



GEN'L JOS. BARNES.

SURGEON GEN'L U. S. ARMY.

UNITED STATES OF AMERICA



FOUNDED 1836

WASHINGTON, D. C.

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Compliments of
the undersigned

J. M. Brice

Army

B. W. Brice

Philadelphia

Mr. [unclear]

Dear Sir

My

U.S. Pay Dept. (War Dept.)

THE

ARMY PAYMASTER'S MANUAL,

FOR THE INFORMATION OF

OFFICERS OF THE PAY DEPARTMENT

OF

THE UNITED STATES ARMY,

REVISED TO INCLUDE

JUNE 30, 1869.

COMPILED UNDER DIRECTION OF THE PAYMASTER GENERAL U. S. ARMY,

BY J. H. EATON,

PAYMASTER U. S. ARMY.

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THE
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THE UNITED STATES ARMY.

TO JUNE 30, 1869.

**FUNCTIONS OF THE PAYMASTER GENERAL AND GENERAL ADMINISTRATION
OF THE DEPARTMENT.**

1. The Paymaster General is charged with all necessary instructions to his subordinates in reference to the supply and distribution of funds for the payment of the army, and all other things pertaining to the financial duties of his department and the accountability of its officers. In these and all other matters having relation specially to the internal administration of the pay department, the correspondence, and orders between the Paymaster General and his subordinates, and between the division, department, and district chiefs and their subordinates, will be direct. All other correspondence shall pass through the prescribed military channels.—*G. O. No. 37, Headquarters Army, April 15, 1869.*

2. Officers of the Pay Department, except those retained for duty at the Paymaster General's office, will, like other staff officers, be assigned to military divisions, departments, or districts, and be subject to the orders of the commanders thereof.—*G. O. No. 37, Headquarters Army, April 15, 1869.*

3. For purposes of payment the District of Columbia will not be embraced in any division or department. All payments therein will be provided for by the Paymaster General, through officers attached to his office.—*G. O. No. 37, Headquarters of the Army, April 15, 1869.*

4. The troops will be paid in such manner that the arrears shall at no time exceed two months, unless the circumstances of the case render it unavoidable, which the paymaster charged with the payment shall promptly report to the Paymaster General.—*Paragraph 1338 Army Regulations of 1863.*

5. The funds for the payment of the army will be remitted by the treasury to the depot and division chiefs, and be by them distributed to the department chief paymasters within their respective divisions, as may be required.—*Paymaster General, in Circular No. 68, P. M. G. Office, April 16, 1869.*

6. To guard against excess of money in paymasters' hands when submitting requisitions.—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.—*Paragraph 991 Army Regulations of 1863.*

7. To report company officers neglecting to furnish certificates to soldiers for discharge.—The Paymaster General will report to the Adjutant General any case of neglect of company officers to furnish the proper certificates to soldiers entitled to discharge.—*Paragraph 1374 Army Regulations of 1863.*

8. To report an officer drawing pay twice for the same time.—Whenever the Paymaster General shall discover that an officer has drawn pay twice for the same time, he shall report it to the Adjutant General.—*Paragraph 1379 Army Regulations of 1863.*

GENERAL ACCOUNTABILITY OF PAYMASTERS FOR PUBLIC MONEYS AND PROPERTY RECEIVED.

9. Paymasters to give bonds to the United States, and to renew periodically.—All officers of the Pay, Commissary, and Quartermasters' departments, and military storekeepers, shall, previous to their entering on the duties of their respective offices, give good and sufficient bonds to the United States fully to account for all moneys and public property which they may receive, in such sums as the Secretary of War shall direct; 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.—*Paragraph 989 Army Regulations of 1863.*

10. 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.—*Paragraph 990 Army Regulations of 1863.*

11. Law for deposit and drawing out of public funds and penalties for their unauthorized use.—It is by law made the duty of every paymaster having any public money intrusted to him for disbursement to deposit the same with the Treasurer or some one of the assistant treasurers of the United States, or in some designated depository authorized in writing by the Secretary of the Treasury, and to draw for the same only as it may be required for payments to be made by him in pursuance of law.

If any paymaster shall deposit any public money intrusted to him in any place or in any manner except as authorized by law, or shall convert to his own use in any way whatever, or shall loan, with or without interest, or shall for any purpose not prescribed by law withdraw from the Treasurer, or any assistant treasurer, or any authorized depository, or shall for any purpose not prescribed by law transfer or apply any portion of the public money intrusted to him, every such act shall be deemed and adjudged an embezzlement of the money so deposited, converted, used, loaned, withdrawn, transferred, or applied, and every such act is hereby declared a felony, and upon conviction thereof shall be punished by imprisonment for a term not less than one year nor more than ten years, or by fine not more than the amount embezzled nor less than one thousand dollars, or by both such fine and imprisonment, at the discretion of the court.—*Act June 14, 1866, in G. O. No. 39, 1866.*

12. As necessary to the safe deposit and distribution of the funds, depots of the pay department are established at the following points, viz: New York, New Orleans, St. Louis, and San Francisco.—*G. O. No. 37, April 15, 1863.*

13. Public funds, where only deposited and how transferred.—

From and after this date public funds in the hands of officers of your bureau will only be deposited with assistant treasurers and special government depositories, a list of which you will obtain from the Secretary of the Treasury.—*Order of Secretary of War, May 26, 1866.*

TRANSFERS OF FUNDS FROM ONE DEPOSITORY TO ANOTHER FORBIDDEN.—Drafts for funds remitted by the treasury to paymasters, or for their disbursing credit, with any authorized depository, (sub-treasury or national bank,) will be kept by them on deposit in that place till exhausted by their checks in process of official requirements. The practice of transferring large sums from a place where the Treasurer places them to the paymaster's credit to other places or depositories in the same city or immediate neighborhood is peremptorily forbidden. Nor will such transfers be made from one city to another, except as public necessity shall demand. * *—*Circular to Chief Paymasters, dated May 30, 1865.*

14. The accumulation of funds in public depositories forbidden.—Chiefs of bureaus will guard against the accumulation of funds in any designated depository beyond the immediate necessities of the service.—*Orders of Secretary of War, upon request of Secretary of Treasury, in Circular A. G. O., January 5, 1863.*

15. Sale of Treasury drafts, &c., for premium forbidden, except to account for to credit of the United States.—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 United States, will forthwith be dismissed by the President.—(*Sect. 61, act August 6, 1846.*) *Paragraph 995 Army Regulations of 1863. (See paragraph 230.)*

16. No gain or emolument appropriated to personal use, except as compensation, authorized by law.—No officer disbursing or directing the disbursement 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, receive, or apply to his own use any gain or emolument, under the guise of presents or otherwise, for negotiating or transacting any public business other than what is or may be allowed by law.—*Paragraph 1000 Army Regulations of 1863.*

17. No compensation to be received in any claim where the United States is a party * *—nor shall any head of a department, head of a bureau, clerk, or any other officer of the government, receive, or agree to receive, any compensation whatsoever, directly or indirectly, for any services rendered, or to be rendered, after the passage of this act, to any person, either by himself or another, in relation to any proceeding, contract, claim, controversy, charge, accusation, arrest, or other matter or thing in which the United States is a party, or directly or indirectly interested, before any department, court-martial, bureau, officer, or any civil, military, or naval commission whatever. And any person offending against any provision of this act shall, on conviction thereof, be deemed guilty of a misdemeanor, and be punished by a fine not exceeding ten thousand dollars, and by imprisonment for a term not exceeding two years, at the discretion of the court trying the same, and shall be forever thereafter incapable of holding any office of honor, trust, or profit, under the government of the United States.—*Act approved June 11, 1864.*

18. Act to prevent and punish frauds upon the government of the United States; [presenting fictitious claims, false vouchers; making false oaths; forging

signatures; conspiring to defraud; stealing or embezzling; delivering false receipts; purchasing or receiving arms, clothes, or military stores from soldiers. ALL persons so offending triable by court-martial. Dismissal from service does not prevent trial, &c., &c., &c.]—*Act March 2, 1863, in G. O. No. 26, of May 1, 1866.*

19. No transfers of property or funds from one to another staff department.—Public property shall not be transferred, gratuitously, from one staff department to another, nor shall the funds of one be used to liquidate the debts of another.—*Paragraph 1026 Army Regulations of 1863.*

20. To whom alone advances of public money may be made.—No advance of public money shall be made except advances to disbursing officers, and advances, by order of the War Department, to officers on distant stations, where they cannot receive their pay and emoluments regularly; but in all cases of contracts for the performance of any service, or the delivery of articles of any description, payment shall not exceed the value of the service rendered, or of the articles delivered, previously to such payment.—*Paragraph 999 Army Regulations of 1863; sect. 1, act January 31, 1823, chap. 9.*

21. Funds turned over to other paymasters, or refunded to the treasury, are to be entered in "accounts current," but not in abstracts of payments.—*Paragraph 1376 Army Regulations of 1863.*

22. Receipts in blank forbidden.—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.—*Paragraph 997 Army Regulations of 1863, and G. O. 93, 1861.*

23. No legal claim for advances of private funds for public purposes.—No person can, at his own option, create a legal claim on the United States by advancing his private funds, or borrowing money for disbursement. No lien exists against the government in such cases, and the only remedy is by application to Congress. Nor has he an equitable claim until he shows that the expenditure inured to the benefit of the public.—*Second Comptroller, November 30, 1855, vol. 19, p. 116, &c.*

24. No insurances of property, or funds.—No officer has authority to insure public property or money.—*Paragraph 1014 Army Regulations of 1863.*

25. 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.—*Paragraph 1006 Army Regulations of 1863.*

26. 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.—*Paragraph 936 Army Regulations of 1853.*

27. 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.—*Paragraph 1037 Army Regulations of 1863.*

28. Payments, how made by disbursing officers.—All payments by disbursing officers on account of the United States must be made in checks upon their deposits in a public depository, in lawful coin or in United States notes.—*Circular of Secretary of Treasury, October 22, 1861.*

29. Court of Claims can relieve paymasters from loss of funds, &c.—That the Court of Claims shall have jurisdiction to hear and determine the claim of any paymaster, " " or of his administrators or executors, for relief from responsibility on account of losses by capture or otherwise, while in the line of his duty, of government funds, vouchers, records, and papers in his charge, and for which such officer was and is held responsible: *Provided*, That an appeal may be taken to the Supreme Court, as in other cases. THAT WHENEVER SAID COURT SHALL HAVE ASCERTAINED THE FACTS OF ANY SUCH LOSS TO HAVE BEEN WITHOUT FAULT OR NEGLIGENCE ON THE PART OF ANY SUCH OFFICER, IT SHALL MAKE A DECREE SETTING FORTH THE AMOUNT THEREOF, UPON WHICH THE PROPER ACCOUNTING OFFICERS OF THE TREASURY SHALL ALLOW TO SUCH OFFICER THE AMOUNT SO DECREED, AS A CREDIT IN THE SETTLEMENT OF HIS ACCOUNTS.—*Sections 1 and 2, act to extend the jurisdiction of the Court of Claims, approved May 9, 1866, in G. O. No. 37, of June 7, 1866.*

30. Official bonds not surrendered.—The official bonds of disbursing officers or agents which are filed, in obedience to law, in the office of the Second Comptroller, are not surrendered on the final settlement of their accounts.—*Second Comptroller, May 29, 1843, vol. 10, p. 8; June 1, 1843, vol. 10, p. 11; and July 12, 1844, vol. 10, p. 332.*

DISBURSING DUTIES OF PAYMASTERS.

