

in cases of urgent and imperative necessity, when the delay of the mail would be prejudicial to the public interests. Copies of telegrams must accompany vouchers for their payment, where they can be procured. If they cannot be procured,¹ the account may be paid by the Quartermaster, upon the certificate of the Commanding-General of the Department, or the commanding officer of the post, showing that the telegrams were upon public business, and that the matter telegraphed required this means of communication.

The following Act of Congress, in regard to official correspondence with the Heads of Executive Departments, etc., sets aside all other laws and regulations in regard to the franking of public communications, viz.:

Be it enacted, by the Senate and House of Representatives of the United States of America in Congress assembled, That all communications relating to the official business of the Department to which they are addressed, of whatever origin, addressed to the Chiefs of the several Executive Departments of the Government, or to such principal officers of each Executive Department, being heads of bureaus or chief clerks, or one duly authorized by the Postmaster-General to frank official matters, shall be received and conveyed by mail, free of postage, without being indorsed "Official Business," or with the name of the writer.

Approved, June 1, 1864.

CHAPTER XVIII.

CLOTHING, CAMP AND GARRISON EQUIPAGE.

This branch is assigned to the Second Division of the Quartermaster-General's Office.

Supplies of clothing and camp and garrison equipage are sent by the Quartermaster-General, from the general depot to the officers of his department stationed with the troops.²

¹ Par. 59, App. B., R. R. 1863.

² Par. 1145, R. R. 1863.

The contents of each package, and the sizes of clothing in it, are marked on it.¹

The Receiving Quartermaster is required to give duplicate receipts for the clothing as invoiced to him, if the packages as received and marked agree with the invoice and appear rightly marked, and in good order; ² if otherwise, an examination must be made by a Board of Survey, whose report, in case of damage or deficiency, will be transmitted, one copy to the Quartermaster-General, and one to the officer forwarding the supplies. In case of damage, the Board will assess the damage to each article.

Allowance of camp and garrison equipage:³

	IN PERMANENT CAMP.				IN CAMP, GARRISON OR IN THE FIELD.					IN THE FIELD.		
	Wall Tents.	Sibley Tents.	Common Tents.	French Tents, O. P.	Spades.	Axes.	Picks.	Hatchets.	Camp Kettles.	Mess Pans.	Shelter Tents.	Wall Tents.
A General Officer.....	3	..	..	..	..	1	..	1	..	..	..	..
Field or Staff, above the rank of Captain.....	2	..	..	..	..	1	..	1	..	..	..	..
Other Staff officers or Captains. Subalterns of company, to every two.....	1	..	..	..	..	1	..	1	..	..	..	..
To every 15 foot or 13 mounted men.....	1	..	..	..	..	1	..	1	..	..	..	..
To every 20 foot or 17 mounted men.....	..	..	..	1	2	2	2	2	2	5	..	..
To every 6 foot or 4 mounted men.....	..	1	..	..	..	..	..	..	..	..	..	..
To every 6 foot or 4 mounted men.....	..	..	1	..	..	..	..	..	..	..	..	..
To General commanding corps, division or brigade.....	..	..	..	..	..	..	..	..	..	..	..	1
To every two officers of his staff.....	..	..	..	..	..	..	..	..	..	..	..	1
Colonel, field and staff of a regiment.....	..	..	..	..	..	..	..	..	..	..	..	3
To each company officer.....	..	..	..	..	..	..	..	..	..	..	1	..
To every two non-commissioned officers, enlisted men, officers' servants and authorized camp followers.....	..	..	..	..	..	..	..	..	..	..	1	..

In active campaign in the field, troops must be prepared to bivouac on the march, and the allowance of tents is limited as above.⁴

One hospital tent is allowed for office purposes⁵ at corps

¹ Par. 1146, R. R. 1863.

² Par. 1147, R. R. 1863.

³ Par. 65, App. B., R. R. 1863.

⁴ Par. 43 App. B.

⁵ Par. 43, App. B.

headquarters, and one wall at those of a division or a brigade. All tents beyond this allowance must be left in depot.

