

Regulations
for the
Subsistence Department

TREASURE ROOM

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WAR DEPARTMENT,

May 8th, 1861.

The following Regulations for the Subsistence Department of the Army of the Confederate States having been approved by the PRESIDENT, he commands that they be published for the government of all concerned, and that they be strictly observed. Nothing contrary to the tenor of these present Regulations will be enjoined or allowed in any part of the forces of the Confederate States, by any commander whatsoever.

L. P. WALKER,

Secretary of War.

RECEIPTS

1870

Received of the
Hon. Secy of the
Interior
for
the
sum of
\$1000
in
full
of
the
balance
due
to
the
U.S.

Department of the Interior
Washington D.C.

Witness my hand and seal this 1st day of January 1870

REGULATIONS

FOR THE

SUBSISTENCE DEPARTMENT

OF THE

CONFEDERATE STATES.

Confederate States of America

RICHMOND:

RITCHIE & DUNNAVANT, PRINTERS.

1862.

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REGULATIONS

FOR THE

SUBSISTENCE DEPARTMENT.

13. Officers of the Quartermaster's or Subsistence Department, though eligible to command according to the rank they hold in the army of the Confederate States, not subject to the orders of a junior officer, shall not assume the command of troops unless put on duty under orders which specially so direct by authority of the President.

34. The senior Lieutenant present, holding the appointment of Assistant Commissary of Subsistence, is entitled to perform the duties.

892. The chiefs of disbursing departments who submit requisitions for money to be remitted to disbursing officers, shall take care that no more money than actually needed is in the hands of any officer.

938. Chiefs of the disbursing departments shall, under the direction of the Secretary of War, designate, as far as practicable, the places where the principal contracts and purchases shall be made and supplies procured for distribution.

SUPPLIES.

1097. Subsistence stores for the army, unless in particular and urgent cases the Secretary of War shall otherwise direct, shall be procured by contract, to be made by the Commissary-General on public notice, to be delivered on inspection in the bulk, and at such places as shall be stipulated; the inspector to give duplicate inspection certificates (see Form No. 15), and to be a legal inspector where there is such officer.

1098. Purchases, to supply such corps and posts as by reason of their position, the climate, or for other sufficient cause the Secretary of War may specially direct to be supplied in that way, will be made in open market, on public notice, from the lowest bidder who produces the proper article.

P42261

1099. And whenever a deficiency of subsistence stores makes it necessary to buy them, the commissary, where they are needed, will make a requisition for that purpose on the proper purchasing commissary, or buy them himself, of good quality corresponding with the contract.

1100. When subsistence is received under contract, the commissary will receipt for it on the inspection certificates (see Form No. 15). He will deliver one of these to the contractor, and forward the other to the Commissary-General, with a report on the quality of the provisions and the condition of the packages.

1101. Whenever subsistence stores are purchased, the advertisements and bids, and a copy of the bill of purchase, with a statement of the cause of purchase, will be forwarded by the purchasing officer to the Commissary-General. This rule does not apply to the ordinary purchase of hospital supplies. Pork, salt beef and flour must be inspected before purchase by a legal inspector where there is such officer. Duplicate certificates of inspection (see Form No. 15) will be taken as sub-vouchers to the vouchers for the payment.

1102. Fresh beef, when it can be procured, shall be furnished as often as the commanding officer may order, at least twice a week, to be procured by the commissary, when practicable, by contract. (For form of contract and bond, see Forms 27 and 28.) When beef is taken on the hoof, it will be accounted for on the provision return by the number of cattle and their estimated weight. When the pasture is insufficient, hay, corn, and other forage will be procured for public cattle.

1103. Good and sufficient store-room for the subsistence stores will be procured by the commissary from the quartermaster. Care shall be taken to keep the store-rooms dry and ventilated. Packages shall be so stored as to allow circulation of air among and beneath them. The flour should occasionally be rolled out into the air.

1104. Before submitting damaged commissary stores to boards of survey, the commissary shall separate and re-pack sound parts.

1105. Wastage on issues, or from evaporation or leakage, will be ascertained quarterly, or when it can be most conveniently; and the actual wastage thus found will be charged on the monthly return. Loss, from whatever cause, exceeding ordinary waste, must be accounted for by the certificate of an officer or other satisfactory evidence. Ordinary waste on issues should not exceed, say 10 per cent. on pork, bacon, sugar, vinegar and soap; and 5 per cent. on hard bread, beans, rice, coffee and salt.

1106. No wastage is admitted on issues of fresh beef furnished the company detachment or regiment, directly from the butcher. But in beef on the hoof, errors in estimated weight, and losses on cattle strayed or stolen, will be accounted for by the certificate of an officer, or other satisfactory evidence. When cattle are transferred, they should be appraised, and loss in weight reported as wastage by the officer delivering them. Fair wastage in transportation of stores is accounted for by the receiving officer.

THE RATION.

1107. The ration is three-fourths of a pound of pork or bacon, or one and a fourth pounds of fresh or salt beef; eighteen ounces of bread or flour, or twelve ounces of hard bread, or one and a fourth pounds of corn meal; and at the rate, to one hundred rations, of eight quarts of peas or beans, or, in lieu thereof, ten pounds of rice; six pounds coffee; twelve pounds sugar; four quarts of vinegar; one and a half pounds of tallow, or one and a fourth pounds adamantine, or one pound sperm candles; four pounds of soap, and two quarts of salt.

1108. The annexed table shows the quantity of each part of the ration in any number of rations from one to ten thousand.

1109. On a campaign, or on marches, or on board of transports, the ration of hard bread is one pound.

ISSUES.

1110. Returns for issues to companies, will, when practicable, be consolidated for the post or regiment (see Form 14). At the end of the month, the issuing commissary will make duplicate abstracts of the issues, which the commanding officer will compare with the original returns, and certify (see Form 2). This abstract is a voucher of the issue for the monthly return.

1111. Issues to the hospital will be on returns by the medical officer, for such provisions only as are actually required for the sick and the attendants. The cost of such parts of the ration as are issued will be charged to the hospital at contract or cost prices, and the hospital will be credited by the whole number of complete rations due through the month at contract or cost prices (see Note 7); the balance, constituting the *Hospital Fund*, or any portion of it, may be expended by the commissary, on the requisition of the medical officer, in the purchase of any article for the subsistence or comfort of the sick, not authorized to be otherwise

furnished (see Form 3). At large depots or general hospitals, this fund may be partly expended for the benefit of dependent posts or detachments, on requisitions approved by the medical director or senior Surgeon of the district.

1112. The articles purchased for the hospital, as well as those issued from the subsistence store-house, will be included in the Surgeon's certificate of issues to the hospital, and borne on the monthly return of provisions received and issued. Vouchers for purchases for the hospital must either be certified by the Surgeon or accompanied by his requisition.

1113. Abstracts of the issues to the hospital will be made by the commissary, certified by the Surgeon, and countersigned by the commanding officer (see Form 3).

1114. In order that the authorized women of companies may draw their rations while temporarily separated from their companies, the officer commanding the company must make a report to the commanding officer of the post where the women may be left, designating such as are to draw rations as attached to his company. Their rations are not commuted, and they can only draw them at a military post or station where there are supplies.

1115. When provisions can be spared from the military supplies, commanding officers have discretion to order issues to Indians visiting military posts on the frontiers, or in their respective nations, and to order sales of subsistence to Indian agents for issues to Indians. The returns for issues, where there is no Indian agent, will be signed by the commanding officer. The sales will be for cash, at cost, including all expenses; to be entered on the monthly return, and credited on the quarterly account current.

1116. Issues to *volunteers* and *militia*, to *sailors*, to *marines*, to *citizens* employed by any of the departments, or to *Indians*, will be entered on separate abstracts to the monthly return.

1117. An extra issue of fifteen pounds of tallow or ten of sperm candles, per month, may be made to the principal guard of each camp and garrison, on the order of the commanding officer. Extra issues of soap, candles and vinegar, are permitted to the hospital when the Surgeon does not avail himself of the commutation of the hospital rations, or when there is no hospital fund; salt in small quantities may be issued for public horses and cattle. When the officers of the Medical Department find anti-scorbutics necessary for the health of the troops, the commanding officer may order issues of fresh vegetables, pickled onions, sour kroust,

or molasses, with an extra quantity of rice and vinegar. (Potatoes are usually issued at the rate of one pound per ration, and onions at the rate of three bushels in lieu of one of beans.) Occasional issues (extra) of molasses are made—two quarts to one hundred rations—and of dried apples of from one to one and a half bushels to one hundred rations. Troops at sea are recommended to draw rice and an extra issue of molasses in lieu of beans. When anti-scorbutics are issued, the medical officer will certify the necessity, and the circumstances which cause it, upon the abstract of extra issues (see Form 4).

1118. When men leave their company, the rations they have drawn, and left with it, will be deducted from the next return for the company; a like rule when men are discharged from the hospital will govern the hospital return.

RECRUITING SERVICE.

1119. When subsistence cannot be issued by the Commissariat to recruiting parties, it will be procured by the officer in charge, on written contracts for complete rations, or wholesome board and lodging (see Form 26).

1120. The contractor will send, monthly or quarterly, as he may choose, his account for rations issued, to the Commissary-General for payment, vouched by the abstract of issues (Form 17) certified by the officer.

1121. When convenience and economy require that the contract shall be for board and lodging, the officer in charge shall estimate the cost of the ration, for which the contractor shall be paid as before directed, and shall pay the amount due to lodging from the recruiting fund.

1122. At temporary rendezvous, advertising may be dispensed with, and a contract made conditioned to be terminated at the pleasure of the officer or the Commissary-General.

1123. The recruiting officer will be required, when convenient, to receive and disburse the funds for the subsistence of his party, and to render his accounts quarterly to the Commissary-General.

1124. When a contract can not be made, the recruiting officer may pay the necessary expenses of subsisting and boarding his party.

1125. The expenses of subsistence at branch rendezvous, and all expenses of advertising for proposals, will be paid by the contractor at the principal station, and included in his accounts.