31. Paymasters are authorized to employ clerks, by and with the approbation of the Secretary of War; that is, to nominate them for such approbation. In doing so they must give the name, age, residence, and state the circumstances which will justify such approbation.—*Section 20, act of July 5, 1838; section 2, act of August 12, 1848; and section 5, act of August 31, 1852.*

32. Paymasters and clerks not to be interested in, or receive additional compensation for paying claims and accounts.—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.—*Paragraph 1003 Army Regulations of 1863.*

ANY PAYMASTER DETECTED IN TAKING COMPENSATION FROM SUTLERS OR OTHERS FOR COLLECTING AMOUNTS DUE THEM BY OFFICERS OR SOLDIERS OF THE ARMY, OR VOLUNTEERS, PAID BY SUCH PAYMASTERS, OR CHARGING A DISCOUNT TO SUCH OFFICERS OR SOLDIERS ON THEIR PAY ACCOUNTS, OR ADVANCING MONEY TO OFFICERS ON THEIR PAY ACCOUNTS, OR ANY PRACTICE OF A SIMILAR NATURE, WHETHER DONE DIRECTLY OR INDIRECTLY, WILL BE INSTANTLY ARRESTED AND HELD FOR SUCH CIVIL PUNISHMENT AS THE LAW AWARDS.

PAYMASTERS WILL ALSO BE HELD OFFICIALLY RESPONSIBLE FOR THE CONDUCT AND ACTIONS OF THEIR CLERKS.—Such clerks will not be allowed to be interested, in any manner whatever, either directly or indirectly, in any account to be paid by the pay department of the army; nor will they be permitted to undertake or assist in the collection of sutler's claims. No excuse of ignorance of his clerk's actions will be allowed in favor of a paymaster.—*Circular No. 13, of May 10, 1864, from Paymaster General's Office.*

33. Whenever money is refunded to the treasury the name of the person refunding, and the purpose for which it is done, should be stated, in order that

the officers of that department may give the proper credits.—*Paragraph 1377 Army Regulations of 1863.*

31. When a paymaster travels with public funds in an enemy's county, or on frontier routes, where the safety of the funds may be in danger, he should apply to the proper officer, in writing, for a sufficient guard or escort to accompany him. Should his application be declined, the correspondence in the case, with report of the paymaster, should be forthwith transmitted to the Paymaster General.—*From paragraph 58 Regulations of Pay Department of 1849.*

35. Where regular express facilities can be made available, paymasters are authorized, with the approval of the department commanders, to use them for the conveyance of their money under circumstances where otherwise they would require escorts of troops for its protection, or where, from other cause, it shall be deemed proper. When money is thus conveyed by express, it should, under the orders of the department commander, be turned over to an officer of the Quartermasters' Department, to arrange and satisfy the express charges according to the established rules of that department.—*Circular Paymaster General's Office, No. 63, April 16, 1869.*

36. Number, date, and amount of check, &c., to be noted in the receipt.—Disbursing officers who draw checks in payment of accounts on funds to their credit with assistant treasurers, or other United States depositories, to note upon the receipt taken for such payment the number, date, and amount of such check or draft, and name of assistant treasurer or depository upon whom it is drawn.—*G. O. No. 4, A. G. O., January 18, 1866.*

37. In case the holder of a paymaster's check advises the loss of the same before payment, the drawer shall require of the holder a letter from the depository upon whom drawn, stating that such check (the same being described by number, name of payee, date, and amount) has not been paid, and will not be if presented, and that a duplicate of the same will be paid. Upon this statement the drawer should issue a duplicate, marked as such. If the payor, however, declines to pay a DUPLICATE, the drawer should not issue a new original check without satisfactory bond from the payee indemnifying against the possible payment of both checks.—*Modified from rule by Paymaster General of July 20, 1863, in paragraph 179 Manual of 1864.*

38. Checks drawn only to order of claimant.—In consequence of the many frauds perpetrated by knavish claim agents upon their clients, hereafter all checks drawn by officers of your division of referred claims will be made payable to the order of the claimant only.

This is to be understood as including checks for officers as well as soldiers.—*Paymaster General to Colonel R. P. Dodge, April 18, 1866.*

39. Checks in claims of colored soldiers drawn to order of Commissioner of Freedmen's Bureau.—The attention of officers of this department is directed to the provisions of section 1 of the joint resolution of March 29, 1867, entitled "A resolution in reference to the collection and payment of moneys due colored soldiers," &c. (See *G. O. No. 53, of April 11, 1863.*) Of paymasters it is in substance required that checks hereafter issued by them in settlement of claims of colored soldiers (represented by agents or attorneys) now residing in any State wherein, in the year 1860, slavery was recognized, SHALL BE MADE PAYABLE TO THE ORDER OF THE COMMISSIONER OF THE FREEDMEN'S BUREAU.

Paymasters will be held to a strict observance of this requirement.—*Circular No. 55, P. M. G. O., April 3, 1867.*

40. Report to the Secretary of the Treasury of outstanding checks remaining unpaid for three years and more.—And it shall be the duty of every and each disbursing officer, in any and every department of the government of the United States, to make a like return [*i. e.* to report to the Secretary of the Treasury at the close of business on every 30th day of June] of all checks issued by such officer, and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose given, the office on which drawn, the number of the voucher received therefor, and the date, number, and amount for which it was drawn, and, when known, the residence of the payee.—*Section 6, Act of Congress approved May 2, 1866, in G. O. No. 65, August 10, 1868,*

41. Paymasters to reply to official statements from public depositaries.—The assistant treasurer in New York represents to this office that many paymasters, on receipt of periodical statements from his office of their disbursing accounts, showing what checks have been paid, &c., fail to make the examination and early reply required, and which is necessary for his (the assistant treasurer's) protection against frauds.

Paymasters are enjoined and directed, in all such cases, whether of statements from the New-York or from other depositaries, to be prompt in this requirement, and not to neglect or omit it on any account.—*Paymaster General, in Circular to Paymasters, May 29, 1868.*

42. A paymaster changing his station [or leaving the service] should leave a deposit with the United States depository sufficient to meet the payment of his outstanding checks, and furnish a list thereof (by comparing his check-book with the depository's account of checks paid) to his chief paymaster, who will be held responsible for the rigid enforcement of this requirement.—*Instructions to Chief Paymasters, since June 29, 1868.*

43. 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.—*Paragraph 1015 Army Regulations of 1863. (See, also, Articles of War, Nos. 94, 95, and paragraphs 149 to 151 Army Regulations of 1863.)*

THE PAY DUE DECEASED OFFICERS AND SOLDIERS IS MADE through an order of claim proof, and authentication by the legal claimants, as set forth in circular letter from Second Auditor of Treasury Department of 1861. Payments are finally made by an order from the Treasury Department on any paymaster of the army.—*Army Regulations of 1863, p. 28, and paragraph 1015; and Article of War, 95. (See Circular of War Department, dated March 17, 1849.)*

IMMEDIATELY AFTER PAYMENT THE PAYMASTER WILL NOTIFY the Second Auditor of the Treasury, stating when, where, and to whom the certificate was paid, giving the number and amount.—(*See Treasury rule indorsed, in print, upon each Treasury certificate.*)

AT THE CLOSE OF EVERY MONTH EACH PAYMASTER who has paid any treasury certificates will forward, DIRECT TO THE PAYMASTER GENERAL, a list, giving the NUMBER, AMOUNT, AND NAME OF PERSON IN WHOSE FAVOR ISSUED, of each certificate so paid by him, and also NAME OF THE PERSON TO WHOM PAYMENT WAS MADE, &c.—*Circular No. 7, P. M. G. Office, of March 9, 1864.*

44. Paymasters give duplicate receipts for money left by deceased soldiers.—To expedite the settlement of the accounts of deceased soldiers, it is necessary that paymasters' receipts for money left by them should be given in duplicate in each individual case.—*War Department to Paymaster General, June 1, 1864, by Assistant Adjutant General Breck.*

PAYMASTERS ARE HEREBY NOTIFIED THAT WHENEVER MONEYS PERTAINING TO DECEASED SOLDIERS ARE DEPOSITED WITH THEM, whether accruing from sale of effects or otherwise, separate receipts should be given in each individual case. By authority from the Adjutant General's Office, paymasters are directed to require the receipts, in duplicate, to be written out for their signature by the officer making the deposits.—*Circular No. 38, P. M. G. Office, June 26, 1865.*

45. Hereafter, when paying on final papers, the paymaster must, in all cases, note on the soldier's discharge (adding his signature thereto) as follows :

Paid in full :	
Pay, subsistence, and clothing.....	\$
Bounty, ordinary.....	
Bounty, acts June 15, 1864, and July 26, 1866.....	
Bounty, act July 28, 1866.....	
Total paid.....	

—*Circular No. 47, P. M. G. O., October 26, 1866, and paragraph 459 Manual of 1864.*

CHIEF PAYMASTERS OF DIVISIONS AND DEPARTMENTS—THEIR RESPONSIBILITIES AND SPECIAL DUTIES.

46. The depot or division chiefs will keep themselves advised of the necessary data by which to make their periodical estimates, as heretofore they did, when chiefs of pay districts, at the times and in the manner prescribed by the existing regulations of this office.

They will require timely estimates to be furnished them by the department chiefs as the basis of their own estimates. In making the latter they will indicate upon what depositories, designating the amount in each case, they desire the treasury drafts to be drawn.