When troops refuse to accept shelter tents,¹ they are not to be furnished with any. Troops in garrisons, at stations, or in detachments, can construct huts, if they prefer them to shelter tents. Quartermasters are prohibited from issuing tents other than the kind provided for, no matter by whom the requisitions are approved, or by whose order the issues are directed to be made, until otherwise ordered through the Adjutant-General of the army.

Hospital tents² are for the sick and wounded, and, except those allowed for Army Corps headquarters, must not be diverted from their proper use.

Under ordinary circumstances the allowance of hospital tents is as follows.³

COMMANDS.	Hospital Tents.	Sibley Tents.	Common Tents.
For one Company.....		1	1
For three Companies.....	1	1	1
For five Companies.....	2	1	1
For seven Companies.....	2	1	1
For ten Companies.....	3	1	1

Bed sacks are provided for troops in garrison, and iron pots may be furnished to them instead of camp kettles.⁴ Requisitions must be sent to the Quartermaster-General for the authorized flags, colors, standards, guidons, drums, fifes, bugles and trumpets.

ALLOWANCE OF CLOTHING.

A soldier is allowed the uniform clothing stated in the following table,⁵ or articles thereof of equal value. When a balance is due him at the end of a year, it is added to his allowance for the next:

¹ W. D., G. O. 189, 1864.
³ Par. 1383, R. R., 1863.
⁵ Par. 63, App. B.

² Par. 46, App. B.
⁴ Par. 1149, R. R., 1863.

	First.	Second.	Third.	Fourth.	Fifth.	Total for Five years.
Cap, with trimmings complete (Light Artillery).....	1	1	1	1	1	5
Plume, red horse hair.....	1	1	1	1	1	5
Cover for Artillery cap.....	1	1	1	1	1	5
Hat, with trimmings complete.....	1	1	1	1	1	5
Forage cap.....	1	1	1	1	1	5
Coat or jacket.....	1	1	1	1	1	5
Trousers.....	2	2	2	2	2	10
Shirts.....	3	3	3	3	3	15
Drawers.....	3	3	3	3	3	15
*Bootees, pairs of.....	4	4	4	4	4	20
Stockings, pairs of.....	4	4	4	4	4	20
Leather stock.....	1	1	1	1	1	5
Great coat.....	1	1	1	1	1	5
Stable frock (for mounted men).....	1	1	1	1	1	5
Fatigue overalls (for Engineers and Ordnance).....	1	1	1	1	1	5
Blanket, woolen.....	1	1	1	1	1	5
Blanket, water-proof, (for foot troops).....	1	1	1	1	1	5
Ponchos, water-proof, (for mounted men).....	1	1	1	1	1	5
Gaiters, (for foot troops).....	1	1	1	1	1	5
Flannel sack coat.....	2	2	2	2	2	10

The allowance of clothing to each soldier of the regular army, for each year during his enlistment of three years, will be the exact proportion laid down for each of the first three years in General Orders, No. 220, W. D., 1864, and not the ratio of one-fifth of the full five years' allowance.¹

One sash² is allowed to each company for the First Sergeant, and one knapsack, with straps, harversack, and canteen with straps, to each enlisted man. These and the metallic scales, letters, numbers, castles, shells and flames, and the camp and garrison equipage, will not be returned as "issued," but borne on the return, while fit for service. They will be charged to the person in whose use they are, when lost or destroyed by his fault.

Commanders of companies, who are paid \$10 per month extra for the responsibility of clothing, etc., draw the clothing³ of their men, and the camp and garrison equipage for the officers and men of their company.

* Mounted men may receive one pair of "boots" and two pairs of "bootees" instead of four pairs of bootees.

¹ W. D., G. O. 266, 1863.
³ Par. 1152, R. R., 1863.

² Par. 1151, R. R., 1863.

The camp and garrison equipage of other officers is drawn on their own receipts.

When clothing is needed for issue to the men,¹ the company commander procures it from the Quartermaster, on requisitions approved by the commanding officer.

Ordinarily, the company commander procures and issues clothing² to his men twice a year; at other times, when necessary in special cases.

Such articles of clothing as the soldier may need are issued to him.³ When the issues equal in value his allowance for the year, further issues are extra issues.