1126. Issues of provisions will be made on the usual provision returns, and board will be furnished on a return showing the number of the party, the days, and dates.

SUBSISTENCE TO OFFICERS.

1127. An officer may draw subsistence stores, paying cash for them at contract or cost prices, without including cost of transportation, on his certificate that they are for his own use and the use of his family. These certified lists the commanding officer shall compare with the monthly abstracts of sales, which he shall countersign (see Form 5). The commissary will enter the sales on his monthly return, and credit the money in his quarterly account current.

BACK RATIONS.

1128. When the supplies warrant it, back rations may be drawn, if the full rations could not have been issued at the time; except when soldiers have been sufficiently subsisted in lieu of the ration. The return for back rations shall set out the facts, and the precise time when rations were not issued, or the troops otherwise sufficiently subsisted, which shall appear on the abstract of issues.

COMMUTATION OF RATIONS.

1129. When a soldier is detached on duty, and it is impracticable to carry his subsistence with him, it will be commuted at seventy-five cents a day, to be paid by the commissary when due, or in advance, on the order of the commanding officer. The officer detaching the soldier will certify, on the voucher, that it is impracticable for him to carry his rations, and the voucher will show on its face the nature and extent of the duty the soldier was ordered to perform (see Form 18).

1130. The expenses of a soldier placed temporarily in a private hospital, on the advice of the senior Surgeon of the post or detachment, sanctioned by the commanding officer, will be paid by the Subsistence Department, not to exceed seventy-five cents a day.

1131. The ration of a soldier stationed in a city, with no opportunity of messing, will be commuted at sixty cents. The rations of the non-commissioned and regimental staff, when they have no opportunity of messing, and of soldiers on furlough, or stationed where rations can not be issued in kind, may be commuted at the cost or value of the ration at the post. The rations of ordnance sergeants may be commuted at thirty cents per ration.

1132. When a soldier on duty has necessarily paid for his own subsistence, he may be refunded the cost of the ration. When more than the cost of the ration is claimed, the account must be submitted to the Commissary-General.

EXTRA-DUTY MEN.

1133. The commanding officer will detail a suitable non-commissioned officer or soldier for extra duty, under the orders of the commissary, and to be exempt from ordinary company and garrison duty. All extra-duty men employed in the Commissariat will be paid the regulated allowance (see Article XXXIX.) by the commissary, if not paid extra pay in any other department.

1134. Barrels, boxes, hides, tallow, &c., will be sold, and the proceeds credited in the quarterly account current.

ACCOUNTS.

1135. The following are the accounts and returns to be rendered to the Commissary-General:

Monthly.

Return of provisions and forage received and issued in the month, - - - - -	Form 1
Invoices of subsistence stores received, ✓ - - - - -	" 22
Abstracts of issues to troops, &c. (see paragraph 1116), - - - - -	" 2
Abstract of issues to hospital, - - - - -	" 3
Abstract of extra issues, - - - - -	" 4
Abstract of sales to officers, - - - - -	" 5
Abstract of purchases, without vouchers, ✓ - - - - -	" 8
Receipts for subsistence transferred, ✓ - - - - -	" 24
Summary statement of money received and expended during the month, - - - - -	✓ " 6
Report of persons and articles employed and hired, - ✓ - - - - -	" 20

Quarterly.

Account current, - - - - -	✓ Form 7
Abstract of all purchases of provisions and forage during the quarter, - - - - -	✓ " 8
Abstract of all expenditures in the quarter, except for purchase of provisions, and forage for cattle (paragraph 1102), - - - - -	✓ " 9

Consolidated abstract of sales to officers during the quarter,	Form 10
Distinct abstracts of other sales.	
Pay roll, - - - - -	21
Quarterly return of all property in the department, except provisions, and forage for cattle, - - - - -	22
Estimate of funds required for next quarter, - - - - -	11

1136. The abstracts of issues will show the corps or detachment. When abstracts require more than one sheet, the sheets will be numbered in series, and not pasted together; the total at the foot of each carried to the head of the next, &c., &c.

1137. All lists of subsistence shall run in this order: meat, breadstuff, rice and beans, coffee, sugar, vinegar, candles, soap, salt, antiscorbutics, purchases for hospital, forage for cattle.

1138. No charge for printing blanks, as forms, will be allowed.

1139. A book will be kept by the commissary at each post, in which will be entered the monthly returns of provisions received and issued (Form 1). It will show from what the purchases have been made, and whether paid for. It is called the Commissary's book, and will not be removed from the post.

1140. When any officer in the Commissariat is relieved, he will close his property accounts; but money accounts will be kept open till the end of the quarter, unless he ceases to do duty in the department.

1141. Commissaries of subsistence in charge of principal depots will render quarterly statements of the cost and quality of the ration, in all its parts, at their stations.

1142. Lieutenants, acting as assistant commissaries of subsistence, are allowed \$20 per month for such services, to be paid by the Pay Department, on accounts certified to by the Commissary-General, to the effect that proper returns were rendered for the period charged for.

1143. A Regimental or Depot Commissary of Subsistence may purchase, at first cost price, of the captains or commanding officers of companies, in the service of the Confederate States, such articles or parts of the ration as are not drawn, nor consumed. But this applies only to such articles as were actually issued and not consumed, or would actually have been issued, and does not apply to such parts of the ration as the Commissary does not habitually have on hand for issue.

1144. The accounts for such purchases will be made in duplicate (see Form No. 19), and the articles will be taken up by the Commissary

on his monthly return, as if it were an original purchase. The money paid to the captains constitutes a company fund.

1146. Estimates for funds must be rendered in duplicate.

1147. In order to establish an invariable rule for ascertaining the net weight of beef cattle received on the hoof, the following mode is adopted, and for the future, in all cases will be observed :

1st. When practicable, cattle presented for acceptance must be weighed upon the scales. From the live weight of a steer, thus ascertained, his net weight shall be determined by deducting forty-five per centum, when his gross weight exceeds thirteen hundred (1300) pounds, and fifty per centum when it is less than that, and not under eight hundred (800) pounds.

2d. When it is impracticable to weigh upon the scales, one or more average steers must be selected, killed and dressed in the usual manner. The average net weight of these (necks and shanks excluded) will be accepted as the average net weight of the herd. In all written instruments for the delivery of cattle on the hoof, the manner prescribed above, for ascertaining net weight, must, in express terms, be inserted. In verbal agreements, it must be understood and accepted by the party delivering the cattle. Vouchers for the payment of cattle will state the manner pursued in determining their net weight, except where payment has been made on the certificate of an officer, in which case the certificate will state the mode followed.

3d. With a view to the prevention of losses, now so frequently occurring, from overestimating the weight of cattle received on the hoof, the serious attention of officers and agents serving in this department is specially called to the exercise of greater care in the discharge of this important duty.

1148. When fresh beef can be provided, it will be issued to the troops five times per week. When the circumstances are favorable, and it can be done with advantage to the government, the subsistence department will keep beef cattle to supply the issues.

1149. The following issues and substitutions may be made: When, from excessive fatigue or exposure, the commanding officer may deem it necessary, he may direct the issue of whiskey to the enlisted men of his command, not to exceed a gill per man for each day. Tea may be issued in lieu of coffee, at the rate of one and a half pounds per one hundred rations. Two "issues" per week of "desiccated vegetables" may be made in lieu of "beans" or "rice." Potatoes and onions, when issued,

will always be in lieu of rice or beans. Potatoes at the rate of a pound per ration; onions at the rate of three pecks per hundred rations.

1150. A daily ration of fresh vegetables will be furnished to all the troops whenever the same can be provided at reasonable cost and charges to the government.

1151. Chaplains in the army are allowed the same rations as privates, to be issued or commuted to them as they may desire. If commuted, twenty-five cents per ration while in the field, and sixty cents per ration while stationed in a city, may be allowed them.

121. Four women will be allowed to each company as washer-women, and will receive one ration per day each.

NOTES.

1. Stores longest on hand will be issued first.
2. Armorers, carriage-makers, and blacksmiths, of the Ordnance Department, are entitled to one and a half rations per day; all other enlisted men, one ration. Laundresses, one ration. No hired person shall draw more than one ration.
3. One ration a day may be issued to any person employed with the army, when the terms of his engagement require it, or on paying the full cost of the ration when he can not otherwise procure food.
4. Lamps and oil to light a fort or garrison are not allowed from the Subsistence Department.
5. In purchasing pork for the southern posts, a preference will be given for that which is put up in small pieces, say from four to six pounds each, and not very fat.
6. As soldiers are expected to preserve, distribute, and cook their own subsistence, the hire of citizens for any of these duties is not allowed, except in extreme cases. The expenses of bakeries are paid from the post fund, to which the profits accrue, by regulations (see Paragraph 183), such as purchase of hops, yeast, furniture; as sieves, cloths, &c., and the hire of bakers. *Ovens* may be built or paid for by the Subsistence Department, but not bake-houses.