They will be careful to make such provision as to be able at all times to meet the proper demands of their department chiefs.—*Circular No. 68, P. M. G. Office, April 16, 1869.*

47. Officers assigned to the charge of the depots shall also perform the duties of chief paymaster on the staff of the commanders of the military divisions in which their respective depots are located, and will be stationed at the depots, not necessarily division headquarters.—*G. O. No. 37, April 15, 1869.*

Depot and division chiefs shall exercise a general supervision over all paymasters in their respective divisions.—*G. O. No. 37, April 15, 1869.*

48. The depot chiefs will give their special attention to the requirement forbidding "the accumulation of funds in any designated depository beyond the immediate necessities of the service."—*Circular No. 68, P. M. G. Office, April 16, 1869, and orders of Secretary of War, in circular A. G. Office, January 5, 1869.*

49. The chief paymaster of a military division may, with the approval of his division commander, order paymasters of any of the departments to perform temporary duty in other departments of the division when in his judgment the exigencies of the service require it. Official information of the fact should in all such cases be promptly reported to the department commanders, the one from whose command the paymaster is detached, as well as the one to which he is sent.—*Instructions of P. M. General, by authority of the General of the army, in circular to paymasters, June 23, 1869.*

50. Chief paymasters of military departments and districts will be attached to the department or district headquarters, and, unless otherwise ordered,

stationed there. They shall, under the direction of the commanders, have the control of all the paymasters, and be responsible for the payment of all the troops in their respective departments or districts.—*G. O. No. 37, April 15, 1869.*

51. The chief paymasters of departments will take timely measures to procure their funds from their proper depot chiefs, and have them conveyed to their own stations. They will distribute as needed for payments to their subordinate paymasters, and give the latter all needed instructions. They are made responsible for the regular payment of the troops within their departments, subject to the orders of their respective military commanders.—*Circular No. 68 P. M. G. O., April 16, 1869.*

52. Chiefs to require prompt rendering of monthly statements, and accounting satisfactorily for money.—Chiefs of the various pay districts will, in future, require their subordinate officers to render promptly, at the close of every month, their monthly statements, and to account satisfactorily for the money therein appearing as due the United States, either by actual count or by certificates of the public depository that the amount stated stands on the books of the depository to the officer's credit, as claimed. This order will be strictly carried out wherever practicable, and the chiefs of districts will be held responsible for any neglect in its enforcement; and furthermore, such chiefs are enjoined to exercise a careful vigilance and scrutiny on the subject of the public funds, and are authorized and directed to require, at their discretion, the rendition of paymasters' accounts at any other periods not the end of a month.—*Circular No. 25 P. M. G. O., December 20, 1864.*

53. Chief paymasters to make local payments.—Assistant and deputy paymasters general and other chiefs of districts are expected and required to make local payments at their respective headquarters, and not limit their duties to the mere management of their districts. As far as practicable, every paymaster must be available for the general duty of paying the troops in field and in garrison. None must be reserved at the headquarters to make such local payments as may readily be disposed of in the office of the chief.—*Circular No. 67 P. M. G. Office, October 15, 1868.*

54. Chiefs to make monthly reports of the efficiency of their subordinates.—Superintending paymasters to send to Paymaster General monthly lists of all paymasters employed under them, and remark in each case as to their efficiency.—*Circulars of January 8, and February, 1863, in Circular No. 9 Pay Department, March 30, 1864.*

55. Chiefs [of districts] will in future be particular to note upon their monthly reports of paymasters—1st. The dates upon which paymasters join from stations in other districts. 2d. The dates upon which paymasters leave for stations in other districts, or new stations in their own. 3d. The dates upon which paymasters rejoin their proper stations from leaves of absence.—*Circular to Paymasters, February 5, 1869.*

56. The senior paymasters in charge of pay districts, who forward communications from their subordinates to the Paymaster General, should indorse on them their remarks or opinion, without letters of transmittal; but they are enjoined to forward no communication inquiring for information, or for an expression of an opinion, upon matters of official business, where their own opinion or action is competent to govern in the case.—*Paragraph 502 Manual of 1864.*

LEGAL REQUISITES TO AUTHORIZE OR PROHIBIT PAYMENT.

AIDES-DE-CAMP.

57. Aides allowed to general officers.—The GENERAL ALLOWED not exceeding six aides, with rank, pay, and emoluments of a colonel of cavalry.—*Act approved July 25, 1866, in G. O. No. 52, of July 26, 1866.*

THE LIEUTENANT GENERAL ALLOWED two aides and one military secretary, each with rank, pay, and emoluments of a lieutenant colonel of cavalry.—*Act July 25, 1866, in G. O. No. 52, 1866.*

MAJOR GENERALS ARE ENTITLED to three aids, to be taken from captains or lieutenants of the army.—*Section 3, act July 22, 1861, in G. O. No. 49, 1861; section 3, act July 29, 1861, in G. O. No. 48, 1861.*

THE AIDES-DE-CAMP OF MAJOR GENERALS ARE EACH ENTITLED to twenty-four dollars monthly, in addition to their pay in the line, forage for two horses, and *four rations*.—*Section 6, act January 11, 1812; section 2, act (165) July 17, 1862.*

NOTE.—The lieutenant aide-de-camp of a major general, therefore, does not drop the additional ration, as *provided in law of March 2, 1827.*

BRIGADIER GENERALS ALLOWED TWO AIDES, to be taken from the lieutenants of the army.—*Section 3, act July 22, 1861, in G. O. No. 49, 1861; section 3, act July 29, 1861, in G. O. No. 48, 1861.*

THE PAY OF AIDES-DE-CAMP OF BRIGADIER GENERALS, in addition to their pay in the line, is twenty dollars per month; but they drop (being lieutenants) one ration per day from the four rations of their grades. They have forage for two horses.—*Section 4, law of April 12, 1808, and law of March 2, 1827; also section 2, act (165) July 17, 1862.*

58. Additional pay to aides of a brevet general.—Decided by the Paymaster General that the aides of brevet general, (on duty as such,) whose selection has received the special sanction of the War Department, so announced officially, are entitled to the additional pay, &c., per month.—*Indorsement on official copy of communication from War Department to Brevet Major General Joseph A. Mower, of March 14, 1867, approving the selection of his aides, (confirmed by the following):*

THERE IS NO INTERDICTION IN ANY LAW to the employment and payment of the aides of a brevet general who is on duty with his brevet rank, and with a command according to it.—*Decision of Second Comptroller, April 4, 1867.*

ASSIGNMENTS OF PAY.

59. Pay accounts not to be transferred before due.—By a regulation of the War Department, made in conformity with law, officers are prohibited from passing away or transferring their accounts for any amount not actually due at the time.—*Second Comptroller, February 13, 1847, vol. 11, p. 407.*

60. An assignment of a claim for pay due by a non-commissioned officer or private, PREVIOUS to discharge, is invalid, under section 4, act May 8, 1792. A transfer SUBSEQUENT to the discharge is valid.—*Second Comptroller to Paymaster General, July 29, 1856, vol. 19, p. 478.*

WHEN DISCHARGE PAPERS ARE TRANSFERRED, the transfer must be made upon the certificates, or "final statements," as they are called, and must be witnessed by a commissioned officer, when practicable; and to guard against fraudulent use of such papers, the officer should also indorse the fact of transfer upon the *discharge*.—*Note to Form 4 Regulations Pay Department.*

N. B. The officer should also note on the final papers that such indorsement on the discharge has been made.

61. A power of attorney assigning a treasury certificate must be specific and subsequent in date to it, and describing it by number and date.—*P. M. Gen'l, in E. B. 4991, April 9, 1868.*

ASSISTANT SURGEONS.

62. Increased pay for service to assistant surgeons U. S. A.—The service of assistant surgeons United States army must be continuous to entitle them to increased pay for service, under section 2, act of June 30, 1834. The rank of an assistant surgeon is necessarily dependent upon the date of commission, *i. e.*, his continuous service; and as this basis of rank is at the same time the basis of pay, continuous service is necessary to entitle to increased pay and rations.—*Secretary of War, October 16, 1854 and Second Comptroller, August 15, 1863.*

63. Assistant surgeons count volunteer service of three years for promotion to captain.—“That so much of the act approved July 28, 1866, as relates to the promotion of assistant surgeons after three years’ service, shall be amended so as to read, ‘and persons who have served as surgeons or assistant surgeons, three years in the volunteer force shall be eligible for promotion to the grade of captain.’”—*Section 5, act March 2, 1867, in G. O. No. 9, March 7, 1867.*

BANDS.

64. Chief musician to be enlisted in each regiment.—*Provided*, That there shall be enlisted in each regiment a chief musician, who shall be instructor of music, with a salary of sixty dollars a month and the allowances of a quartermaster sergeant.—*Section 5, act, (army appropriation bill) approved March 3, 1869.*

65. Leaders of bands being enlisted men are included in the benefits of section 2, act August 4, 1854, so long as they shall remain continuously in the army by re-enlistment; [applies now to chief musicians.]—*Paymaster General, in E. B. 5471, December 15, 1868.*

BOUNTIES.

66. Bounty for enlistment at distant stations abolished.—The bounty granted by the third section of the act of June 17, 1850, and in G. O. No. 20, of June 22, 1850, for enlistments (in regular service) “at remote and distant stations,” ABOLISHED.—*Section 9, act of August 3, 1861.*

67. Balance of bounty allowed to soldiers discharged before end of enlistment, at remote interior stations.—*Paymaster General, in E. B. 5111, June 13, 1868, and S. O. No. 152 A. G. O., June 26, 1868.*

68. Soldiers discharged for wounds to receive balance of bounty.—That every non-commissioned officer, private, or other person, who has been or shall hereafter be discharged from the army of the United States by reason of wounds received in battle, on skirmish, on picket, or in action, or in the line of duty, shall be entitled to receive the same bounty as if he had served out his full term.—*Section 4, act of March 3, 1865, in G. O. No. 31, 1865.*

69. What is meant by wounds received “in line of duty.”—That the true intent and meaning of the words “or in the line of duty,” used in the fourth section of the act approved March 3, 1865, entitled “An act to amend the several acts heretofore passed to provide for the enrolling and calling out the national forces, and for other purposes,” requires that the benefit of the provision of said section shall be extended to any enlisted man or other person entitled by law to bounty, who has been or may be discharged by reason of a wound received while actually in service under military orders, not at the time on furlough or leave of absence, nor engaged in any unlawful act or pursuit.—*Joint resolution (No. 20) approved April 12, 1866, in G. O. No. 62 A. G. O., August 11, 1866.*

THE WORD "WOUND" IN THE JOINT RESOLUTION approved April 12, 1866, is to be understood in the sense of injury, hurt, damage, as contradistinguished from disease or sickness. The benefits of the act accrue to all who are discharged the service in consequence of such wound, injury, &c., and who are not included in the disqualifications referred to in the last clause.—*Paymaster General, [the Second Comptroller concurring], April 20, 1866.*

70. No bounty allowed to a soldier discharged on account of habitual drunkenness.—*Second Comptroller to Paymaster General, July 21, 1865.*

CHAPLAINS.