Waterproof ponchoes⁴ are issued to mounted troops as articles of clothing, and charged to them in their respective clothing accounts. Waterproof blankets are, in like manner, issued to foot troops, and charged to the soldiers who receive them.

¹ Par. 1153, R. R. 1863.

³ Par. 1155, R. R., 1863.

² Par. 1154, R. R., 1863.

⁴ Par. 67, App. B.

STATEMENT of the cost of Clothing, Camp and Garrison Equipage, for the Army of the United States,
until further orders.—(W. D., G. O. No. 2. 1865.)

CLOTHING.	Engineer Troops.	Hospital Stewards.	Ordnance Sergeants.	Ordnance Mechanics.	Cavalry.	Light Artillery.	Artillery.	Infantry.	Veteran Reserve Co. ps.
Uniform Hat.....	\$2 25	\$2 25	\$2 25	\$2 25	\$2 25	\$2 25	\$2 25	\$2 25	\$2 25
“ “ Feather.....	15	15	15	15	15	15	15	15	15
“ “ Cord and tassel.....	16	16	16	16	16	16	16	16	16
“ “ Eagle.....	2	2	2	2	2	2	2	2	2
“ “ Castle.....	14								
“ “ Shell and flame.....			4	4					
“ “ Crossed sabres.....					2				
“ “ Crossed cannon.....						2			
“ “ Bugle.....					1	1	1	1	1
“ “ Letter.....					1	1	1	1	1
“ “ Number.....					1	1	1	1	1
“ “ Cap (Light Artillery).....						3 50			
“ “ Tulip.....						12			
“ “ Cord and tassel.....						1 00			
“ “ Plate.....						6			
“ “ Rings, pairs of.....						6			
“ “ Hair plume.....						1 00			
Forage Cap.....	1 00	1 00	1 00	1 00	1 00	1 00	1 00	1 00	1 00
“ “ Cover.....	25	25	25	25	25	25	25	25	25
Uniform Coat, Musicians’.....	13 25						13 25	13 25	
“ “ Privates’.....	12 50	12 50	12 50	12 50			12 50	12 50	
“ “ Jacket, Musicians’.....					10 25	10 25			7 25

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Uniform Jacket, Privates’.....					9 25	9 25			6 50
Chevrons, pairs, non-commissioned staff.....			85		85		85	85	
“ “ 1st Sergeants’.....	40				40	40	40	40	
“ “ Sergeants’.....	27				27	27	27	27	
“ “ Corporals’.....	20				20	20	20	20	
Caduceus.....		95							
Shoulder Scales, pairs, non-commissioned staff.....		1 00	1 00		1 00		1 00	1 00	
“ “ Sergeants’.....	90				90		90	90	
“ “ Privates’.....	70			70	70		70	70	
Trowsers, Sergeants’.....	5 00	5 00	5 00		6 15	6 15	5 00	5 00	5 00
“ “ Corporals’.....	4 85				6 00	6 00	4 85	4 85	4 85
“ “ Privates’.....	4 75			4 75	5 90	5 90	4 75	4 75	4 75
Sash.....	2 60	2 60	2 60		3 60	2 60	2 60	2 60	2 60
Flannel Sack Coat (unlined).....	4 00	4 00	4 00	4 00	4 00	4 00	4 00	4 00	4 00
“ “ (lined).....	4 80	4 80	4 80	4 80	4 80	4 80	4 80	4 80	4 80
“ “ Shirt.....	2 32	2 32	2 32	2 32	2 32	2 32	2 32	2 32	2 32
Knit Flannel Drawers.....	2 25	2 25	2 25	2 25	2 25	2 25	2 25	2 25	2 25
Knit “.....	1 60	1 60	1 60	1 60	1 60	1 60	1 60	1 60	1 60
Stockings, pairs of.....	1 75	1 75	1 75	1 75	1 75	1 75	1 75	1 75	1 75
Boots, sewed.....	48	48	48	48	48	48	48	48	48
“ “ pegged.....	2 70	2 70	2 70	2 70	2 70	2 70	2 70	2 70	2 70
Boots, sewed.....	2 25	2 25	2 25	2 25	2 25	2 25	2 25	2 25	2 25
“ “ pegged.....					4 65	4 65			
Great Coats.....	12 00	12 00	12 00	12 00	14 50	14 50	12 00	12 00	12 00
“ “ Straps, pairs of.....	12	12	12	12	12	12	12	12	12
Blankets, woolen.....	7 00	7 00	7 00	7 00	7 00	7 00	7 00	7 00	7 00
“ “ painted.....	2 65	2 65	2 65	2 65	2 65	2 65	2 65	2 65	2 65
“ “ rubber.....	4 40	4 40	4 40	4 40			4 40	4 40	4 40
Poncho, painted.....					3 00	3 00			
“ “ rubber.....					5 90	5 90			
Leather Stock.....	14	14	14	14	14	14	14	14	14
Leggins, leather.....	1 70	1 70	1 70	1 70			1 70	1 70	1 70
“ “ linen.....	1 00	1 00	1 00	1 00			1 00	1 00	1 00
Overalls.....	2 45			2 45					
Stable Frocks.....					2 10	2 10			