7. Mode of ascertaining the hospital ration: 100 complete rations consist of, say

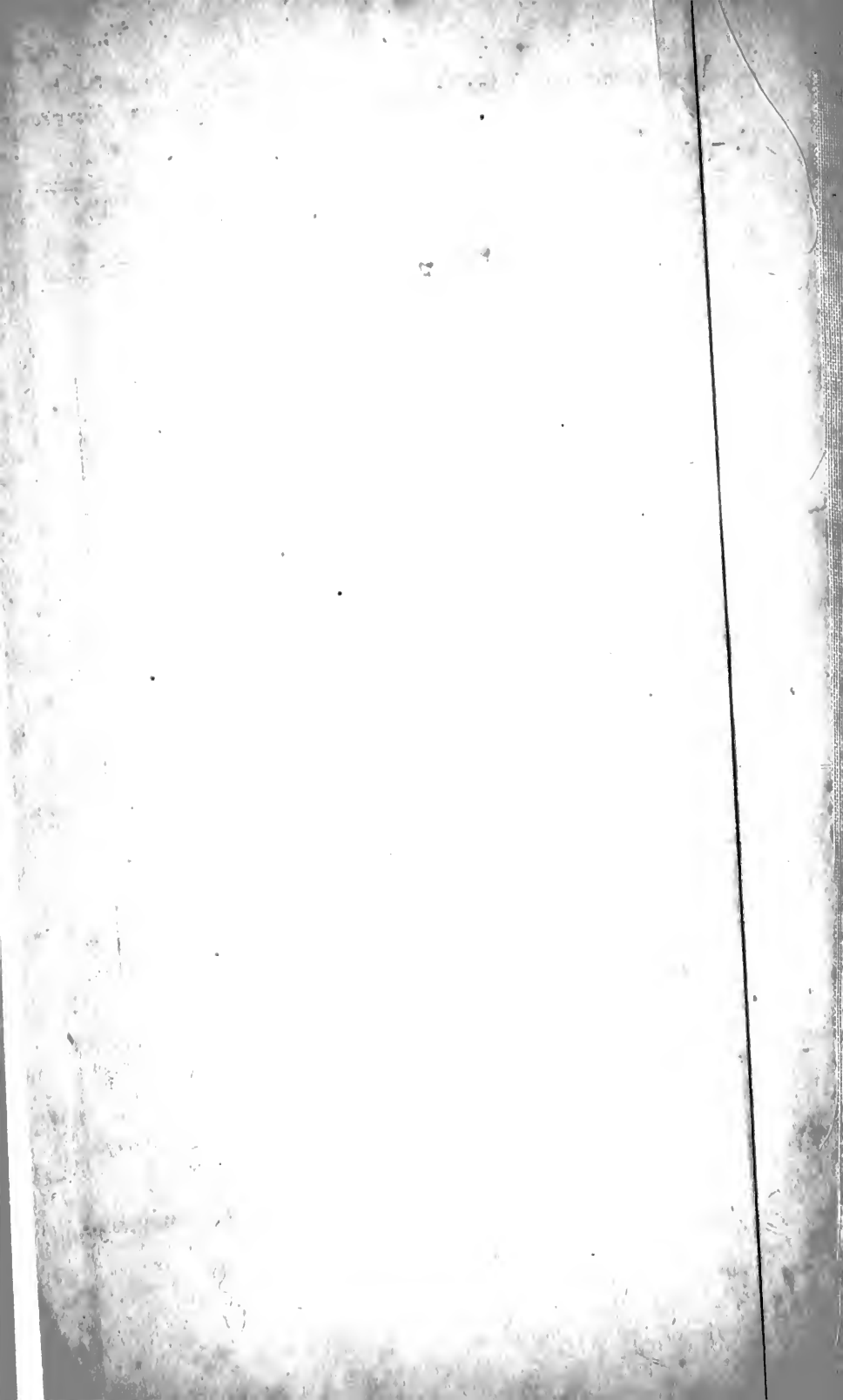
		Cost.	
32	rations of fresh beef, is 40 lbs. at 4 cents,	- 1 60	
68	" pork, is 51 lbs. at 6 cents, -	- 3 06	
100	" flour, is 112 lbs. at 2 cents, -	- 2 25	
{	100	" beans, is 8 quarts at 4 cents,	32
	or		} 0 46
{	100	" rice, is 10 lbs. at 6 cents,	60
	100	" coffee, is 6 lbs. at 9 cents, -	- 0 54
	100	" sugar, is 12 lbs. at 8 cents, -	- 0 96
	100	" vinegar, is 4 quarts at 5 cents,	- 0 20
	100	" candles, is 1½ lbs. at 12 cents,	- 0 18
	100	" soap, is 4 lbs. at 6 cents, -	- 0 24
	100	" salt, is 2 quarts at 3 cents, -	- 0 06
Cost of one hundred rations,		- \$ 9 55	
or 9 cents 5 mills per ration.			

FORM 1.

Return of Provisions received and issued at —, during the month of — 18—, by —, Assistant Commissary of Subsistence, Confederate States Army.

DATE. (1860.)	No. of voucher.	FROM WHOM RECEIVED.	PORK.		FRESH BEEF.	SALT BEEF.	BACON.	HAMS.	FLOUR.	HARD BREAD.	CORN MEAL.	BEANS.	RICE.	COFFEE.	SUGAR.	MINEGAR.	CANDLES.	SOAP.	SALT.	MOLASSES.	KIDNEY.	PICKLES.	DRIED APPLES.	CHICKENS.	HAY.	BIRD.	COINS.	REMARKS.
			Barrels.	Pounds.																								
Oct. 16,	1	Balance on hand, as per last return,																										
" 30,	2	2d Lieut. J. R., 4th Infantry, A. A. C. S.																										
" 31,	3	H. G., agent subsistence department,																										
" 31,	4	Major T. W. L., U. S. A.,																										
" 31,	5	W. J. R., contractor for fresh beef,																										
" 31,	6	Purchased this month, as per abstract,																										
" 31,	7	Gained in issuing,																										
Total to be accounted for,																												
Oct. 31,	1	To troops (regulars), as per abstract,																										
" 31,	2	To volunteers,																										
" 31,	3	To citizens in the Qr. Mr.'s Dep't, as per abstract,																										
" 31,	4	To sick in hospital, as per abstract,																										
" 31,	5	To extra issues,																										
" 31,	6	To sales to officers,																										
" 15,	7	Capt. G. T. H., A. C. S., mil. service,																										
" 13,	8	H. P. C., agent Subs. Dep't,																										
" 23,	9	Capt. W. W., A. Qr. M. for transportation,																										
" 31,	10	Wastage, as per certificate,																										
Total issued,																												
Balance on hand,																												

A. J.,
Assistant Commissary.



FORM 3.

Abstract of Provisions issued from the — to the — day of — 186 —, to men in Hospital at New Orleans, Louisiana, under the charge of —, Assistant Surgeon C. S. Army, by Lieutenant J. T. J., 3d Infantry, A. C. S.

Number of return.				Commencing.	Ending.	Total number of rations due hospital.	RATIONS ACTUALLY REQUIRED FOR CONSUMPTION IN THE HOSPITAL.														REMARKS.							
1	2	3	4				Rations of pork.	Rations of fresh beef.	Rations of flour.	Rations of hard bread.	Rations of rice.	Rations of coffee.	Rations of sugar.	Rations of vinegar.	Rations of candles.	Rations of soap.	Rations of salt.	Gallons of molasses.										
1	5	1	1	Oct. 18	40			10	40	40	40			40	40		<p>A MONTHLY STATEMENT OF THE HOSPITAL FUND.</p> <p>DR. To balance due hospital last month, \$0 00 1532 rations, being whole amount due this month, at 91 cents per ration, 145 54</p> <p>ISSUED.</p> <p>CR. By the following provisions at contract prices:</p> 283½ pounds of pork, at 6 cents per pound, \$17 01 690 pounds of fresh beef, at 4 cents per pound, 27 60 1613½ pounds of flour, at 2 cents per pound, 32 24 10 pounds of hard bread, at 3½ cents per pound, 35 70 pounds of rice, at 6 cents per pound, 4 20 56 pounds of coffee, at 9 cents per pound, 5 04 133½ pounds of sugar, at 8 cents per pound, 15 51 17½ quarts of vinegar, at 3 cents per quart, 51 15.5-16 pounds of candles, at 12 cents per pound, 1 83½ 61½ pounds of soap, at 6 cents per pound, 3 67½ 16½ quarts of salt, at 3 cents per quart, 50½ 12 gallons of molasses, at 28 cents per gallon, 3 36 112 18½ <p>PURCHASED.</p> 2 pairs of chickens, at 87½ cents per pair, \$1 75 4 quarts of milk, at 7 cents per quart, 28 3 dozen oranges, at 25 cents per dozen, 75 2 76 Total expended, 114 96½ Balance due this month, 30 57½											
2	7	2	2	" "	108			"	108	108	108			108	108													
3	8	3	3	" "	160			"	368	368	368			368	368													
4	4	4	4	" "	168	168		"	184	184	184			184	184													
5	4	4	4	" "	84	84		"	184	184	184			184	184													
6	2	2	2	" "	130	130		"	402	402	402			402	402													
7	2	2	2	" "	300	300		"	732	732	732			732	732													
8	2	2	2	" "	130	130		"	84	84	84			84	84													
9	30	30	30	" "	732	732		"	84	84	84			84	84													
10	131	131	131		1531	1531								1531	1531													
Total rations due hospital,						1531																						
Total quantity issued,							378	552	1433	10	700	931	1616	448	1532	1532	848	12										
Quantity in bulk,							1	83	8	630	8	44	2	10	70	56	193	14	4	1	7	15	5	61	4	16	7	12

I certify, on honor, that I have carefully compared the above "abstract" with the original returns now in my possession, and find that they amount to three hundred and seventy-eight rations of pork, five hundred and fifty-two rations of fresh beef, fourteen hundred and thirty-three rations of flour, ten rations of hard bread, seven hundred rations of rice, nine hundred and thirty-four rations of coffee, sixteen hundred and sixteen rations of sugar, four hundred and forty-eight rations of vinegar, fifteen hundred and thirty-two rations of candles, fifteen hundred and thirty-two rations of soap, eight hundred and forty-eight rations of salt, and twelve gallons of molasses; and that the purchases, amounting to two dollars and seventy-eight cents, were required by me for, and issued to, the sick; and that the rations drawn in kind were actually required for consumption in the hospital.

Compared with returns of men in hospital, and found correct. (DUPLICATES.) J. C. J., Assistant Surgeon C. S. Army.
 _____, Commanding.

1875

1876

1877

1878

1879

1880

1881

1882

1883

1884

1885

1886

1887

1888

1889

SUBSISTENCE REGULATIONS.

FORM 4.

Abstract of extra issues to the troops of _____, during the month of _____, by _____, A. C. S.

Date.	Number of return.	Number of rations.	No. of pounds of candles.	Gallons of pickled onions.	Bushels of dried apples.	REMARKS.
						Guard at _____.
						Sick of _____.
						Anti-scorbutics.