71. That hereafter the compensation of all chaplains in the regular or volunteer service, or army hospitals, shall be one hundred dollars per month and two rations a day, [when on duty.]—*Section 9, act July 17, 1862, (Chap. 200) in G. O. No. 91 of 1862.*

WHEN ABSENT FROM DUTY WITH LEAVE, or on account of sickness or other disability, or when held by the enemy as prisoners, they shall be subject to no other diminution or loss of pay and allowances than other officers in the military service are under like circumstances.—*Section 1, act April 9, 1864, in G. O. No. 158, April 13, 1864.*

72. Same pay and allowances continued to chaplains.—That nothing herein contained shall be construed as affecting existing laws respecting the pay and allowances of chaplains of the army, but the same shall remain as now established by the act * * * approved April 9, 1864, amending act approved July 17, 1862.—*Section 30, act July 28, 1866, in G. O. No. 56 A. G. O., August 1, 1866.*

73. Post chaplains to rank as captains of infantry, and placed on the same footing as other officers.—"The post chaplains now in service, or hereafter to be appointed, shall be commissioned by the President, and all vacancies occurring in the grade of chaplain, which is hereby established to rank as captain of infantry, shall be filled by the President, by and with the advice and consent of the Senate, and all army chaplains shall hereafter be on the same footing as to tenure of office, retirement, allowances for service, and pensions, as now provided by law for other officers of the army."—*Section 7, act March 2, 1867, in G. O. No. 9, March 7, 1867.*

74. Chaplains may compute time served prior to July 28, 1866, in charging for longevity rations.—*Judge Advocate General, in letter from Adjutant General to Paymaster General, June 10, 1867.*

75. Post chaplains are now entitled to present their pay-accounts without the certificate of the post commander, and to be paid like other officers.—*Paymaster General, E. B. 5266, September 3, 1868.*

76. Chaplains retired from active service have the pay proper of a captain of infantry, and four rations per diem.—*Second Comptroller, October 15, 1867, to Paymaster General, in Circular No. 60 P. M. G. O., October 16, 1867.*

CLOTHING.

77. Account of soldiers' clothing, how reported.—Rules for reporting clothing account of regular and volunteer soldiers, under act March 3, 1865. [See also, in this connection, page 6, paragraph 186, second supplement to Manual of 1864.]—*G. O. No. 17 A. G. O., March 13, 1866.*

78. The allowance for clothing for each year to each soldier of the regular army during his enlistment of three years will be the exact

proportion laid down for each of the first three years in G. O. No. 220, War Department, Adjutant General's Office, July 1, 1864, and not the ratio of one-fifth the full five years' allowance.—*G. O. No. 266 of 1864.*

79. Regular issues made half-yearly, in advance, not to be charged to the soldier when discharged for disability before completing the period for which issue was made.—*Paymaster General, in E. B. 5783, April 28, 1869.*

80. Extra issues of clothing to soldiers are required by the regulations to be charged to them on the NEXT muster-roll after issue.—*Paragraph 1155 Army Regulations of 1863.*

81. Issues of fatigue clothing to convict soldiers are not chargeable against them as extra issues.—*War Department, in decision of January 9, 1869.*

82. Soldiers discharged with no account of clothing.—In the cases of discharged soldiers who have no account of clothing given on "final certificates," neither allow nor deduct for the same.—*Paymaster General to Major Taggart, June, 14, 1862.*

83. When a soldier has drawn clothing in advance, but not more than he was entitled to at time of issue, and subsequently discharged without fault, imputed to him, no deduction should be made on account of the clothing received.—*Second Comptroller, May, 1850.*

84. Gratuitous issues of clothing to soldiers who have had contagious diseases.—That the Secretary of War be, and he is hereby, authorized, at any time, on the recommendation of the Surgeon General of the army, to order gratuitous issues of clothing to soldiers who have had contagious diseases, and to hospital attendants who have nursed and attended such soldiers, to replace the articles of their clothing which have been destroyed by order of the proper medical officers to prevent contagion.—*Resolution of Congress, approved March 12, 1863, in G. O. No. 23, March 30, 1868.*

85. In calculating payments for undrawn clothing, (regular soldiers,) the ratio of the full term of five years should govern.—*Quartermaster General to Second Comptroller, May 23, 1850. (See paragraph 78.)*

86. No clothing allowance to sergeants of ordnance.—SERGEANTS OF ORDNANCE, (master workmen,) under the act of June 20, 1864, (13 Stat., 144,) are entitled each to thirty-four dollars per month for pay; but the act of February 8, 1815, (3 Stat., 203,) is still operative, and excludes them from any right to an allowance for clothing.—*Second Comptroller, November 12, 1864, to Paymaster General.*

87. Clothing commutations to superintendents of national cemeteries.—The allowance of clothing to superintendents of national cemeteries is commuted at six dollars and fifty cents per month, the same as was ordered by the War Department for enlisted men on duty in the bureaus of that department.—*Paymaster General, in E. B. 4912, March 4, 1868, and letter to General N. W. Brown, June 8, 1868.*

88. Clothing commutation to headquarters clerks and messengers.—The Secretary of War decides that the clothing of general service clerks at various headquarters shall be commuted at six dollars and fifty cents per month.—*Adjutant General, December 23, 1863, in circular to Paymasters, P. M. G. Office, December 24, 1863.*

89. The clothing of an officer's servant is now commuted at six dollars and fifty cents per month.—*Determined, for the time, under provisions of G. O. No. 55, April 6, 1865.*

COMPANY COMMANDERS.

90. The law gives the additional pay of ten dollars per month to the officer in the actual command of a company for responsibility of arms, clothing, &c., of the company. A constructive command is excluded by the terms of the law.—*Second Comptroller, August 21, 1845, vol. 11, p. 330. (See section 2, act March 2, 1827.)*

AND PROVIDED FURTHER, That the second section of the act entitled "An act giving further compensation to the captains and subalterns of the army of the United States, in certain cases," allowing ten dollars additional per month to any officer in actual command of a company, as compensation for his duties and responsibilities with respect to clothing, arms, and accoutrements of the company, shall be construed to apply only to COMPANY officers in actual command as aforesaid.—*Section 1, act (101) army appropriation bill, approved June 15, 1864, in G. O. No. 215, 1864.*

WHERE DOUBT EXISTS AS TO WHO HAD THE COMMAND inquiry is made of the Adjutant General, whose answer is conclusive.—*Second Comptroller, June 27, 1849, vol. 13, p. 69.*

DETACHMENTS COMPOSED OF PARTS OF COMPANIES do not entitle to the ten dollars per month for commanding company.—*Decision of Second Comptroller, October 6, 1856.*

COMPANY COMMANDERS ABSENT ON DUTY LESS THAN THIRTY DAYS do not forfeit the ten dollars for commanding company.—*Paragraph 1356 Army Regulations of 1863.*

RECRUITING DETACHMENTS EQUAL TO THE NUMERICAL FORCE OF A FULL COMPANY entitle the commander to ten dollars additional, under act of March 2, 1827.—*Second Comptroller, January 24, 1838.*

TO ENTITLE AN OFFICER OF ORDNANCE TO THE TEN DOLLARS PER MONTH the number of men enlisted under his actual command must be equal to a full company of artillery.—*Second Comptroller to Paymaster General, May 12, 1856, vol. 19, p. 349; section 14, act July 5, 1838.*

A SUBALTERN OFFICER, DOING DUTY AS AN ACTING ASSISTANT COMMISSARY of subsistence, and commanding a company, is entitled to allowance of ten dollars per month for responsibility for clothing, &c., in addition to his twenty dollars as acting assistant commissary.—*Second Comptroller to Lieutenant Benét, November 20, 1854.*

AN OFFICER COMMANDING TWO OR MORE COMPANIES is entitled to the allowance for only one.—*Decision of Secretary of War and Second Comptroller, in letter-book P. M. G. O., vol. 21, p. 467, October 5, 1837.*

TEN DOLLARS PER MONTH TO CAPTAIN (OR OTHER COMPANY OFFICER) IN COMMAND OF THE PRINCIPAL DEPOT of recruits in the harbor of New York, and of the guard at Fort Wood (Bedloe's Island).—*Orders of Secretary of War, July 2, 1831.*

91. Company officers charging ten dollars for commanding company to give letter of company, &c.—Company officers commanding companies of engineers, ordnance, cadets of the Military Academy, cavalry, artillery, infantry, and of recruiting detachments of UNASSIGNED RECRUITS, having the numerical force of a full company, when charging ten dollars additional pay per month for responsibility of clothing, arms, &c., if the company is an organized one, SHOULD, IN ALL CASES, GIVE THE LETTER OF THE COMPANY SO COMMANDED, TOGETHER WITH THE DESIGNATED BATTALION AND REGIMENT, and the period of time charged for, (dates inclusive.) The attention of paymasters is called to this long-established regulation, which has latterly been much overlooked, and they will hereafter pay no officer for responsibility of clothing, arms, &c., unless its requirements are strictly complied with.—*Paymaster General, in Circular No. 42, P. M. G. O., March 30, 1866.*

DECEASED OFFICERS AND SOLDIERS.

92. All claims of military decedents are settled by the Second Auditor of the Treasury.—See paragraph 43.

93.—Allowances for servants in accounts for deceased officers.—In settling the accounts for deceased officers allowances for servants will be excluded, except upon proof of their employment.—*Second Comptroller, June 9, 1864, to Second Auditor.*

DESERTERS.

94. In reckoning the time of service, and the pay and allowances of a deserter, he is to be considered as again in service when delivered up as a deserter to the proper authority.—*Paragraph 161 Army Regulations, 1863.*

95. No deserter shall be restored to duty without trial, except by THE AUTHORITY COMPETENT to order the trial. An apprehended deserter, or one who surrenders himself, shall receive no pay while awaiting trial. * * *
Paragraphs 162 and 1359 Army Regulations, 1863.