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Camp and Garrison Equipage.

Knapsack and straps.....	\$ 3 10	Drum snares, sets.....	\$ 23
Haversacks, unpainted.....	65	“ cases.....	68
“ enameled and painted..	95	Wall tent.....	\$75 00
Canteens, complete.....	65	“ “ fly.....	29 00
“ straps, leather.....	20	“ “ poles, sets.....	1 80
Bedsack, single.....	3 50	“ “ pins, “.....	48
“ double.....	3 85	Sibley tent.....	102 50
Mosquito bars.....	2 00	“ pole and tripod.....	4 50
Axe.....	1 65	“ “ pins, sets.....	31
“ helve.....	20	“ “ stoves.....	107 31
“ sling.....	70	Hospital tent.....	4 65
Hatchet.....	81	“ “ fly.....	175 00
“ helve.....	7	“ “ poles, sets.....	60 00
“ sling.....	55	“ “ poles, sets.....	3 85
Spade.....	1 37	“ “ pins, “.....	1 10
Shovel.....	1 32	Common tent.....	239 95
Pickaxe.....	1 50	“ “ poles, sets.....	38 50
“ helve.....	16	“ “ pins.....	1 15
Camp kettle.....	1 00	“ “ pins.....	30
Mess pan.....	45	Shelter tents, complete.....	39 95
Iron pot.....	1 85	Tent pins, hospital, large.....	9 80
Garrison flag.....	125 00	“ “ wall.....	4
“ halliards.....	3 70	“ “ common, small.....	3
Storm flag.....	36 50	Regimental book, order.....	2
Recruiting flag.....	10 00	“ “ letter.....	3 40
“ halliards.....	30	“ “ index.....	3 40
Guidon.....	10 00	“ “ descriptive..	1 95
Camp color.....	1 77	“ “ general ord..	4 75
Standard, for mounted regiments....	22 50	“ “ general ord..	3 50
National color, artillery and infantry	62 00	Post book, morning report....	17 00
Regimental “	77 50	“ “ guard.....	90
Color belt and sling.....	3 52	“ “ order.....	1 70
Trumpet, with extra mouth-piece... 3 25	3 25	“ “ letter.....	1 00
Bugle, “	3 65	“ “ letter.....	1 00
Cord and tassel, for trumpet or bugle	1 02	Company book, clothing acc't. 3 00	4 60
Fife, “B” or “C”.....	39	“ “ descriptive....	1 60
Drum, complete.....	7 75	“ “ order.....	1 25
“ head, batter.....	1 10	“ “ morning report	2 25
“ “ snare.....	42	Record book, for target practice....	8 10
“ “ sling.....	40		75
“ “ sticks, pairs.....	28		
“ “ carriage.....	50		
“ “ cord.....	35		

TABLE specifying the money value of Clothing allowed to the Army of the United States.