I certify that the anti-scorbutics were necessary to the health of the troops, rendered so by the following circumstances :

_____, Surgeon.

I certify that I have carefully compared the above abstract with the original returns now in my possession, and find that they amount to _____ rations of _____ and _____ pounds of candles, and

_____, Commanding.

FORM 5.

Abstract of Provisions sold to officers at _____, during the month of _____, by _____, A. C. S.

ARTICLES AND QUANTITIES SOLD.	AMOUNT.	
	Dollars.	Cents.
_____ pounds of pork,	_____	_____
_____ pounds of fresh beef,	_____	_____
_____ barrels of flour,	_____	_____
_____ bushels of beans,	_____	_____
_____ pounds of soap,	_____	_____
_____ pounds of candles,	_____	_____
_____ bushels of salt,	_____	_____
_____ gallons of vinegar,	_____	_____
_____ pounds of sugar,	_____	_____
_____ pounds of coffee,	_____	_____
Total,	_____	_____

I certify that the above is a correct statement of all sales of subsistence stores made to officers at this post during the month of _____, 186 . _____, A. C. S.

I certify that I have compared the above abstract with the officers' certified list of purchases for their own use and the use of their families, and find the abstract correct. _____, Commanding.

FORM 6.

Monthly Summary Statement of Funds received and disbursed at _____, in _____, 186 .

To amount disbursed this month,		
By balance, as per last statement,		
By cash received from the treasury of Confederate States this month,		
By cash from agents, sales, &c.		
To balance due the Confederate States,		

I certify that the above is a true statement of all moneys received and expended by me on account of subsistence during the month, and the balance is in

_____, Assistant Commissary of Subsistence.

SUBSISTENCE REGULATIONS.

FORM 7.

Dr. *The Confederate States, on account of Army Subsistence, in the quarter ending the day of*
 186 , *in account with Lieut. , Regiment, Assistant Commissary of Subsistence at* . Cr.

Date.	Dolls.	Cents.	Date.	Dolls.	Cents.
	667	18		156	79
To amount disbursed, per abstract of purchases,			By balance, as per last statement,		
To amount disbursed, per abstract of contingencies,	300	70	By cash received from treasury of Confederate States,	1200	00
To amount turned over to Lieutenant John Forbes, as per receipt,	550	00	By cash from sales to officers,	550	10
To balance due the Confederate States,	449	00	By cash from other sales, &c.	60	00
	1966	88		1966	88

I certify that the above account current exhibits an accurate and true statement of all moneys received and expended by me on account of the subsistence of the army, not heretofore accounted for; and that the balance of dollars and cents is due from , and is deposited in in funds.

A. B., Assistant Commissary of Subsistence.

SUBSISTENCE REGULATIONS.

FORM 8.

Abstract of Purchases made on account of Subsistence of the Army, by _____, at _____, in _____, the quarter ending _____.

Date.	Number.	FROM WHOM PURCHASED.	Fresh beef.		Pork.		Flour.		Beans.		Rice.		Coffee.		Sugar.		Vinegar.		Candles.		Soap.		Bushels. Salt.		Pairs of Chickens.		Pounds. Hay.		Bushels. Corn.		Amount.		
			Pounds.	Barrels.	Barrels.	Bushels.	Pounds.	Pounds.	Pounds.	Gallons.	Pounds.	Pounds.	Pounds.	Bushels.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Bushels.	Dollars.	Cents.											
		Total amount,																															

I certify that the purchases were made agreeably to the above abstract, and that the sums were actually paid as charged; and also that I was wholly uninterested in the purchases, and that the articles were purchased at the lowest market price.

A. B., Lieut. Regt., and A. C. S.

FORM 9.

Abstract of Disbursements, on account of Contingencies, by Lieut. _____, Assistant Commissary of Subsistence, in the _____ day of _____ 186 .

Date.	No. of voucher.	To whom paid.	On what account.	Remarks.	Amount.
			Commutation of rations. Weights and measures. Clerk, Stationery. Per diem to extra-duty men.	By authority, October 16.	

_____, Lieut,

Reg't,

Assistant Commissary of Subsistence.

FORM 10.

Consolidated Abstract of Provisions sold to officers at _____, in the quarter ending _____, A. C. S. by _____,

SUBSISTENCE REGULATIONS.

MONTH.	Total Amount.		REMARKS.
Fresh beef, pounds of.			Pounds of fresh beef, at
Bacon, pounds of.			Pounds of bacon, at
Pork, pounds of.			Pounds of pork, at
Salt beef, pounds of.			Pounds of salt beef, at
Flour, pounds of.			Pounds of flour, at
Coffee, pounds of.			Pounds of coffee, at
Sugar, pounds of.			Pounds of sugar, at
Hard bread, pounds of.			Pounds of hard bread, at
Rice, pounds of.			Pounds of rice, at
Candles, pounds of.			Pounds of candles, at
Soap, pounds of.			Pounds of soap, at
Salt, quarts of.			
Vinegar, gallons of.			
Total,			
Price,			

I certify that the above is correct. _____, Commissary.

SUBSISTENCE REGULATIONS.

FORM 11.

Estimate of Funds required for purchasing Fresh Beef, and for contingencies for the troops stationed at _____, for the quarter ending _____, 186 .

TROOPS.	Strength.	Number of weeks.	Number of rations per week.	Number or pounds per week.	Total number of pounds required.	Price per pound.		Total amount.		Stationery.	Hospital.	Total amount required.		REMARKS.
						Cts.	Dols.	Cts.	Dols.			Cts.	Dols.	
Company of _____,														
Hospital contingencies,														
Amount,														

Deduct the probable amount that will remain on hand, quarter ending _____

Total amount required to meet the expenditures in the quarter ending _____

_____, Commissary.

SUBSISTENCE REGULATIONS.

FORM 12.

Return of Commissary Property, received, issued and remaining on hand, at _____, during the quarter ending the _____ day of _____, 186____, by _____, A. C. S.

FROM WHOM RECEIVED.	STATIONERY.		OFFICE FURNITURE.		SCALES, WEIGHTS, ETC.		TOOLS.	
	Date.	No. of voucher.						
On hand, per last return,								
Capt. Clark,								
Total to be accounted for,								
Lieut. Smith,								
Expended,								
Total issued and expended,								
Remaining on hand,								

I certify that the above return is correct, and that the articles specified were actually and necessarily expended in the public service.

_____, Commissary.

SUBSISTENCE REGULATIONS.

FORM 13.

Provision Return for Captain _____, Company _____, Regiment of _____, for _____ days, commencing _____, and ending _____.

POST OR STATION.	Number of men.	Number of women.	Total.	Number of days.	Number of rations.	RATIONS OF											REMARKS.								
						Fresh beef.	Pork.	Flour.	Beans.	Rice.	Coffee.	Sugar.	Vinegar.	Candles.	Soap.	Salt.									

_____, Commanding Company.

The A. C. S. will issue agreeably to the above return.

_____, Commanding Post.

FORM 14.

Consolidated Provision Return for commencing _____, for _____ days, Regiment of _____, and ending _____

POST OR STATION.	Number of men.	Number of women.	Total.	Number of days.	Number of rations.	RATIONS OF										REMARKS.			
						Fresh beef.	Pork.	Flour.	Beans.	Rice.	Coffee.	Sugar.	Vinegar.	Candles.	Soap.		Salt.		
																			See the remark.

The A. C. S. will issue on the above return.

_____, Commanding Officer. _____, Commanding Regiment.

FORM 15.

Form of Commissary's Receipt to Contractors.

COUNTY OF _____, }
 State of _____, }

Personally appeared before me,
 request of the parties concerned, he inspected the quantity of provisions below enumerated, delivered as supplies for the troops at
 Fort _____, on the contract of _____, for the year _____, and found them to be of the quantity and quality

_____, inspector for said county, and made oath that, at the

undermentioned:

_____ barrels of corn-fed pork, excluding the parts directed in the contract, and in quality as therein designated.
 _____ barrels of superfine flour.
 _____ bushels of good sound beans.
 _____ gallons of good cider or wine vinegar.
 _____ pounds of good hard soap.
 _____ pounds of tallow candles with cotton wicks.
 _____ bushels of clean dry salt.

S. T., Inspector.

Sworn and subscribed before me }
 this _____ day of _____ }

A. B., Justice of the Peace.

Received, Fort _____, 10th August 1861, the provisions above enumerated.

C. D., Lieut. and A. C. S.

FORM 16.

DR. THE CONFEDERATE STATES, To _____, Special Contractor.
 To _____, Special Contractor.

For rations issued to recruits under the command of _____, at _____, from _____			
to _____, as per accompanying abstract:			
Complete rations, at _____ cents,			\$
— lbs. extra soap, at _____ cents,
— lbs. extra candles, at _____ cents,

		Due contractor,	\$

Received from the Confederate States [or Lieut. B. recruiting officer] _____ dollars and _____ cents, in full of the above account. _____, Special Contractor.

FORM 17.

Abstract of Rations issued to recruits stationed at _____, under command of _____, from _____ to _____, by _____, special contract.

Date.	No. of return.	No. of men.	No. of women.	Commencing.	Ending.	No. of days drawn for.	No. of complete rations.	REMARKS.
Total number of complete rations,								

I certify that I have carefully compared the above abstract with the original returns now in my possession, and they amount to _____ complete rations.
 _____, Recruiting Officer.

FORM 18.

THE CONFEDERATE STATES,

To Sergeant JAMES H. McMULLEN,

DR.

Date.		
1861. June 30,	For commutation of rations while on detached service, returning to his branch rendezvous en route from to , from the 8th to the 12th June 1861—five days, at 75 cents per day,	\$ 3 75

I certify that the above account is correct; that the commutation was made by my order, and was necessary for the public service, it being impracticable to take rations in kind.

Received at , 30th June 1861, from , three dollars and seventy-five cents, in full of the above.

_____, Recruiting Officer.

JAMES H. McMULLEN.

SUBSISTENCE REGULATIONS.

THE CONFEDERATE STATES,

To A. B., DR.