96. Deserters making up lost time to have rate of pay covered by enlistment.—Deserters serving after expiration of original enlistment, to make up lost time, can only receive the rate of pay allowed by law during the period covered by enlistment.—*Second Comptroller, May 31, 1865, in Memorandum Circular No. 55, September 19, 1865.*

IN ALL CASES THE SOLDIER SHOULD BE REQUIRED to make good the time lost by desertion or absence without leave, and at the RATE OF PAY which prevailed during the time of his absence, immediately after his return to duty.—*Second Comptroller, June 11, 1869.*

97. A soldier arrested as a deserter for absence over time of furlough, pardoned and restored to duty without trial, the pardon restores all rights of pay.—*Second Comptroller, September 30, 1831.*

98. Pay and allowances due and unpaid under a former enlistment not affected by conviction and sentence for desertion in a subsequent enlistment.—*Paymaster General, in E. B. 4850, January 27, 1868. (See decision of Judge Advocate General XIV, 371.)*

99. A returned deserter is entitled to clothing allowance in kind only from date of restoration to duty.—*Second Comptroller, July 26, 1865.*

100. Pay of deserter to cover overpayments.—The pay of a deserter may be applied to refund an overpayment made to him by a paymaster.—*Secretary of War, overruling decision of Second Comptroller, July 13, 1859.*

DISCHARGES.

101. Pay on discharge subsequent to expiration of term.—When, from the situation of his company or the nature of the service, a soldier cannot receive his discharge when his time expires, and is from necessity retained in service, HE IS TO BE PAID UP TO THE TIME OF HIS ACTUAL DISCHARGE.—*Second Comptroller, February 9, 1837, vol. 6, p. 149.*

WHEN THE DISCHARGE OF A SOLDIER HAS BEEN WITHHELD without fault on his part, he is entitled to pay to the date of actual discharge.—*War Department, by General Canby, January 23, 1864, in case of C. V. Simpkins, regimental band, 9th New York volunteers.*

102. Illegal discharge entitles to pay to time of discharge of company.—A private soldier of militia or volunteers who is ILLEGALLY AND AGAINST HIS WILL discharged from service, is entitled to his pay up to time of discharge of the company to which he belonged, or to expiration of his term of enlistment.—*Second Comptroller, in Hay's case, June 6, 1849.*

103. Discharge before end of enlistment cuts off additional pay on re-enlistment.—The additional pay per month for re-enlistment, under act August 4, 1854, is not due to a soldier discharged by order of the War Department before expiration of term of enlistment, who re-enlists within one month from such discharge.—*Second Comptroller's decision, July 29, 1865.*

104. Even if discharge papers are lost or destroyed, no officer is authorized to replace them by duplicate discharges, certificates of discharge, or final certificates, nor any certificate in lieu of discharge. All such duplicated papers are peremptorily forbidden.—*G. O. No. 86, 1862; paragraphs 165 and 1372 Army Regulations of 1863.*

WHEN CERTIFICATES OF DISCHARGE ARE LOST, application for payment is to be made to Second Auditor of the Treasury.—*G. O. No. 30, 1863.*

EXTRA PAY FOR RE-ENLISTMENT.

105. Three months' extra pay for re-enlistment abolished.—The three months' extra pay for re-enlistment in regular army, under section 29, act of July 5, 1838, within two months before or one month after expiration of term of service, abolished.—*Section 9, act of August 3, 1861.*

106. Extra pay for re-enlistment within one month after discharge.—After August 4, 1854, every soldier honorably discharged from the regular army who shall, within one month thereafter, re-enlist, shall be entitled to two dollars per month extra pay, for first re-enlistment, and the further sum of one dollar per month for each successive re-enlistment, IF MADE WITHIN ONE MONTH AFTER EXPIRATION OF PREVIOUS TERM.—*Section 2, act of August 4, 1854.* He must have completed his full term of five years, or he is not entitled.—*Paymaster General, November 23, 1863.*

THE EXTRA PAY PER MONTH FOR RE-ENLISTMENT ONLY DUE FOR FULL FIVE YEARS SERVICE.—The rule referred to within, (foregoing paragraph,) as assumed in the pay department, is right. The law of August 4, 1854, giving two dollars additional per month to soldiers re-enlisting, was enacted when the term of service was five years, and was a bonus the government was willing to pay for the experience the soldier had gained in that time, and the policy was followed up by providing in the same act that for each successive period of five years' continuous service he should be entitled to one dollar per month additional. If the time of service should be so reduced that a new recruit would be as valuable as a soldier who had served a term, the reason of the law would be taken away, and *cessante ratione, cessat lex*. A soldier, by his contract of enlistment, having agreed to serve five years, and who, from any cause, is sooner discharged and re-enlists, has no claim for any increase of pay predicated on the time of service as an element in his value as a soldier, until the expiration of the full period of five years.—*Second Comptroller, May 12, 1854, to Paymaster General. (See Memorandum Circular No. 9. P. M. G. Office, of May 13, 1854.)*

CERTIFICATE OF MERIT FROM MEXICAN WAR entitles to the two dollars per month additional pay for re-enlistment irrespective of service in regulars, volunteers, or Veteran Reserve Corps, or of continuous service.—*Second Comptroller to Paymaster General, July 5, 1866.*

107. Soldiers re-enlisting in the regular army within thirty days after their discharge from the volunteer service will be entitled to the additional pay of two dollars per month (as provided by act of Congress approved August 4, 1854,) when the term of their new enlistment in the regular army shall, in connection with the term they have served continuously in the volunteer service, (immediately previous to enlistment in the regular army,) amount, in the aggregate, to five years' service.—*Adjutant General to Paymaster General, September 23 1865, Circular No. 41, P. M. G. Office, February 24, 1866.*

108. Additional pay per month for re-enlistment not interrupted by desertion, if the soldier be restored to duty without trial, or if tried, and not expressly forfeited by the sentence, and the time lost be made good.—*Paymaster General, in E. B. 5151, July 9, 1868.*

EXTRA-DUTY PAY.

109. Extra-duty pay restored to enlisted men.—That when it is necessary to employ soldiers as artificers or laborers in the construction of permanent military works, public roads, or other constant labor of not less than ten days' duration in any case, they shall receive, in addition to their regular pay, the following additional compensation therefor: Enlisted men, working as artificers, and non-commissioned officers employed as overseers of such work, not exceeding one overseer for every twenty men, thirty-five cents per day; and enlisted men employed as laborers, twenty cents per day; but such working parties shall only be authorized on the written order of a commanding officer. This allowance of extra pay is not to apply to the troops of the engineer and ordnance departments.—*Section 7, act (army appropriation bill) No. 103, of July 13, 1866, in G. O. No. 48, of July 19, 1866.*

110. Extra-duty pay allowed cooks and nurses in hospitals.—Under the provisions of section 7, act approved July 13, 1866, enlisted men employed continuously in hospitals as cooks and nurses, under existing regulations, for a period exceeding ten days, will be paid twenty cents per day as extra-duty pay by the paymaster on the hospital muster-rolls, when the men so employed are properly mustered as entitled to it.—*S. O. No. 94, A. G. Office, February 22, 1867, and Circular No. 54, P. M. G. Office, February 25, 1867.*

111. The enlisted man of the detachment at the Military Academy employed on extra duty as saddler, is to be paid extra-duty pay by the pay department.—*Section 2, act (army appropriation bill) April 1, 1864, and paragraph 907 Army Regulations of 1863.*

112. Extra-duty pay allowed to an ordnance soldier employed as nurse in hospital.—*Decision of Secretary of War, July 22, 1868, in E. B. 5178, P. M. G. O., July 23, 1868.*

THE EXPRESS EXCLUSION OF ENGINEER OR ORDNANCE MEN from the benefits of section 7, act of July 13, 1866, granting extra-duty pay in certain cases for services as artificers and laborers, has been construed by the Secretary of War as not excluding a hospital nurse of ordnance, (Secretary of War July 22, 1868.) The same favorable construction will, of course, apply to the engineer soldier in like circumstances. To entitle, in all cases, the claimant must be mustered specifically as COOK or NURSE, not in general terms as "attendant," (S. O. No. 94, February 22, 1867.)—*Paymaster General, in E. B. 6007, July 16, 1869.*

113. Extra-duty pay allowed clerks and messengers at division and department headquarters.—Extra pay and commutation of rations, fuel, and quarters, will be allowed under this order for the number of men and at the rates laid down in the following table. For any detailed men in excess of such number,

only the cost price of the regulation allowance of rations, fuel, and quarters, and no extra pay, will, under any circumstances, be authorized.—*Regulation of War Department, in G. O. No. 92, November 4, 1868.*

THE NUMBER OF CLERKS AND MESSENGERS allowed to the headquarters of military divisions and departments, out of the general service recruits, as prescribed in General Orders No. 92, of November 4, 1868, will be reduced so that from the 1st of July next they will not exceed ten in the aggregate, all of whom will be rated as clerks, and allowed the extra pay and commutations prescribed for "clerks."—*Regulation, in paragraph 1 G. O. No. 30, April 6, 1869.*

114. Non-commissioned officers should not be detailed for extra duty as cooks and nurses in hospitals, and therefore are not entitled to pay as extra-duty men.—*Decision from Adjutant General's Office, March 18, 1863.*

115. Extra-duty pay paid for medical department from its own appropriations.—Medical department to pay from its own appropriations accounts for extra-duty pay of enlisted men employed in the offices of the assistant surgeon general and the medical directors of departments.—*Orders of Secretary of War, June 13, 1864, in Memorandum Circular No. 16, P. M. G. Office, June 18, 1864.*

FINAL STATEMENTS.

116. Final certificates to be furnished.—When an enlisted man is to be discharged, his company commander shall furnish him certificates of his accounts, usually called final statements, according to Form 4, pay department.—*Paragraph 164 Army Regulations, 1863.*

117. In final statements, money amounts in all cases shall be written out in full, and also expressed by figures in brackets.—*G. O. No. 57, June 25, 1869.*

118. Duplicate final certificate must be produced.—In all claims of pay by discharged soldiers, the DUPLICATE certificate of enlistment, service, &c., as prescribed in regulations of pay department, must be produced.—*Second Comptroller, October 16 and 17, 1848, vol. 12, pp. 358-360.*

FORAGE.

119. Forage allowed in kind only.—The allowances for forage to mounted officers are not to be commuted, but they are to draw forage in kind for each horse actually kept by them, when, and at the place where, they are on duty, not exceeding the number authorized by law of July 17, 1862: *Provided, however,* That when forage in kind cannot be furnished by the proper department, then, and in all such cases, officers entitled to forage may commute the same according to existing regulations.—*Section 1 act July 17, 1862, in G. O. No. 91, 1862.*

WHEN FORAGE IN KIND CANNOT BE FURNISHED by the proper department, officers entitled to it may commute on quartermaster's or commanding officer's certificate; if on detached duty, their own certificate will suffice. Officers on leave of absence are not entitled to forage or commutation therefor.—*G. O. No. 132, 1862.*

120. Part forage not to be commuted.—An officer in the field, who, from the necessity of the case, is supplied with only part of the forage rations in kind to which he is entitled, has no valid claim upon the government for the commutation of the deficiency. It is a misfortune to be borne, not paid for.—*Second Comptroller, December 4, 1863.*

FORAGE CANNOT BE COMMUTED FOR THE TIME AN OFFICER WAS A PRISONER OF WAR.—*G. O. No. 24, of 1863, from the Quartermaster General's office, provides for such cases.—Letter from Adjutant General, October 21, 1864, to Paymaster General, in case of Major Motley, 1st Massachusetts cavalry.*

FRAUDS AND FORGED PAPERS.