	NON-COMMISSIONED STAFF.								FIRST SERGEANT.				SERGEANT.	
	Cavalry.	Light Artillery.	Artillery and Infantry.	Chief Musicians.			Ordnance Sergeants.	Hospital Stewards.	Engineers.	Cavalry.	Light Artillery.	Artillery and Infantry.	Engineers.	Cavalry.
				Cavalry.	Light Artillery.	Artillery and Infantry.								
First year.....	\$104 33	\$107 76	\$103 10	\$105 17	\$108 69	\$103 44	\$103 10	\$103 30	\$104 65	\$103 43	\$103 86	\$102 20	\$104 39	\$103 17
Second year....	62 74	65 17	63 89	63 16	65 59	64 06	63 89	63 99	65 89	62 29	64 72	63 44	65 76	62 16
Third year.....	88 23	91 66	89 38	89 07	92 50	89 72	89 38	89 58	90 96	87 33	90 76	88 48	90 67	87 07
Fourth year....	62 74	65 17	63 89	63 16	65 59	64 06	63 89	63 99	65 89	62 29	64 72	63 44	65 76	62 16
Fifth year.....	78 99	81 42	82 24	79 83	82 26	82 58	82 24	82 44	83 79	78 09	80 52	81 34	83 53	77 83
	397 03	411 18	402 50	400 39	414 54	403 86	402 50	403 30	411 15	393 43	407 58	393 90	410 11	392 39

TABLE specifying the money value of Clothing, etc.—(CONTINUED.)

	SERGEANT.		CORPORAL.				MUSICIANS.				ARTIFICERS AND PRIVATES.				
	Light Artillery.	Artillery and Infantry.	Engineers.	Cavalry.	Light Artillery.	Artillery and Infantry.	Engineers.	Cavalry.	Light Artillery.	Artillery and Infantry.	Engineers.	Ordnance.	Cavalry.	Light Artillery.	Artillery and Infantry.
First year...	\$106 69	\$101 94	\$103 80	\$102 58	\$106 01	\$101 35	\$104 69	\$103 88	\$107 31	\$102 15	\$102 10	\$103 10	\$101 88	\$105 31	\$100 65
Second year...	64 59	63 31	65 39	61 79	64 22	62 94	65 74	62 39	64 82	63 29	64 99	64 99	61 39	63 82	62 54
Third year...	90 50	88 22	90 08	86 48	89 91	87 63	90 88	87 78	91 21	88 43	89 38	89 38	85 78	89 21	86 93
Fourth year...	64 59	63 31	65 39	61 79	64 22	62 94	65 74	62 39	64 82	63 29	64 99	64 99	61 39	63 82	62 54
Fifth year...	80 26	81 08	82 94	77 24	79 67	80 49	83 74	78 54	80 97	81 29	82 24	82 24	76 54	78 97	79 79
	406 54	397 86	407 60	389 88	404 03	395 35	410 70	394 98	409 13	398 45	404 70	404 70	386 98	401 13	392 45

The allowance to Volunteer troops is at the rate of \$42 per annum.

All officers receiving clothing or camp and garrison equipage, must render monthly returns of it to the Quartermaster-General.¹

Commanders of companies take the receipts of their men for the clothing issued to them,² on a receipt roll, witnessed by an officer, or, in the absence of an officer, by a non-commissioned officer; the witness to be witness to the fact of the issue and the acknowledgement and signature of the soldier. The several issues to a soldier are to be entered separately on the roll, and all vacant space on the roll to be filled with a cypher. This roll is a voucher for the issue to the monthly return of the company commander.

Each soldier's clothing account³ is kept by the company commander in a company book. This account sets out only the money value of the clothing which he received at each issue, for which his receipt is entered in the book, and witnessed as in the preceding paragraph. "Extra issues" should be made on separate receipt-rolls, and the amounts charged on the next muster-roll, to be deducted from his pay. These issues will be entered on the Clothing Book as "extra," noting the muster-roll on which they have been paid.

When a soldier is transferred or detached,⁴ the amount due to, or by him, on account of clothing should be stated on his descriptive list. In computing a soldier's clothing for his descriptive-roll, the extra issues which have not been paid for only are entered.