DATE.	(The place and time of purchase.)	Dolls.		Cts.
	For 100 barrels flour, at	\$ 6 00		00
	For 500 pounds bacon, at		10	00
		\$ 650		00

I certify that the above account is correct and just, and that the articles were (or will be) accounted for on my returns for the month of 1861, and that the purchases were made by order of (state by whom)

(Signed) C. D. (rank), *Commissary of Subsistence*,
(DUPLICATES.)

Received at _____ dollars, on the _____ of 1861, of _____, Commissary of Subsistence C. S. A.,
cents, in full of the above account. (Signed) "A. B."

NOTE.—When the officer making the purchases does not pay the account, he will add that statement to the certificate and state the cause of non-payment.

1. Richmond

Richmond Va

Aug 9 1853

Richmond Va

Aug 9 1853

FORM 20.

Report of Persons and Articles employed and hired at

, during the month of

, 186 . by Capt. A B. A. C. S., C. S. A.

Running numbers.	Number of each class.	Names of persons and articles hired.	Designation and occupation.	Service during the month.			Rate of hire or compensation.			Date of contract, agreement or entry into service.	By whom owned.	Amt of pay or rent in the month.		Remarks, showing by whom the buildings were occupied and for what purpose, and how the men were employed during the month. (Transfers and discharges noticed under this head.)	Time and amount due and remaining unpaid.				
				From	To	Days	AMOUNT.					Dols.	Cts.		From 1860.	To 1861.	AMOUNT.		
							Lots.	Cts.	Day or month.								Dols.	Cts.	
1	1	House, 3 rooms,	Quarters,	1	31	31	40	00	Month,	July 1, 1861,	A. Brewer,	40	00	Major 3d Infantry,	Dec. 1,	Jan. 31,	80	00	
2	2	House, 4 rooms,	Store-house,	3	31	29	31	00	Month,	Dec. 3, 1860,	B. Gott,	29	00	Subsistence store and office,	Dec. 3,	Jan. 31,	60	00	
3	3	House, 2 rooms,	Guard,	1	31	31	10	00	Month,	Dec. 3, 1860,	C. Robinson,	10	00	Guard for subsistence stores,					
1	1	Charles James,	Clerk,	1	31	31	83	33	Month,	May 3, 1861,	-	83	33	Office of A. C. S., C. S. A.					
2	1	John Johns,	Store-keeper,	7	10	4	50	00	Month,	June 4, 1861,	-	6	66	By order Commissary General,					
3	1	Slave Tom,	Messenger,	7	12	6	20	00	Month,	Jan. 1, 1861,	N. O. Anderson,	4	00	" " "					
4	1	Peter Jones,	Laborer,	22	31	7	30	00	Month,	Dec. 3, 1860,	-	7	00	" " "					
5	1	Michael Murphy,	Laborer,	1	31	31	30	00	Month,	Jan. 7, 1861,	-	30	00	" " "					
Amount of rent and hire during the month,												209	99	Total amount due and unpaid,				140	00

I certify, on honor, that the above is a true report of all the persons and articles employed and hired by me during the month of

, 186 , and that the observations under the head of remarks, and the statements of amounts due and remaining unpaid, are correct.

Examined:

C D, Commanding.

(DUPLICATES.)

A B, Capt. and A. C. S.

NOTE.—Houses must not be hired, except in cases where they cannot be furnished by the Quartermaster's Department. (This report to be rendered monthly.)

SUBSISTENCE REGULATIONS.

FORM 21.

We, the undersigned, do hereby acknowledge to have received of Capt. A. B. the sums set opposite our names respectively, it being in full for services for the time stated.

Date.	Names.	Occupation.	Time.	Rate of hire.		Amount.		Signatures.	Witness.
				Dolls.	Cts.	Dolls.	Cts.		
Aug. 31.	N. O. Anderson. John James Tom (slave) Jim (slave.)	Clerk. Store-keeper. Messenger. Laborer.	1 mo. 1 mo. 1 mo. 15 days.	83 50 20 1	33 00 00 00	83 50 20 15	33 00 00 00	N. O. Anderson. John James. A. S. Brewer (owner.) John Smith (owner.)	N. O. Anderson, Clerk.

I certify that the above Roll is correct and just, and that the services were actually rendered as stated, and were necessary for the public service.

APPROVED: _____, Commanding. (DUPLICATES.) _____, Commissary.

NOTE.—This is a voucher of abstract of Disbursements (Form 9).

FORM 22.

Invoice of Subsistence Stores (Provisions) delivered by , *to* , *at* , *on the* *day of* 186 .

Number and quantity.	Articles.	Cost.	Condition when transferred.	REMARKS.
500 barrels,	Pork, - - -	\$ 30 per barrel,	Good, - - -	Well coopered.
200 "	Flour, - - -	6 " " "	" " " "	Superfine (well coopered).
390 lbs. 10 oz.	Bacon, - - -	12 cents per lb.	" " " "	Loose, or in boxes or casks.

I certify that I have this day transferred to _____, Commissary of Subsistence C. S. Army, the articles specified in the foregoing list.

(DUPLICATES.)

(Signed)

A-B, (rank),
Commissary of Subsistence.

NOTE.—Duplicates to be given. When no invoices are received, the receiving officer will substitute for this form of voucher a list of the stores received, certified to by himself. When the person sending the article without invoice, is known, it will be entered in his name.

FORM 23.

Invoice of Commissary Property (Stationery, Measures, Scales, Weights, &c. &c.) delivered by
 to , at , on this day of 186 .

Number and quantity.*	Articles.	Cost.	Condition when transferred.	REMARKS.
6 reams	Letter paper,	\$ 2 per ream.	New, -	
2 "	Cap paper,	\$ 1.50 per ream,	New, -	
5 sets	Dry measures,	\$ 3 per set,	Half worn,	
3 "	Liquid measures,	\$ 2 "	Worn out,	
12 (twelve)	Panetts,	12 cents each,	New, -	
4 (four)	Molasses gates,	25 " "	New, -	
6 (six)	Butcher knives,	37 " "	New, -	

I certify that I have this day transferred to , Commissary of Subsistence C. S. Army, the articles specified in the foregoing list.

(Signed) A B,
 (rank), Commissary of Subsistence.

(DUPLICATES.)

NOTE.—Same as an invoice of stores.

FORM 24.

Received at _____, the _____ day of _____ 186____, of _____, Commissary of Subsistence, the following articles of Subsistence Stores (Provisions).

Number or quantity.	Articles.	Condition.	REMARKS.
100 barrels,	Pork,	In good order,	
300 "	Flour,	"	
1,000 pounds,	Bacon,	"	

(DUPLICATE.)

(Signed)

A. B.,
(rank), Commissary of Subsistence.

NOTE.—To be given in duplicate.

SUBSISTENCE REGULATIONS.

FORM 25.

Descriptive List of Persons and Articles employed and hired in the Commissary's Department, and transferred by , at , to , Assistant Commissary G. S. A., at , on the day of 186 .

No. of each class.	Articles and names of persons.	Designation and occupation.	Period for which pay is due.						Rate of hire or compensation.		Amount due.		Date of contract, agreement, or entry into service.	By whom owned and where.	Remarks.	
			From—	To—	Month.	Days.	Dolls.	Cents.	Month or day.	Dolls.	Cents.					
Total amount due,																

I certify that the above is a true list of persons and articles transferred by me to , at , on the day of 186 , and that the periods of service, rates of hire or compensation and amounts due are correctly stated. _____, Commissary.

NOTE.—To be given in duplicate, by the officer transferring the charge of a depot or station.

FORM 26.

ARTICLES OF AGREEMENT made and entered into this day
of , Anno Domini one thousand eight hundred and sixty-
between , an officer in the Confederate Army, of the one
part, and , of the county of , and State
of , of the other part:

This agreement witnesseth, That the said , for and on
behalf of the Confederate States of America, and the said , heirs,
executors and administrators, have covenanted and agreed, and by these
presents do mutually covenant and agree, to and with each other, as
follows, viz:

First. That the said , heirs, executors and administrators
shall supply, or cause to be supplied and issued, at ,
all the rations, to consist of the articles herein after specified, that
shall be required for the use of the Confederate States recruits sta-
tioned at the place aforesaid, commencing on the day
of one thousand eight hundred and sixty- , and
ending on the day of , eighteen hundred and ,
or such earlier day as the Commissary-General may direct, at the price
of cents mills for each complete ration.

Second. That the ration to be furnished by virtue of this contract shall
consist of the following articles, viz: One and a quarter pounds of fresh
beef, or three-quarters of a pound of salted pork, eighteen ounces of
bread or flour, and at the rate of eight quarts of beans or ten pounds of
rice, six pounds of coffee, twelve pounds of sugar, four quarts of vinegar,
one and a half pounds of tallow, or one pound of sperm candles, four
pounds of soap, and two quarts of salt, to every hundred rations, or the
contractor shall furnish the men with good and wholesome board and
lodgings, at the option of the recruiting officer; and the recruiting party
shall have the privilege of hanging out a flag from the place of ren-
dezvous.

Third. That fresh beef shall be issued at least twice in each week, if
required by the commanding officer.

Fourth. It is clearly understood that the provisions stipulated to be
furnished and delivered under this contract shall be of the first quality.

Fifth. Should any difficulty arise respecting the quality of the pro-
visions stipulated to be delivered under this contract, then the command-

ing officer is to appoint a disinterested person, to meet one of the same description to be appointed by the contractor. These two, thus appointed, will have power to decide on the quality of the provisions; but should they disagree, then a third person is to be chosen by the two already appointed, the whole to act under oath, and the opinion of the majority to be final in the case.

Witness,

FORM 27.

ARTICLES OF AGREEMENT made this day of , eighteen hundred and sixty- , between , Assistant Commissary of Subsistence in the service of the Confederate States of America, of the one part, and , of , in the State of , of the other part :

This agreement witnesseth, That the said , for and on behalf of the Confederate States of America, and the said , for himself, his heirs, executors and administrators, have mutually agreed, and by these presents do mutually covenant and agree, to and with each other, in manner following, viz :

First. That the said shall deliver at *fresh beef*, of a good and wholesome quality, in quarters, with an equal proportion of each (necks and shanks to be excluded), in such quantities as may be from time to time required for the troops, not exceeding thrice in each week, on such days as shall be designated by the Assistant Commissary of Subsistence.