121. Payment on fraudulent accounts not allowed.—An amount paid as monthly pay, &c., by a paymaster to a man fraudulently representing himself to be a volunteer officer, there being no such officer, cannot be allowed.—*Second Comptroller, April 11, 1863, vol. 16, p. 168.*

122. Payment on forged indorsement not allowed.—A payment made by a paymaster on treasury certificate, on a forged indorsement, cannot be allowed, nor can a duplicate issue.—*Second Comptroller, November 30, 1855, vol. 19, p. 116.*

123. Guards against frauds and double payments on officers' pay accounts.—The large number of officers of the regular army and of the volunteer general staff now in service, and who are entitled to draw their pay monthly on individual accounts, renders it necessary, in order to guard, as far as possible, against forgeries or double payments of such accounts, to require a strict compliance with paragraph No. 1348 Revised Army Regulations of 1863.

Hereafter, therefore, officers of the above classes will draw their pay from some paymaster of the pay district in which they are serving. They can obtain from such paymaster checks on New York to remit to their families, or forward their accounts to the senior paymaster of the district, with instructions how and in what shape they desire the amount to be forwarded to them or to their families.—*Circular No. 15, P. M. G. Office, of June 18, 1864.*

124. To prevent payments on fraudulent soldiers' discharge papers.—Paymasters are instructed to refuse payment unless the identity of the soldier is properly established.—*Circular No. 58, P. M. G. O., August 12, 1867.*

To insure, as far as practicable, prompt payment of such claims, and at the same time still more carefully guard against fraud, all officers who sign and deliver discharge papers will instruct the soldier to present them to the chief of the pay district in which he is serving at the time of his discharge, or, if he prefer, to some other designated chief of a pay district; and the officer will then immediately notify, through another channel than the hands of the man discharged, the paymaster designated, of the fact of such discharge, with date, name, regiment, and company of the soldier as set forth in the papers.

No payments will be made on discharge papers by any paymaster except on receipt of such notification, unless he may be otherwise conclusively satisfied of their genuineness, and of the personal identity of the claimant.—*Secretary of War, in G. O. No. 82 of August 28, 1867.*

125. Paymasters cannot fail to understand that they are liable on their official bonds for the amount of all payments made by them on spurious vouchers. The identity required in cases of discharged soldiers should embrace not only the fact that the claimant is the person named in the final papers, but also that he is the identical soldier so enlisted and discharged as therein set forth.—*Circular No. 58, P. M. G. Office, August 12, 1867, republishing Circular 40 of 1865.*

126. The cautions to guard against forged papers contained in circulars No. 40, September 23, 1865, and No. 58, August 12, 1867, from this office, will not be considered as changing the long-established rule in paragraph 60, in regard to the transfer by soldiers of their final accounts; *provided* the officer witnessing the transfer certifies on the final statements that he has indorsed the fact of transfer upon the discharge. Of course the paymaster must be satisfied of the genuineness of the papers.—*Decision of the Paymaster General, June 17, 1869.*

HOSPITAL STEWARDS.

127. Classification of hospital stewards.—The following classification of hospital stewards is announced for the information and guidance of all concerned :

The **FIRST CLASS** will consist of those appointed in the regular army by the Secretary of War, and those of the non-commissioned staff of regular battalions and volunteer regiments.

The **SECOND CLASS** will consist of those selected by surgeons of hospitals, and detailed by the **WRITTEN ORDER** of the commanding officer at a post (or with bodies of troops) of **MORE** than four companies.

The **THIRD CLASS** will consist of those selected by surgeons, and detailed by the **WRITTEN ORDER** of the commanding officer at a post (or with bodies of troops) of four or a less number of companies.—*War Department, in Circular No. 53, Adjutant General's Office, of July 19, 1864.*

128. Two dollars per month to stewards re-enlisting.—Hospital stewards, United States army, are entitled to the two dollars per month for re-enlistment.—*Paymaster General to Major S. Smith, June 6, 1862.*

129. A private soldier or non-commissioned officer appointed by the War Department a hospital steward is not discharged, but continues to serve out the term for which he enlisted.—*Adjutant General to General Hancock, March 6, 1868.*

MINORS.

130. Minors not to be enlisted except for learning music.—Hereafter boys under the age of twenty-one will not be enlisted, except for the purpose of learning music, and then only under authority from the superintendent of recruiting service, or the Adjutant General of the army, after the written consent of the parent, guardian, or master has been obtained. In cases where there is neither parent, guardian, nor master, no enlistment will be made. In case of every recruit rejected or discharged on account of minority, whose enlistment has been made in violation of the above, recommendation will be made that the expenses incurred by the government for such enlistment be stopped from the pay of the officer making it.—*Circular, headquarters of the army, January 31, 1867, as substitute for Circular 33, headquarters of the army, November 2, 1866.*

131. No pay or allowance to minors in certain cases.—Minors discharged by the civil authority, or upon the personal application of parents or friends, will be discharged without pay or allowances.—*G. O. No. 51, 1861, and paragraph 1371 Army Regulations of 1863.*

132. Law requiring discharge of minors repealed.—The fifth section, act September 28, 1850, providing for the discharge from service of minors enlisted without the consent of parents or guardians, is repealed. Hereafter (from February 13, 1862) no person under the age of eighteen shall be mustered into the service of the United States, and the oath of enlistment taken by the recruit shall be conclusive as to his age.—*Act of February 13, 1862, in G. O. No. 15, 1862.*

The act of Congress of February 13, 1862, although prohibiting the discharge of minors, does not authorize their enlistment, or muster into service, except with the written consent of their parents, masters, or guardians.—*G. O. No. 68, 1862.*

PAY.

133.—Pay and allowances of the General and Lieutenant General and their aids, &c.—That the pay proper of the General shall be \$400 per month, and his allowance for fuel and quarters, when his headquarters are in Wash-

ington, shall be at the rate of \$300 per month, and his other allowances in all respects the same as are allowed to the Lieutenant General by the second section of the act approved February 29, 1864; * * and the said General may select from the regular army, for service upon his staff, such number of aides, not exceeding six, as he may judge proper, who, during the term of such staff service, shall each have the rank, pay, and emoluments of a colonel of cavalry. And it is hereby provided that, in lieu of the staff now allowed by law to the Lieutenant General, he shall be entitled to two aides and one military secretary, each to have the rank, pay, and emoluments of a lieutenant colonel of cavalry during the term of such staff service.—*Act to revive the grade of General, approved July 25, 1866, in G. O. No. 52, July 26, 1866.*

134. Additional pay to adjutant and quartermaster of engineer battalion.— * * and the officers of engineers acting respectively as adjutant and quartermaster of the battalion, shall be entitled to the pay and emoluments of adjutants and quartermasters of cavalry.—*Section 20, act July 28, 1866, in G. O. No. 56, A. G. O., August 1, 1866.*

135. Cavalry pay, &c. to mounted officers.— * * the pay and emoluments of all field and other mounted officers shall hereafter be the same as is now provided by law for cavalry officers of like grades.—*Section 1, act March 2, 1867, in G. O. No. 9, March 7, 1867.*

136. Mounted officers allowed cavalry pay and allowances.— *And provided further,* That officers of the army and of volunteers assigned to duty, which requires them to be mounted, shall, during the time they are employed in such duty, receive the pay, emoluments, and allowances of cavalry officers of the same grade respectively.—*Section 1, act July 17, 1862, chapter 200.*

IN ALL CASES OF THIS KIND the certificate of the commanding officer of the department to the fact that the claimant's duties required him to be mounted shall be sufficient to entitle him to cavalry pay, the claimant himself certifying that he was not furnished with a public horse during the time.—*Adjutant General to Paymaster General, July 15, 1869.*

137. When an officer of the army receives a temporary appointment from the proper authority, to a grade in the militia then in actual service of the United States, higher in rank than that held by him in the army, he shall be entitled to the pay and emoluments of the grade in which he serves, But in no case can an officer receive the compensation of two military commissions or appointments at the same time.—*Paragraph 1378 Army Regulations of 1863.*

138. An officer appointed by the President, and whose appointment failed to be confirmed by the Senate, but expired by constitutional limitation on the adjournment of that body, is entitled to pay to include the date on which he received official notification of his failure of confirmation, having been in the performance of duty to include that date, as certified by his commanding officer.—*War Department, case of Captain Charles Doty, September 15, 1863.*

139. An officer on leave who resigns will be paid to the date given in the acceptance of his resignation as the date when the same is to take effect. If no such date is named, then to the date of the order.

AN OFFICER ON DUTY WHO RESIGNS WILL BE PAID to the date at which he received notice of the acceptance of his resignation, provided he continued on duty till that time.—*Second Comptroller to Paymaster General, March 14, 1864, in Circular No. 8, P. M. G. Office, of March 15, 1864, and War Department G. O. No. 103, 1864.*

140. An officer dismissed by sentence of court-martial will be paid to the date when the order approving the sentence was received at the post where the officer was, if no other time be specified in the sentence, or in the order promulgating it, as the termination of his service and pay.—*Second Comptroller to Paymaster General, March 14, 1864, in Circular Paymaster General's Office, No. 8 of 1864, and in War Department G. O. No. 103 of 1864.*

141. An officer restored to the service either by the revocation of the order of dismissal or discharge, or by simple restoration, is not entitled to pay for the period that he was out of service, unless the same is expressly ordered by the War Department.—*Decision of Secretary of War, July 7, 1863.*

IT IS A UNIFORM RULE THAT WHEN AN OFFICER (army or navy) is out of service, and is restored by reappointment, he cannot receive pay for the interval, except by act of Congress.—*Second Comptroller, September 6, 1852, vol. 15, p. 394.*

AN OFFICER WHO HAD BEEN DISMISSED FROM SERVICE by sentence of court-martial and restored by reappointment confirmed by the Senate, under act July 20, 1868, is allowed pay only from date on which assigned to duty in official orders from the Adjutant General's office.—*Adjutant General, February 25, 1869, in the case of Lieutenant Barnhart, 4th U. S. cavalry. (See E. B. 5645, P. M. G. Office, March 3, 1869.)*

DISMISSED OFFICER RESTORED TO RANK AND DUTY is entitled to pay from DATE OF ORDER restoring him to duty.—*Paymaster General, case of Lieutenant Vaughan, First Marine Battery, May 18, 1863.*

AN OFFICER RESTORED TO HIS RANK AND POSITION, with the full amount of his pay and subsistence, is not entitled to emoluments and allowances.—*Second Comptroller, March 15 and April 4 of 1853, vol. 16, pp. 110 and 148.*

142. An officer can be paid for only one grade.—No officer shall receive pay for two staff appointments for the same time.—*Paragraph 1345, Army Regulations of 1863.*

143. Officers paid only from acceptance and from promotion.—Officers are entitled to pay from the date of the acceptance of their appointments, and from the date of promotion.—*Paragraph 1346 Army Regulations of 1863.*

AN OFFICER APPOINTED BY THE PRESIDENT OF THE UNITED STATES is entitled to pay only from DATE OF ACCEPTANCE OF COMMISSION; the date of acceptance should, therefore, be certified on the pay account of such officer when first paid.—*Paragraph 1346 Army Regulations of 1863; Opinion of Attorney General, April 16, 1834, vol. 2, p. 638.*

NOTE.—This applies to all general officers of regulars and volunteers appointed from regimental commissions.

