debts, with the exception of Indian debts, shall be classified as "good," "doubtful" and "bad." The doubtful shall be valued at one-half; the bad shall not be valued at all. Only the debts classified as bad for the first time shall be detailed in the inventory. Classification of debts.

73. Debts which have been outstanding and on which no payment has been made for a complete outfit, or against which no good security is held, shall be considered "doubtful," and at the end of the next outfit shall be considered "bad." All debts known to be bad shall at once be included in the list of bad debts. All bad debts shall be entered in a book called "Bad debts book," showing in which outfit they were written off. Efforts should be made to recover such debts, and in the event of any being collected the amount so received shall be credited to the outfit in which the debt was written off. Valuation of debts.

74. A list of all debts owed by the Company, including all moneys deposited with them, shall be included in the inventories under the head of outstanding liabilities. Outstanding liabilities to be shown in inventories.

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.

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:— Books and papers to be forwarded annually to Department offices
- 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.*)

ACCOUNTS.

- 8.—Comparative statement of Indian debts, detailed. (*See Form No. 12.*)
- 9.—Statement of gratuities to Indians. (*See Form No. 13.*)
- 10.—Account of expenses and temporary assistance. (*See Form No. 14.*)
- 11.—List of bad and doubtful debts. (*See Form No. 15.*)
- 12.—Statement of live stock. (*See Form No. 16.*)
- 13.—Balance sheets of Posts. (*See Form No. 17.*)
- 14.—Balance sheet of District. (*See Form No. 18.*)

Books and papers to be forwarded to Commissioner's office.

90. At the close of each outfit there shall be forwarded to the Commissioner—from each district—

1. Balance sheets of Posts.
2. Balance sheet of District.
3. Comparative statement of returns, showing the returns of the present and preceding outfit, valued at the tariff of the preceding outfit.
4. List of unsaleable articles.
5. Comparative statement of Indian debts, not in detail.
6. Statement of gratuities to Indians, not in detail.
7. Report on the trade of the District by the officer in charge.
8. Confidential report by officer in charge, on clerks and postmasters in District.
9. Account of expenses and temporary assistance.
And monthly where practicable,
10. Monthly cash accounts. (*See Form No. 19.*)
11. Statement of sales and outstanding balances. (*See Form No. 20.*)

REQUISITIONS.

Yearly requisitions to be made out after inventory has been taken.

91. The yearly requisitions should be made out only after the inventory has been taken. If this be impossible the reason of the impossibility must accompany the requisitions.

Mode of ordering goods.

92. No goods shall be ordered for the Company, except through the depot of the Department.

Date of annual indents.

93. The annual requisitions shall be sent from Districts in the interior to the Department offices by the following dates:—

For the Northern Department (except York Factory), at Winnipeg, not later than 1st November.

For the Montreal Department (except Ungava and Esquimaux Bay), at Montreal, not later than 15th October.

For the Western Department, at Victoria, not later than 1st October.

For the Southern Department, at Moose Factory, not later than 15th August.

REQUISITIONS.

- 94.** Annual requisitions shall be made under the following heads :—
- English goods.
 - Canadian and American Goods.
 - Provisions.
 - Medicines.
 - Stationery.
 - Hardware and tinware.
- The requisitions of Moose Factory and York Factory shall be made on England as at present, and copies furnished to the Commissioner.
- The requisitions of the Western Department shall be made out and priced at the approximate cost landed at the depot. No division shall be made between English and Canadian and American goods, but the following shall be kept separate.
- General Goods.
 - Provisions.
 - Medicines.
 - Stationery.
- 95.** From posts not sending monthly statements on Form No. 20, a general statement of the condition and prospects of trade must accompany each requisition.
- 96.** Goods shall not be furnished by one District to another except on requisition forwarded to the Department office and approved by the Commissioner in the same manner as requisitions on the Depot. In case of emergency, however, the officer in charge of the District receiving such a requisition may furnish the goods, but the requisition should be afterwards forwarded with full particulars to the Commissioner and to the Department office.
- 97.** All live stock, furniture and household goods shall be requisitioned for in the same manner as supplies for the trade.
- MAILS AND PACKETS.**
- 98.** No change in dates of departure of the Company's packets and mails shall be made without the sanction of the Commissioner.
- 99.** Extra packets and mails shall not be forwarded, except in cases of emergency, without the sanction of the Commissioner.
- 100.** Letters for Missionaries may be carried by the Company's packet free of charge. Other mail matter may be also carried, provided there be room in the packet and no extra expense is incurred.

Mode of making requisitions.

Requisitions to be accompanied by statements of stock.

Goods not to be supplied by one District to another except on approved requisition.

Live stock, &c., to be requisitioned for.

Mails and packets not to be changed without sanction of Commissioner.

Extra packets not to be sent without sanction of Commissioner.

Mission letters, etc., may be carried free.

GENERAL.

Company's freight to have precedence.

101. Freight for the Company's trade shall have precedence in the Company's transport.

Regarding legal proceedings, etc.

102. Without the sanction of the Governor and Committee or their Commissioner, no legal proceedings shall be commenced, nor agreements entered into, other than those in the ordinary and regular course of business by officers duly authorized.

Reference to Commissioner in case of difficulty in carrying out foregoing rules, etc.

103. In case any of the above rules under special circumstances should be productive of loss, inconvenience or injustice, a statement should be laid before the Commissioner.

COUNCILS.

104. The Commissioner shall summon Inspecting Chief Factors, Chief Factors and Factors, or any of them, every five years, to advise or assist him in matters pertaining to the trade or discipline of the service; but such conferences may be held more frequently, if, in the opinion of the Governor and Committee, or their Commissioner, they are deemed necessary.

105. Whereas the Governor and Committee have passed a resolution rescinding all Minutes touching upon Rules and Regulations of the Service, and revoking all that may be held to be promises or undertakings, either verbal or in writing, the foregoing Rules and Regulations are alone in force from and after this date.

HUDSON'S BAY HOUSE, WINNIPEG.
October 18th, 1887.

J. WRIGLEY,
Commissioner.