This contract to be in force for months, or such less time as the Commissary-General may direct, commencing on the day of , eighteen hundred and sixty-

Second. The said shall receive cents and mills per pound for every pound of *fresh beef* delivered and accepted under this contract.

Third. Payment shall be made monthly for the amount of *fresh beef* furnished under this contract; but in the event of the Assistant Commissary of Subsistence being without funds, then payment to be made as soon after as funds may be received for that purpose.

Fourth. That whenever and as often as the *beef* specified to be issued by this contract shall, in the opinion of the commanding officer, be unfit for issue, or of a quality inferior to that required by the contract, a survey

shall be held thereon by two officers, to be designated by the commanding officer; and in case of disagreement, a third person shall be chosen by those two officers; the three thus appointed and chosen shall have power to reject such parts or the whole of the *fresh beef* as to them appear unfit for issue, or of a quality inferior to that contracted for.

Fifth. That in case of failure or deficiency in the quality or quantity of the *fresh beef* stipulated to be delivered, then the Assistant Commissary of Subsistence shall have power to supply the deficiency by purchase; and the said _____ will be charged with the difference of cost.

In witness whereof, the undersigned have hereunto placed their hands and seals, the day and date above written.

Witness,

FORM 28.

KNOW ALL MEN BY THESE PRESENTS, That we, _____ and _____, are held and firmly bound to the Confederate States of America, in the sum of _____ dollars, lawful money of the Confederate States; for which payment well and truly to be made, we bind ourselves, and each of us, our and each of our heirs, executors and administrators, for and in the whole, jointly and severally, firmly by these presents.

Sealed with our seals—dated the _____ day of _____, in the year of our Lord eighteen hundred and sixty-_____.

The nature of this obligation is such, That if the above bounden _____, heirs, executors and administrators, or any of them, shall and do in all things well and truly observe, perform, fulfill, accomplish and keep, all and singular, the covenants, conditions and agreements whatsoever, which, on the part of the said _____, heirs, executors or administrators, are or ought to be observed, performed, fulfilled, accomplished and kept, comprised or mentioned in certain articles of agreement or contract, bearing date _____, one thousand eight hundred and sixty-_____, between _____ and the said _____, concerning the supply and delivery of *fresh beef* to the troops at _____, or rations to recruits at _____, according to the true intent and meaning of the said articles of agreement or contract, then the above obligation to be void; otherwise to remain in full force and virtue.

Witnesses,

ANNUAL REPORT 1903

Name of Person	Age	Sex	Color	Religion	Education	Occupation	Marital Status	Children	Income	Assets	Liabilities	Net Worth
John Doe	35	M	W	Episcopal	High School	Teacher	Married	2	\$1,200	\$5,000	\$2,000	\$3,000
Jane Smith	28	F	W	Methodist	Elementary	Homemaker	Married	1	\$800	\$3,000	\$1,000	\$2,000
Robert Brown	42	M	W	Baptist	College	Engineer	Married	3	\$2,500	\$10,000	\$4,000	\$6,000
Elizabeth White	55	F	W	Presbyterian	High School	Shopkeeper	Widowed	0	\$1,500	\$4,000	\$1,500	\$2,500
Thomas Green	30	M	W	Methodist	Elementary	Farmer	Married	2	\$1,000	\$2,000	\$800	\$1,200
Mary Black	40	F	W	Episcopal	High School	Teacher	Married	1	\$1,200	\$3,500	\$1,200	\$2,300
William Gray	50	M	W	Baptist	College	Lawyer	Married	2	\$3,000	\$15,000	\$5,000	\$10,000
Anna Hill	38	F	W	Methodist	Elementary	Homemaker	Married	3	\$900	\$2,500	\$900	\$1,600
Charles King	45	M	W	Presbyterian	High School	Engineer	Married	2	\$2,000	\$8,000	\$3,000	\$5,000
Elizabeth Lee	60	F	W	Episcopal	High School	Shopkeeper	Widowed	0	\$1,800	\$5,000	\$2,000	\$3,000
James Walker	32	M	W	Methodist	Elementary	Farmer	Married	1	\$1,100	\$2,200	\$900	\$1,300
Frances Young	48	F	W	Baptist	High School	Teacher	Married	2	\$1,300	\$4,000	\$1,300	\$2,700
George Hall	58	M	W	Presbyterian	College	Lawyer	Married	3	\$3,500	\$18,000	\$6,000	\$12,000
Harriet Adams	35	F	W	Methodist	Elementary	Homemaker	Married	2	\$1,000	\$2,800	\$1,000	\$1,800
Henry Baker	43	M	W	Episcopal	High School	Engineer	Married	1	\$2,200	\$9,000	\$3,500	\$5,500
Isabella Clark	52	F	W	Baptist	High School	Shopkeeper	Widowed	0	\$1,600	\$4,500	\$1,600	\$2,900
Joseph Evans	37	M	W	Methodist	Elementary	Farmer	Married	2	\$1,200	\$2,500	\$1,000	\$1,500
Katherine Foster	47	F	W	Presbyterian	High School	Teacher	Married	1	\$1,400	\$4,200	\$1,400	\$2,800
Lawrence Gibson	53	M	W	Episcopal	College	Lawyer	Married	2	\$3,200	\$16,000	\$5,500	\$10,500
Margaret Hill	33	F	W	Methodist	Elementary	Homemaker	Married	3	\$1,100	\$3,000	\$1,100	\$1,900
Nathan Jackson	44	M	W	Baptist	High School	Engineer	Married	1	\$2,100	\$8,500	\$3,200	\$5,300
Olivia King	54	F	W	Presbyterian	High School	Shopkeeper	Widowed	0	\$1,700	\$4,800	\$1,700	\$3,100
Philip Lee	31	M	W	Methodist	Elementary	Farmer	Married	1	\$1,000	\$2,300	\$900	\$1,400
Rebecca Miller	41	F	W	Episcopal	High School	Teacher	Married	2	\$1,300	\$3,800	\$1,300	\$2,500
Samuel Nelson	51	M	W	Baptist	College	Lawyer	Married	3	\$3,000	\$14,000	\$5,000	\$9,000
Teresa Oliver	36	F	W	Methodist	Elementary	Homemaker	Married	2	\$1,100	\$2,900	\$1,100	\$1,800
Victor Parker	46	M	W	Presbyterian	High School	Engineer	Married	1	\$2,300	\$9,500	\$3,800	\$5,700
Wendell Quinn	56	M	W	Episcopal	College	Lawyer	Married	2	\$3,300	\$17,000	\$6,000	\$11,000
Xenia Reed	34	F	W	Methodist	Elementary	Homemaker	Married	3	\$1,200	\$3,100	\$1,200	\$1,900
Yves Scott	44	M	W	Baptist	High School	Engineer	Married	1	\$2,400	\$10,000	\$4,000	\$6,000
Zoe Taylor	54	F	W	Presbyterian	High School	Shopkeeper	Widowed	0	\$1,800	\$5,200	\$1,800	\$3,400

Table showing the Weight and Bulk of Rations.

NUMBER OF RATIONS.		Tare in pounds.	Net weight in pounds.	Gross weight in pounds.	Bulk in barrels.	KIND OF RATION.
1000	.	653.9301	2391.25	3047.1801	11.8224	Pork, flour, beans and small rations.
1	.	.6539	2.3912	3.0471	.01182	Do. do. do.
1000	.	402.9968	2016.25	2419.2468	16.2656	Bread (12 oz.), bacon and do.
1	.	.4029	2.0162	2.4192	.01626	Do. do. do.
1000	.	460.2257	2266.25	2726.4757	19.2827	Bread (16 oz.), do. do.
1	.	.4602	2.2662	2.7264	.01928	Do. do. do.
One thousand rations of						
{	Pork,	408.75	750.	1218.75	3.75	
	Bacon,	153.1861	750.	903.1861	4.9019	
	Flour,	109.0561	1125.	1234.0561	5.7397	
	Pilot bread,	171.6867	750.	921.6867	9.031	3 lb. to one ration.
	Do.	228.9156	1000.	1228.9156	12.048	1 lb. to one ration.
	Beans,	22.3187	155.	177.3187	0.7142	
	Rice,	14.5	100.	114.5	0.4629	
	Coffee,	10.901	60.	70.901	0.3488	
	Sugar,	15.635	120.	135.625	0.5	
	Vinegar,	15.	92.5	107.5	0.333	
	Candles,	2.5	15.	17.5	0.0925	Tallow candles.
	Soap,	6.8965	40.	46.8965	0.1877	
	Salt,	4.8828	33.75	38.628	0.1562	

By A. B. E.

RATION TABLE

*Of Desiccated Potatoes, and Desiccated and Mixed Vegetables,
from 1 to 100,000.*

DESICCATED POTATOES.					DESICCATED AND MIXED VEGETABLES.				
No.		Lbs.	Oz.	$\frac{1}{100}$	No.		Lbs.	Oz.	$\frac{1}{100}$
1			1	41	1				88
2			2	82	2			1	76
3			4	23	3			2	64
4			5	64	4			3	52
5			7	05	5			4	40
6			8	46	6			5	28
7			9	87	7			6	16
8			11	28	8			7	04
9			12	69	9			7	92
10			14	10	10			8	80
20		1	12	20	20		1	1	60
30		2	10	30	30		1	10	40
40		3	8	40	40		2	3	21
50		4	6	50	50		2	14	00
60		5	4	60	60		3	4	80
70		6	2	70	70		3	13	60
80		7	0	80	80		4	6	40
90		7	14	90	90		4	15	20
100		8	13	00	100		5	8	00
1000		88	2	00	1000		55	00	00
10000		881	4	00	10000		550	00	00
100000		8812	8	00	100000		5500	00	00

MISCELLANEOUS ITEMS.

A box, 24 by 16 inches square, and 22 inches deep, will contain one barrel, or 10,752 cubic inches.