PERFORMANCE OF DUTY BY AN OFFICER is regarded as sufficient evidence of his acceptance of the appointment to which the duty appertains.—*Second Comptroller, December 17, 1840, vol. 15, p. 13.*

144. Pay of a staff appointment.—A staff appointment conferred on an officer in the line of the army is not a promotion, but an original appointment. Its pay will, therefore, commence from the date of the officer's acceptance. Such acceptance may be either by letter or by commencing to perform the duty.—*Second Comptroller, October 13, 1851, vol. 15, p. 13.*

145. Acting appointments cannot be paid as of the grade in which acting.—*Paymaster General, 1861.*

NOTE.—Lieutenants acting assistant commissaries of subsistence are, by express statute, exceptions to this rule.

146. A subaltern doing duty as acting assistant commissary of subsistence is entitled to twenty dollars per month extra pay, but drops one ration per day.—*Section 8, act of March 2, 1821; section 2, March 2, 1827; Opinion Attorney General, April 16, 1836, vol. 3, p. 84; Secretary of War to Second Comptroller, October 29, 1853.*

NOTE.—An acting assistant commissary is paid on the certificate of the Commissary General of Subsistence, upon the face of the account, that duty has been performed during the time charged.

A REGIMENTAL QUARTERMASTER IS NOT ENTITLED to the additional twenty dollars per month, less one ration, for performance of duty as acting commissary of subsistence.—*Paymaster General, E. B. 5227, August 17, 1868, and Second Comptroller's decision, vol. 20, p. 207.*

147. That the principal assistant in the ordnance bureau of the War Department shall receive a compensation not less than that of the person employed at the foundries, under the 5th section of the act approved August 23, 1842, from and after the date thereof, (viz, pay, &c., of major of ordnance).—*Section 1, act making appropriations for the support of the army, approved September 28, 1850.*

148. The Secretary of War has decided that officers detailed as professors at colleges or universities [under section 26, act July 28, 1866] are to have full pay, whether retired or not; but neither class are to have commutation for fuel and quarters.—*Letter of A. G. to P. M. G., June 26, 1868, also letter of A. G. to Q. M. G., July 7, 1868.*

149. No brevet pay to officers of regulars or volunteers.—That the President of the United States be, and he is hereby, authorized, by and with the advice and consent of the Senate, to confer brevet rank upon such commissioned officers of the volunteer and other forces in the United States service as have been, or may hereafter be, distinguished by gallant actions or meritorious conduct, which rank shall not entitle them to any increase of pay or emoluments.—*Act of March 3, 1863, in G. O. No. 73, 1863.*

THAT OFFICERS BY BREVET IN THE REGULAR ARMY shall receive the same pay and allowances as brevet officers of the same grade in the volunteer service, and no more.—*Section 9, act of March 3, 1865, in G. O. No. 31, 1865.*

THAT BREVET RANK SHALL NOT ENTITLE an officer to precedence or command except by special assignment of the President, but such assignment shall not entitle any officer to additional pay or allowances.—*Section 7, act (army appropriation bill) approved March 3, 1869, in G. O. No. 15, March 11, 1869.*

150. Present rate of pay continued to enlisted men.—That section 1 of the act entitled "An act to increase the pay of soldiers in the United States army, and for other purposes," approved June 20, 1864, be, and the same is hereby, continued in full force and effect for three years from and after the close of the rebellion, as announced by the President of the United States by proclamation bearing date the 20th day of August, 1866.—*Section 2, act March 2, 1867, in G. O. No. 9, March 7, 1867.*

THAT THE PAY AND ALLOWANCES of the enlisted men of the army shall remain as now fixed by law until the 30th of June, 1870.—*Resolution of Congress, approved April 6, 1869.*

151. Where the date of enlistment of soldiers is not stated upon the muster rolls on first muster for pay, on account of non-receipt of descriptive rolls or other defects in their history, they should be paid FROM DATE OF JOINING THE COMPANY FOR DUTY, as certified to by the company commander.

This has been in immemorial usage as a rule by this department, and will hereafter be strictly observed.—*Circular No. 30, Paymaster General's Office, April 4, 1865.*

152. The muster rolls are to embrace all the data necessary to insure justice to the soldier and to guide the paymaster in making his payments. Thus, when a man is entitled to the benefits of the second section of the act of August 4, 1854, the following remark should be placed opposite his name: "TWO DOLLARS PER MONTH FOR FIVE YEARS' CONTINUOUS SERVICE." If he be entitled to one dollar additional for subsequent periods of five years' continuous service, the remark will then be "THREE DOLLARS PER MONTH FOR TEN YEARS' CONTINUOUS SERVICE;" "FOUR DOLLARS PER MONTH FOR FIFTEEN YEARS' CONTINUOUS SERVICE," &c. For soldiers coming under the provisions of the third and fourth sections of the act, note as follows: "TWO DOLLARS PER MONTH FOR CERT. MERIT;" "TWO DOLLARS PER MONTH FOR FIVE YEARS' CONTINUOUS SERVICE, TWO DOLLARS FOR CERT. MERIT," &c., according to the facts of the case.

The service of soldiers is considered continuous, so far as relates to extra pay for re-enlisting, when not more than thirty days elapse between the time of expiration of service and that of re-enlistment.—*Regulation A. G. Office, May —, 1867, modifying paragraph 1367 Army Regulations of 1863.*

153. Grades of enlisted men of ordnance.—The enlisted men of the Ordnance Department now designated as master-workmen shall hereafter be designated and mustered as sergeants; armorers, carriage-makers, and blacksmiths, as corporals; artificers as privates of first class; laborers as privates of second class. But the pay, rations, and clothing now authorized by law not to be changed.—*Section 3 of army appropriation act of July 5, 1862, in G. O. No. 77, 1862.*

154. Ordnance soldiers attached to light batteries (to each of which [regulars] four are allowed) are corporals, and entitled to the pay formerly allowed to blacksmiths, armorers, and carriage-makers, (twenty dollars per month and one and one-half ration per day.)—*Chief of Ordnance Corps, April 7, 1864, to Paymaster Potter. (See section 4, act February 8, 1815.)*

155. Ordnance soldiers entitled to two dollars per month for re-enlistment.—Decision of Secretary of War, (indorsed on letter of Chief of Ordnance, dated November 8, 1854,) that enlisted men of ordnance are "soldiers," and to be entitled to additional pay for re-enlisting under the second and third sections of the act of August 4, 1854.—*War Department, November 23, 1854; reaffirmed by Second Comptroller to Paymaster General, November 12, 1863.*

PAYMENTS.

156. The payments, except to officers and discharged soldiers, shall be made on [duplicate] muster and pay rolls; those of companies and detachments, signed by the company or detachment commander; of the hospital, signed by the surgeon; and all muster and pay rolls, signed by the mustering and inspecting officer.—*Paragraph 1340 Army Regulations of 1863.*

157. Payments, how made to officers and discharged soldiers.—Officers are paid on certified accounts, as in Form 3; discharged soldiers, on accounts according to Form 5, and certificates, Form 4. An officer retiring from service must make affidavit to the correctness of his pay account, and of the certificate annexed to it, and state his place of residence, and the date when his resignation or removal takes effect.—*Paragraph 1343 Army Regulations of 1863.*

158. Contract surgeons paid by Pay Department.—General Orders No. 90, A. G. Office, November 10, 1866, is as follows:

Paragraph 1308 Revised Regulations of the Army is hereby modified to read as follows:

"1308. The physician's account of pay due, in the ordinary form of an officer's pay account, shall be presented to a paymaster for payment, vouched for by a certificate

thereon by the commanding officer that it is correct and agreeably to contract, and that the services have been duly rendered, which certificate he will not make unless the contract has been approved by the Surgeon General or the Medical Director of the department."

The payment shall be made under the same rules that govern in the payment of officers at the same station.

Paymasters will hereafter pay accordingly.