When a soldier is discharged,⁵ the amount due to, or by him, for clothing, should be stated on the duplicate certificates given for the settlement of his accounts; if he has drawn more than his allowance, the difference should be entered, "Due the United States for clothing overdrawn;" if he has drawn less than his

1 Par 1158, R. R. 1863.
3 Par. 1160, R. R. 1863.
5 Par. 1162, R. R. 1863.

2 Par. 1159, R. R. 1863.
4 Par. 1161, R. R. 1863.

allowance, the difference should be entered, "Due the Soldier for clothing not drawn."

A soldier frequently draws, on first joining the service, a year's allowance of clothing, and before the end of one month, through the casualties of war, is disabled and discharged. If this be the case, through no indiscretion on his part, it seems but just to allow him pay in full for his services, considering his clothing account balanced. But if the soldier brought the disability into the service with him, or acquired it through his own misconduct, he should be charged the full amount of clothing drawn.

Deserters' clothing¹ is to be turned into store. The invoice of it, and the Quartermaster's receipt for it, must state its condition, and the name of the deserter.

The report of a Board of Survey,² on damaged clothing, should set out, with the amount of damage to each article, a list of such articles as are fit for issue, at a reduced price stated.

Commanding officers may order necessary issues of clothing to prisoners and convicts,³ taking deserters' or other damaged clothing when there is such in store.

Officers serving in the Quartermaster's Department are required to issue to Signal parties⁴ of the army, serving in their vicinity, such supplies as may be necessary for their proper equipment, on the requisition of the officer in charge of such parties.

The Quartermaster's Department is required to issue, upon the requisition of the medical officer in charge of any hospital or depot of sick and wounded soldiers, such regulation clothing necessary to their health⁵ and comfort as may be requisite to replace that lost from the casualties of war; the necessity of the issue to be certified by the surgeon, and the requisition to be approved by the Medical Director or Medical Inspector of the

1 Par. 1163, R. R., 1863.
3 Par. 1165, R. R. 1863.
5 Par. 54, App. B.

2 Par. 1164, R. R., 1863.
4 Par. 54, App. B.

Station—such issue to be gratuitous and not charged to the soldier. The Quartermaster-General will cause blank requisitions (Form, No. 40, A.) to be furnished to the officers of the various hospitals upon their application.

With the exception of issues to patients in hospital, as provided for in the preceding paragraph (and of one pair of trousers, one pair of drawers, one pair of socks, one shirt, one blouse, and one cap, which may be issued to small pox patients¹ discharged from hospital, free of charge), no gratuitous issues² of clothing can be made without special order of the Secretary of War, based upon official report of Boards of Survey in each case, setting forth the facts, with copies of the orders under which the clothing was lost, showing that it was lost, not by the fault of the men, but in obedience to orders given by sufficient authority; and the issues should in no case exceed the actual necessities of the soldiers. No superfluities are to be replaced at the expense of the United States. Issues thus made must be of clothing in kind, not payments of money. The infected clothing of small pox patients, supplied as above, is to be burned.

Officers of the army may purchase, at the regulation price,³ from the Quartermaster of the post, such articles of uniform clothing as they actually need, certifying that the articles so drawn are intended solely for their own personal use. (See Form in Part II.)

But, with the exception of under-clothing and shoes,⁴ of which, when there are no other means of procuring them, a reasonable quantity may, on the officer's certificate to that effect, be purchased for them from the Quartermaster, no officer's private servant, not a soldier, is permitted to draw or wear the uniform clothing issued the troops.

There is no authority in law or orders for the issue of clothing

1 W.D., G.O. 107, 1864.

3 Par. 1166, R. R. 1863.

4 Par. 1167, R. R. 1863.

2 Par. 55, App. B, and Cir. Q. M., G. O.,

Dec. 4, 1862.

to citizen teamsters or other employees in the Quartermaster's Department. In the field, and at stations where clothing cannot be purchased by them, it may be admissible to issue to such persons necessary articles of clothing at the regulated price, but the circumstances requiring it should be fully set forth in the Quartermaster's reports.

All officers transferring clothing, camp and garrison equipage,¹ are required to make the invoices thereof in triplicate, two copies of which are to be transmitted to the officer to whom the transfer is made, and the third is to be forwarded direct to the Quartermaster-General by mail. This applies to all officers, except company officers when issuing directly to their men.