A box, 16 by 16.8 inches square, and 8 inches deep, will contain one bushel, or 2150.4 cubic inches.

A box, 8 by 8.4 inches square, and 8 inches deep, will contain one peck, or 537.6 cubic inches.

A box, 7 by 4 inches square, and 4.8 inches deep, will contain a half gallon, or 131.4 cubic inches.

A box, 4 by 4 inches square, and 4.2 inches deep, will contain one quart, or 67.2 cubic inches.

One bushel of corn weighs	-	-	-	56 pounds.
" " wheat	"	"	"	60 "
" " rye	"	"	"	56 "
" " buckwheat weighs	-	-	-	52 "
" " barley	"	"	"	48 "
" " oats	"	"	"	40 "
" " beans	"	"	"	60 "
" " potatoes	"	"	"	60 "
" " onions	"	"	"	57 "
" " dried peaches	"	"	"	33 "
" " dried apples	"	"	"	22 "
" " salt	"	"	"	50 "
Ten gallons pickled onions	"	-	-	83 "
" " sour-kROUT	"	-	-	81 "

CIRCULAR.

1st. Duplicate originals of all contracts on account of subsistence will be sent to this office *through* the principal Commissary of Subsistence of the Military Department in which the contract is made.

The *place of residence* of each surety to the bond must be named therein with particularity.

Where the form is prescribed it will be followed; in all cases contracts must be drawn up and executed to meet the requirements of the law.

Every contract, whether for services or for the furnishing of supplies, which contemplates a partial performance, from time to time, continuing until the whole duty is performed, or the whole delivery of the enumerated articles is effected, must provide in express terms for its earlier termination, if the Commissary-General shall so direct.

Regimental and Brigade Commissaries are not allowed to hire citizens as clerks, except when they have charge of permanent depots. Extra-duty men can be employed for this service, whose pay will be twenty-five cents per day in addition to their regular pay.

ARTICLE XXXIX.

882. When it is necessary to employ the army at work on fortifications, in surveys, in cutting roads, and other constant labor of not less than ten days, the non-commissioned officers and soldiers so employed are enrolled as extra-duty men, and are allowed twenty-five cents a day when employed as laborers and teamsters, and forty cents a day when employed as mechanics, at all stations east of the Rocky mountains, and thirty-five and fifty cents per day, respectively, at all stations west of those mountains.

884. Soldiers will not be employed as extra-duty men for any labor in camp or garrison which can properly be performed by fatigue parties.

885. No extra-duty men, except those required for the ordinary service of the Quartermaster, Commissary, and Medical Departments, and saddlers in mounted companies, will be employed without previous authority from department headquarters, except in case of necessity, which shall be promptly reported to the department commander.

ARTICLE XL.

PUBLIC PROPERTY, MONEY, AND ACCOUNTS.

890. All officers of the Pay, Commissary, and Quartermaster's Departments, and military store-keepers, shall, previous to their entering on the duties of their respective offices, give good and sufficient bonds to the Confederate States fully to account for all moneys and public property which they may receive, in such sums as the Secretary of War shall di-

rect; and the officers aforesaid shall renew their bonds every four years, and oftener if the Secretary of War shall so require, and whenever they receive a new commission or appointment.

891. The sureties to the bond shall be bound jointly and severally for the whole amount of the bond, and shall satisfy the Secretary of War that they are worth jointly double the amount of the bond, by the affidavit of each surety, stating that he is worth, over and above his debts and liabilities, the amount of the bond or such other sum as he may specify, and each surety shall state his place of residence.

895. No disbursing officer shall accept, or receive, or transmit to the Treasury, to be allowed in his favor, any receipt or voucher from a creditor of the Confederate States without having paid to such creditor, in such funds as he received for disbursement, or such other funds as he is authorized by the preceding article to take in exchange, the full amount specified in such receipt or voucher; and every such act shall be deemed to be a conversion to his own use of the amount specified in such receipt or voucher. And no officer in the military service charged with the safe-keeping, transfer, or disbursement of public money, shall convert to his own use, or invest in any kind of merchandize or property, or loan with or without interest, or deposit in any bank, or exchange for other funds, except as allowed in the preceding article, any public money intrusted to him; and every such act shall be deemed to be a felony and an embezzlement of so much money as may be so taken, converted, invested, used, loaned, deposited, or exchanged.

896. Any officer who shall directly or indirectly sell or dispose of, for a premium, any Treasury note, draft, warrant, or other public security in his hands for disbursement, or sell or dispose of the proceeds or avails thereof without making returns of such premium and accounting therefor by charging it in his accounts to the credit of the Confederate States, will forthwith be dismissed by the President.

897. If any disbursing officer shall bet at cards or any game of hazard, his commanding officer shall suspend his functions, and require him to turn over all the public funds in his keeping, and shall immediately report the case to the proper bureau of the War Department.

898. All officers are forbid to give or take any receipt in blank for public money or property; but in all cases the voucher shall be made out in full, and the true date, place, and exact amount of money, in words, shall be written out in the receipt before it is signed.

899. When a signature is not written by the hand of the party, it must be witnessed.

901. No officer, disbursing or directing the disbursements of money for the military service, shall be concerned, directly or indirectly, in the purchase or sale, for commercial purposes, of any article intended for, making a part of, or appertaining to the department of the public service in which he is engaged, nor shall take or apply to his own use any gain or emolument for negotiating or transacting any public business other than what is or may be allowed by law.

902. No wagon-master or forage-master shall be interested or concerned, directly or indirectly, in any wagon or other means of transport employed by the Confederate States, nor in the purchase or sale of any property procured for or belonging to the Confederate States, except as the agent of the Confederate States.

903. No officer or agent in the military service shall purchase from any other person in the military service, or make any contract with any such person to furnish supplies or services, or make any purchase or contract in which such person shall be admitted to any share or part, or to any benefit to arise therefrom.

904. No person in the military service whose salary, pay or emoluments is or are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever, for the disbursement of public money, or any other service or duty whatsoever, unless the same shall be authorized by law, and explicitly set out in the appropriation.

905. All accounts of expenditure shall set out a sufficient explanation of the object, necessity, and propriety of the expenditure.

906. The facts on which an account depends must be stated and vouched by the certificate of an officer, or other sufficient evidence.

907. If any account paid on the certificate of an officer to the facts is afterwards disallowed for error of fact in the certificate, it shall pass to the credit of the disbursing officer, and be charged to the officer who gave the certificate.

908. An officer shall have credit for an expenditure of money or property made in obedience to the order of his commanding officer. If the expenditure is disallowed, it shall be charged to the officer who ordered it.

909. Disbursing officers, when they have the money, shall pay cash, and not open an account. Heads of bureaus shall take care, by timely remittances, to obviate the necessity of any purchase on credit.

910. When a disbursing officer is relieved, he shall certify the outstanding debts to his successor, and transmit an account of the same to

the head of the bureau, and turn over his public money and property appertaining to the service from which he is relieved to his successor, unless otherwise ordered.

911. The chief of each military bureau of the War Department shall, under the direction of the Secretary of War, regulate, as far as practicable, the employment of hired persons required for the administrative service of his department.

912. When practicable, persons hired in the military service shall be paid at the end of the calendar month and when discharged. Separate pay-rolls shall be made for each month.

913. When a hired person is discharged, and not paid, a certified statement of his account shall be given him.

914. Property, paid for or not, must be taken up on the return, and accounted for when received.

915. No officer has authority to insure public property or money.

916. Disbursing officers are not authorized to settle with heirs, executors, or administrators, except by instructions from the proper bureau of the War Department upon accounts duly audited and certified by the proper accounting officers of the Treasury.

917. Public horses, mules, oxen, tools, and implements shall be branded conspicuously C. S. before being used in service, and all other public property that it may be useful to mark; and all public property having the brand of the C. S. when sold or condemned, shall be branded with the letter C.

918. No public property shall be used, nor labor hired for the public be employed, for any private use whatsoever not authorized by the regulations of the service.

919. When public property becomes damaged, except by fair wear and tear, the officer accountable for the property shall report the case to the commanding officer, who shall appoint a board of survey of two or more officers to examine the property and ascertain the cause and amount of damage, and whether by any fault of any person in the military service, and report the facts and their opinion to him; which report, with his opinion thereon, he shall transmit to the chief of the department to which the property appertains, and give a copy to the officer accountable for the property and to the person chargeable for the damage.

920. If any article of public property be lost or damaged by neglect or fault of any officer or soldier, he shall pay the value of such article, or amount of damage, or cost of repairs, in either case, at such rates as a

board of survey, with the approval of the commanding officer, may assess, according to the place and circumstances of the loss or damage, and be proceeded against as the articles of war provide, if he demand a trial by court-martial or the circumstances require it.

921. Charges against a soldier shall be set against his pay on the muster-roll. Charges against an officer to be set against his pay shall be promptly reported to the Secretary of War.

922. If any article of public property be embezzled, or by neglect lost or damaged, by any person hired in the public service, the value or damage, in either case, at such rates as a board of survey, with the approval of the commanding officer, may assess, according to the place and circumstances of the loss or damage, shall be charged to him, and set against any pay or money due him.

923. Public property lost or destroyed in the military service must be accounted for by affidavit, or the certificate of a commissioned officer, or other satisfactory evidence.

924. Affidavits or depositions may be taken before any officer in the list, as follows: When recourse can not be had to any before-named on said list, which fact shall be certified by the officer offering the evidence: 1st. A civil magistrate competent to administer oaths; 2d. A judge advocate; 3d. The recorder of a garrison or regimental court-martial; 4th. The Adjutant of a regiment; 5th. A commissioned officer.

925. When military stores or other army supplies are unsuitable to the service, the officer in charge thereof shall report the case to the commanding officer, who shall refer the report, with his opinion thereon, to the bureau of the department to which the property appertains, for the order in the case of the Secretary of War. But if, from the nature or condition of the property or exigency of the service, it be necessary to act without the delay of such reference, in such case of necessity the commanding officer shall appoint a board of survey, composed of two or more competent officers, to examine the property and report to him, subject to his approval, what disposition the public interest requires to be made of it; which he shall cause to be made, and report the case to the proper bureau of the War Department, for the information of the Secretary of War. These cases of necessity arise when the property is of perishable nature, and can not be kept, or when the expense of keeping it is too great in proportion to its value, or when the troops, in movement, would be compelled to abandon it. Horses incurably unfit for any public service, may also constitute a case of necessity, but shall be put to death only in case of an incurable wound or contagious disorder.

926. When military stores or other army supplies are reported to the War Department as unsuitable to the service, a proper inspection or survey of them shall be made by an Inspector-General, or such suitable officer or officers as the Secretary of War may appoint for that purpose. Separate inventories of the stores, according to the disposition to be made of them, shall accompany the inspection report; as of articles to be repaired, to be broken up, to be sold, of no use or value, and to be dropped, &c., &c. The inspection report and inventories shall show the exact condition of the different articles.

927. Military stores and other army supplies found unsuitable to the public service, after inspection by an Inspector-General, or such special inspection as may have been directed in the case and ordered for sale, shall be sold for cash at auction, on due public notice, and in such market as the public interest may require. The officer making the sale will bid in and suspend the sale, when, in his opinion, better prices may be got. Expenses of the sale will be paid from its proceeds. The auctioneer's certified account of the sales in detail, and the vouchers for the expenses of the sale, will be reported to the chief of the department to which the property belonged. The net proceeds will be applied as the Secretary of War may direct.

928. No officer making returns of property shall drop from his return any public property as worn out or unserviceable until it has been condemned, after proper inspection, and ordered to be so dropped.

929. An officer issuing stores shall deliver or transmit to the receiving officer an exact list of them in duplicate invoices (Form 22), and the receiving officer shall return him duplicate receipts (Form 24).

930. When an officer to whom stores are forwarded has reason to suppose them miscarried, he shall promptly inform the issuing and forwarding officer, and the bureau of the department to which the property appertains.

931. When stores received do not correspond in amount or quality with the invoice, they will be examined by a board of survey, and their report communicated to the proper bureau, to the issuing and forwarding officer, and to the officer authorized to pay the transportation account. Damages recovered from the carrier or other party liable, will be refunded to the proper department.

932. On the death of any officer in charge of public property or money, the commanding officer shall appoint a board of survey to take an inventory of the same, which he shall forward to the proper bureau

of the War Department, and he shall designate an officer to take charge of the said property or money till orders in the case are received from the proper authority.

933. When an officer in charge of public property is removed from the care of it, the commanding officer shall designate an officer to receive it, or take charge of it himself, till a successor be regularly appointed. Where no officer can remain to receive it, the commanding officer will take suitable means to secure it, and report the facts to the proper authority.

934. Every officer having public money to account for, and failing to render his account thereof quarter-yearly, with the vouchers necessary to its correct and prompt settlement, within three months after the expiration of the quarter if resident in the Confederate States, and within six months if resident in a foreign country, will be promptly dismissed by the President, unless he shall explain the default to the satisfaction of the President.

935. Every officer intrusted with public money or property shall render all prescribed returns and accounts to the bureau of the department in which he is serving, where all such returns and accounts shall pass through a rigid administrative scrutiny before the money accounts are transmitted to the proper offices of the Treasury Department for settlement.

936. The head of the bureau shall cause his decision on each account to be endorsed on it. He shall bring to the notice of the Secretary of War all accounts and matters of account that require or merit it. When an account is suspended or disallowed, the bureau shall notify it to the officer, that he may have early opportunity to submit explanations or take an appeal to the Secretary of War.

937. When an account is suspended or disallowed in the proper office of the Treasury Department, or explanation or evidence required from the officer, it shall be promptly notified to him by the head of the military bureau. And all vouchers, evidence, or explanation returned by him to the Treasury Department shall pass through the bureau.

939. All purchases and contracts for supplies or services for the army, except personal services, when the public exigences do not require the immediate delivery of the article or performance of the service, shall be made by advertising a sufficient time previously for proposals respecting the same.

940. The officer advertising for proposals shall, when the intended contract or purchase is considerable, transmit forthwith a copy of the ad-

vertisement and report of the case to the proper bureau of the War Department.

941. Contracts will be made with the lowest responsible bidder, and purchases from the lowest bidder who produces the proper article. But when such lowest bids are unreasonable, they will be rejected, and bids again invited by public notice; and all bids and advertisements shall be sent to the bureau.

942. When sealed bids are required, the time of opening them shall be specified, and bidders have privilege to be present at the opening.

943. When immediate delivery or performance is required by the public exigency, the article or service required may be procured by open purchase or contract at the places, and in the mode in which such articles are usually bought and sold, or such services engaged, between individuals.

944. Contracts shall be made in quadruplicate; one to be kept by the officer, one by the contractor, and two to be sent to the military bureau, one of which for the office of the Second Comptroller of the Treasury.

945. The contractor shall give bond, with good and sufficient security, for the true and faithful performance of his contract, and each surety shall state his place of residence.

946. An express condition shall be inserted in contracts that no member of Congress shall be admitted to any share or part therein, or any benefit to arise therefrom.

947. No contract shall be made except under a law authorizing it, or an appropriation adequate to its fulfillment, except contracts by the Secretary of War for the subsistence or clothing of the army, or the Quartermaster's Department.

948. It is the duty of every commanding officer to enforce a rigid economy in the public expenses.

949. The commander of a geographical district or department shall require abstracts to be rendered to him, at least once in each quarter, by every officer under his orders who is charged with the care of public property or the disbursement of public money, showing all property received, issued and expended by the officer rendering the account, and the property remaining on hand, and all moneys received, paid or contracted to be paid by him, and the balances remaining in his hands; and where such officer is serving under any intermediate commander, as of the post, regiment, &c., the abstracts shall be revised by such commander; and both the accounting officer and the commanding officer shall accompany

the abstracts with full explanations of every circumstance that may be necessary to a complete understanding, by the commander of the department, of all the items on the abstracts. These abstracts, where the accounting officer is serving in more than one staff department, will be made separately for each.

950. The commander of the department shall promptly correct all irregularities and extravagances which he may discover. He shall also forward, as soon as practicable, the money abstracts to the bureau of the War Department to which the accounts appertain, with such remarks as may be necessary to explain his opinions and action thereon.

951. All estimates for supplies of property or money for the public service within a department shall be forwarded through the commander of the department, and carefully revised by him. And all such estimates shall go through the immediate commander, if such there be, of the officer rendering the estimate, as of the post or regiment, who shall be required by the department commander to revise the estimates for the service of his own command.

952. The administrative control exercised by department commanders shall, when troops are in the field, devolve on the commanders of divisions: or, when the command is less than a division, on the commander of the whole.

ART. 36. Any commissioned officer, storekeeper, or commissary, who shall be convicted at a general court martial of having sold, without a proper order for that purpose, embezzled, misapplied, or wilfully or through neglect, suffered any of the provisions, forage, arms, clothing, ammunition, or other military stores belonging to the Confederate States to be spoiled or damaged, shall, at his own expense, make good the loss or damage, and shall, moreover, forfeit all his pay, and be dismissed from the service.

ARTICLE XXXIV.

ORDERS AND CORRESPONDENCE.

437. In signing an official communication, the writer shall annex to his name his rank and corps. When he writes by order, he shall state by whose order. All communications requiring answers, must indicate the post office to which they should be sent.

438. All communications, except rolls and stated returns, and accounts, are to be passed through the intermediate commanders. The same rule governs in verbal applications. Communications from officers of the staff and administrative service, to their own chiefs, do not pass through the military commanders under whom they serve, except estimates for funds or supplies.

440. Rolls and returns will be accompanied by a letter of transmittal, enumerating them and referring to no other subject.

441. Generally, officers who forward communications, endorse on them their remarks or opinion, without other letters of transmittal.

442. Official letters should generally refer to one matter only. In regard to an enlisted man, the company and regiment must be stated.

443. Letters on letter paper will be folded in three folds, parallel with the writing.

444. All communications on public service are to be marked on the cover "*official business*;" and to receive attention, must conform to the requirements of paragraph 438.

Officers in addressing their communications from "*Camps*" and "*Stations*," will name the post-office nearest to said camps and stations: for want of this necessary information, many letters remain unanswered. The particular *post, town* and *State*, should in all cases be given.

WAR DEPARTMENT,
 ADJUTANT AND INSPECTOR GENERAL'S OFFICE,
Richmond, March 10, 1862.

GENERAL ORDERS, }
 No. 12. }

The following Order is published for the instruction and guidance of Officers of the Army :

I. All Officers receiving provisions from Officers of the Commissary Department, will state, on the back of the return, the amount of each article of provisions actually received on that return; and Commissaries will make out their "*Abstracts of Issues*," in accordance with such receipts.

II. Commanding Officers, whose duty it may be to examine the Abstracts of Issues of the Commissaries of their command, will reject all "Returns" for issues (made after the promulgation of this order to their respective commands), which do not show the amounts actually issued, by the statement of the receiving officer to that effect, certifying that the Abstracts are in accordance with the Issues actually made.

III. All Disbursing Officers will comply strictly with the requirements of the Regulations of their Departments, calling for the rendition of their monthly returns five days after the expiration of each month; and of quarter-yearly accounts, twenty days after the expiration of each quarter; and where failing within three months after the expiration of the quarter to make the proper returns, officers so failing shall then be dropped from the Rolls of the Army. The onus of explaining such default to the satisfaction of the President, with the view to restoration, shall in all cases rest entirely upon the party who may be so dropped.

IV. Commissaries and Acting Commissaries of Subsistence of Regiments and Battalions will, whenever possible, draw provisions on Returns according to Forms No. 13 and 14 of the Subsistence Regulations. Commissaries who draw stores in bulk, can alone make sales to officers.

Monthly returns are to be rendered at the end of each month, and quarterly returns at the end of each quarter, regardless of the time the officer commences service. The quarters end 31st March, 30th June, 30th September, and 31st December.

By order of the Secretary of War.

S. COOPER,
Adjutant and Inspector General.