Inasmuch as haversacks, knapsacks, painted blankets, and other painted articles of clothing and equipage are liable to spontaneous combustion,² all packages containing such articles should be stored separately from other goods, and in plain view of the person in charge of them. They should be inspected daily, to detect the first signs of heating. At all depots they should be stored in a separate building or out of doors.

In all cases of deficiency,³ or damage of any article of clothing, or camp or garrison equipage, the officer accountable for the property is required by law "to show, by one or more depositions, setting forth the circumstances of the case, that the deficiency was by unavoidable accident or loss in active service, without any fault on his part, and, in case of damage, that due care and attention were exerted on his part, and that the damage did not result from neglect."

In settling the accounts of the commanding officer of a company for clothing and other military supplies, the affidavit of any such officer⁴ may be received to show the loss of vouchers or company books, or any matter or circumstance tending to prove that any apparent existing deficiency was occasioned by unavoidable accident, or lost in service, without any fault on his

1 W.D., G.O. 357, 1863.

3 Par. 1168, R.R. 1863.

2 Q.M.G., G.O. 34, 1864.

4 Par. 29, App. B.

part, or that the whole, or any part, of such clothing and supplies had been properly and legally used and appropriated; and such affidavit may be considered as evidence to establish the facts set forth, with or without other evidence, as may seem to the Secretary of War just and proper under the circumstances of the case.

CHAPTER XIX.

MONTHLY MONEY AND PROPERTY RETURNS.

An officer doing a general Quartermaster's business, involving responsibility for the disbursement of public money, for the receipt and issue of the thousand and one items of Quartermasters's property, and for the proper management of all the multifarious and troublesome cases which may arise, cannot avoid occasionally meeting with points which perplex him, and for which there is apparently no provision in the Regulations. In such cases the temptation to "cut red tape" is very strong, and the officer may think that the exigencies of the case will shield him from censure and loss; but he will be mistaken. The Army Regulations are so well digested and complete in every part, that it is scarcely possible to find a case to which they do not apply; and no officer can save himself from loss who attempts to set aside or evade any paragraph or provision in them. They are based upon the laws of the United States, and are equally as binding upon the accounting officers of the Treasury as upon the officer himself. The Quartermaster-General is required to give all returns and accounts which are forwarded to his office, a "rigid administrative scrutiny" before they are passed on for the action of the Treasury Department, where they pass through another scrutiny equally as rigid. Every error, great or small, is noticed and disallowed or suspended. No allowance is made for ignorance, inexperience, or

the exigencies of the case, if the law and regulations are disobeyed. Many an officer has had his pay stopped for months for an irregularity in his accounts, which he might have avoided by ten minutes study of the Regulations, or by refusing to commit the irregular act knowingly.

The chapter on "public property, money and accounts," when studied carefully, will be found to comprise rules which will cover almost every possible contingency which can arise in the transaction of an officer's business, and all that the writer can do, in addition, is to amplify a few of the more concise and condensed paragraphs, in order to bring them more prominently to the reader's notice.

All officers of, or acting in, the Quartermaster's Department, and Regimental Quartermasters who receive public money which they are not authorized to retain as salary,¹ pay or emolument, render their money accounts monthly, mailing or forwarding them addressed direct to the Third Auditor of the Treasury, at Washington, within ten days after the expiration of each successive month. The accounts and vouchers to be thus rendered are: Forms Nos. 10 to 22, inclusive, and Nos. 48 to 50, of the Revised Regulations of the Army. These accounts and vouchers are made up in duplicate; one copy of each to be retained by the officer for his own protection, the other copy to be forwarded, as above required, direct to the Third Auditor, and not to the Quartermaster-General.

Whenever an officer ceases, from any reason, to be a disbursing officer,² he must immediately render his final accounts, with vouchers, to the Third Auditor.

The following Regulations take the place of paragraphs 1169, 1170, 1171, 1172 and 1173:

Property Returns (Forms Nos. 23 to 46, and Nos. 51 to 52,) will be rendered monthly³ (not quarterly) to the Quartermaster-

¹ Par. 56, App. B.
³ Par. 58, App. B.

² Par. 57, App. B.