Such payments shall be made, as in all other cases in this department, by the calendar months, and not, as has been the practice in the medical department, by monthly periods measured from the date of the contract, as from the 10th of May to the 10th of June, &c. [They must be ABSTRACTED separately, and carried by separate entry to the account current.]—*Circular No. 48, P. M. G. Office, November 23, 1866.*

THE SEPARATE ABSTRACT AND SEPARATE ENTRY on the account current required by Circular No. 48, P. M. G. O., dated November 23, 1866, will not apply to payments made to contract surgeons for services rendered after June 30, 1868. They will be entered on the regular abstract of payment under the head of pay.—*Circular to paymasters, August 10, 1868.*

ACTING ASSISTANT SURGEONS OBTAINING LEAVES of absence are required to furnish and pay a substitute.—*P. M. G. in E. B. 5121, June 25, 1868.*

159. Only an officer known or identified to be paid—Payment to one of another district to be reported.—Hereafter, when a paymaster pays an officer who is not on duty in his district, he will immediately report the payment to the Paymaster General, together with the character, date, and number of the order on which he makes payment. Paymasters will make no payment to officers unknown to them, unless they are identified to their satisfaction. Payments to spurious or unauthorized parties are of course at the risk of the officers making them, who will be held rigidly to account for the amount of such erroneous payments.—*Circular No. 53, P. M. G. Office, January 29, 1867.*

160. Payments to appointments during recess of the Senate forbidden.—No payment shall be made as salary in any office not authorized by some previously existing law UNLESS where such office shall be subsequently sanctioned by law, nor to any person appointed during the recess of the Senate to fill a vacancy in any existing office, which vacancy existed while the Senate was in session and is by law required to be filled by and with the advice and consent of the Senate, until such appointment shall be confirmed by the Senate.—*Section 2, act No. 19, February 9, 1863, in G. O. No. 40, 1863.*

161. Officers who have been overpaid should refund the amount to the nearest paymaster, taking from him duplicate receipts for the same. One of the receipts should be forwarded to the Second Auditor through the Paymaster General, the other retained by the officer.—*Paymaster General, July 29, 1862. (See paragraph 248.)*

AN OFFICER OVERPAID BY A PAYMASTER should first be called upon by the paymaster to refund the overpaid amount. If he declines to do so, or is derelict in replying, then application for stoppage may be made to the Paymaster General.—*P. M. G. in E. B. 5635, February 25, 1869.*

162. A payment specially directed by the Secretary of War should be allowed to the disbursing officer who makes it, though unauthorized by law; but if the officer to whom payment is made remains in service, the amount received should be charged to him.—*Decision of Second Comptroller, March 19, 1852, vol 15, p. 214.* But when the certificate states the FACTS NECESSARY to the correct estimate of the amount due, and then goes on to state the amount INCORRECTLY and unnecessarily, the disbursing officer is liable for the erroneous payment if he adopts the erroneous

amount instead of making an estimate on the correct elements furnished.—*Second Comptroller, October 1, 1856, vol. 19, p. 540.*

163. Certificates of non-indebtedness from the Treasury for resigned officers.—Certificates of non-indebtedness from the accounting officers of the treasury for the satisfaction of the pay department will continue to be required of officers of the army prior to final payment.—*Adjutant General, March 15, 1867, to Paymaster General.*

DISMISSED OFFICERS MUST ALSO PRESENT CERTIFICATES of non-indebtedness from treasury officers prior to final payment.—*See Regulations Pay Department, 1849.*

164. Clerks and messengers at the various headquarters may be paid monthly when they are so mustered.—*Adjutant General to Paymaster General, February 15, 1869.*

165. Matrons allowed in regimental hospitals.—When it is considered necessary by the attending surgeons to employ matrons in REGIMENTAL hospitals, the same proportion will be allowed as in post hospitals, and payment will be made when the matrons have been duly appointed and mustered as such upon the rolls of the regimental hospitals.—*Assistant Adjutant General Townsend, February 1, 1864, on appeal of Deputy Paymaster General Leonard.*

166. Rules for the computation of time in making payments to employes of the government.—For any full month's service, performed by persons employed by the government at a stipulated monthly rate of compensation, (or yearly salary, if paid in regular monthly or bimonthly installments,) payments will be made at such stipulated monthly rate, without regard to the number of days the month paid for may contain.

In cases when the service COMMENCES on an intermediate day of the month, and thus embraces only a fractional part thereof, thirty days will be assumed to constitute the entire duration of such month, whether the calendar length thereof be 28, 29, 30, or 31 days, and pay will be computed accordingly.

When the service TERMINATES at an intermediate day of the month, and hence embraces but a fractional part thereof, the whole number of days during which service was rendered in such fractional part of a month will be allowed in making payments.

For convenience in calculating service embracing two or more months or parts of months, but one fraction will be made. Thus, from the 21st of September to the 25th of November, INCLUSIVE, will be calculated from 21st September to 20th October, INCLUSIVE, as one month; from October 21 to November 20, INCLUSIVE, as another month; and from 21st to 25th November, INCLUSIVE, five days, making two months and five days.

When two fractions of months occur in any account for service, both together being less than a whole month, (as from the 21st of August to the 10th of September,) the calculation of time will be from August 21 to 30, inclusive, (ignoring the 31st,) ten days, and from the 1st to the 10th September, inclusive, ten days, making the time to be paid for twenty days.

Service commencing in February will be calculated as though that month contained thirty days; thus, from February 21 to end of month, inclusive, ten days will be allowed, though the actual time be but eight or nine days: *Provided*, That when service commences on the last day of February payment will be made for only one day in that month.

The foregoing rules do not apply to commutation of rations, nor to laborers employed at a per diem allowance. In computing them the actual number of days is to be ascertained and allowed.

Laborers employed by the month and actually performing their first day's labor on the 31st day of any month, will be paid for that day.

Soldiers rendering little or no service on the day of enlistment or discharge, payment for both by the government is unjust. The day of enlistment, therefore, will hereafter be allowed, and the day of discharge excluded.

Individual pay accounts, and company and staff pay-rolls, should distinctly specify the exact time during which officers actually rendered service, under authority entitling to pay in the grade for which pay is claimed.

When accounts are hereafter rendered for service stated to have been performed from one given date to another, one of the days named will be excluded, unless it is specified or clearly shown by the form of the account that the service rendered was "inclusive" of both.—*Circular of Second Comptroller, dated March 1, 1864.*

167. To compute pay for broken periods.—When the pay of officers or soldiers is increased during a month to be computed for, it will be calculated by adding to the pay for the whole month at the lesser rate the difference between the rates of pay for the number of days during which the larger rate of pay is due.—*Second Comptroller to Paymaster General, May 23, 1855.*

PRISONERS OF WAR.

168. Full pay to prisoners of war.—During imprisonment, officers and soldiers of the United States who are or may be prisoners of war are entitled to and receive the same pay as if doing active duty.—*G. O. No. 9, 1862; Second Comptroller, January 6, 1849, vol. 12, p. 429. (See section 14, act March 30, 1814, and section 2, act September 28, 1850.)*

AN OFFICER CAPTURED BY THE ENEMY IS ENTITLED, during his captivity, (under the law of March 30, 1814,) to "the same pay, subsistence, and allowance to which he may be entitled while in the actual service of the United States."

A captain or lieutenant in the actual command of a company at the time of his capture, and thus entitled, under the law of March 2, 1827, to ten dollars per month for responsibility of arms, &c., would not be entitled to a continuance of this additional pay during his captivity, as that would, of course, devolve upon his successor in command; so in the case of an aide-de-camp selected from the line, whose appointment, and consequent increase of pay, depend upon the will of the general appointing him, and are liable to be withdrawn at any moment, whether he be captured or not.

As a general rule, some other officer takes the place of the captured officer as aid, and the captive is entitled, under the law, only to the pay, subsistence, and allowance attached to his lineal rank.—*Second Comptroller to Paymaster General in Memorandum Circular No. 42, Paymaster General's Office, May 8, 1865.*

RATIONS.

169. One additional ration per diem to commissioned officers for every five years' service.—That every commissioned officer of the line or staff (exclusive of general officers) shall be entitled to receive one additional ration per diem for every five years he may have served or shall serve in the army of the United States: *Provided*, That in certain cases where officers are entitled to and receive double rations the additional one allowed in this section shall not be included in the number to be doubled.—*Section 15, act approved July 5, 1838.*

170. The additional ration for five years' service extended to generals and retired officers.—That section 15 of the act * * * approved July fifth, eighteen hundred and thirty-eight, be amended so that general officers shall not hereafter be excluded from receiving the additional ration for every five years' service; and it is hereby further provided that officers on the retired list of the army shall have the same allowance of additional rations for every five years' service as officers in actual service.—*Section 9, act March 2, 1867, in G. O. No. 9, March 7, 1867.*

171. Officers in the army allowed longevity rations for service in the volunteers.—That, in computing the length of service of any officer of the army in order to determine what allowance and payment of additional or longevity rations he is entitled to, * there shall be taken into account and credited to such officer whatever time he may have actually served, whether continuously or at different periods, as a commissioned officer of the United States, either in the regular army or since the 19th day of April, eighteen hundred and sixty-one, in the volunteer service, either under appointment or commission from the governor of a State, or from the President of the United States. * * * *

That in all matters relating to pay, allowances, rank, duties, privileges, and rights of officers and soldiers of the army of the United States, the same rules and regulations shall apply, without distinction, for such time as they may be or have been in the service, alike to those who belong permanently to that service and to those who, as volunteers, may be or have been commissioned or mustered into the military service under the laws of the United States for a limited period. But nothing in this act shall be construed as affecting or in any way relating to the militia of the several States when called into the service of the United States.—*Act of March 2, 1867, sections 1 and 2, in G. O. No. 28, March 21, 1867.*

IN COMPUTING LONGEVITY RATIONS of an army officer, the service need not have been consecutive.—*Second Comptroller, July 24, 1838, vol. 6, p. 571.*

172. Service for longevity rations how reckoned.—By request of the treasury accounting officers, paymasters are notified that hereafter, in paying the longevity rations to officers, service must be reckoned only from date of acceptance, not from date of commission as borne on the official army register.—*Decision of Second Comptroller, February 26, 1868. (See Circular No. 64, P. M. G. Office, March 16, 1868.)*

NOTE.—This is not designed to apply to past cases, wherein the longevity ration has accrued and been paid; that is, to old officers whose commissions date prior to July 28, 1866, but only to those appointed after that date.

173. Military storekeepers * * * now have the specific rank of captains, and in view of the comprehensive language of the recent statute of March 2, 1867, it is concluded that such captains (or any other officers appointed in the peace establishment) are entitled in their pay accounts to compute the time during which they may have served as military storekeepers prior to July 28, 1866.—*Judge Advocate General in letter from Adjutant General to P. M. General, June 10, 1867.*

THE WITHIN OPINION OF THE JUDGE ADVOCATE GENERAL includes "chaplains," who are therefore entitled to longevity rations in the same manner as military storekeepers.—*Adjutant General in indorsement on above letter, July 16, 1867.*

174. An officer dismissed from the service but subsequently restored is not entitled to count time intervening between the dates of dismissal and restoration in computing for longevity rations, not having been in a legal condition to perform service, nor held amenable to military orders or discipline.—*Paymaster General to Adjutant General in E. B. 5078, May 29, 1868.*

175. An officer retired from service with pay proper only is not entitled to longevity rations.—*Paymaster General in E. B. 5664, March 13, 1869.*

176. What officers only are entitled to double rations.—That the true construction of the sixth section of the "Act respecting the organization of the army, and for other purposes," approved August 23, 1842, and of all laws relating in any way to the allowance of double rations to officers, authorizes such allowance to the following officers, and to no others whatever: to the General-in-chief commanding the armies of the United States; to each general officer commanding in chief a separate army, actually in the field; to each general officer commanding a geographical division

embracing one or more military departments; and to each officer commanding a military geographical department; and that any general order or regulation or usage allowing double rations to a chief of staff, or any other officer than those above mentioned, is illegal and void.—*Section 10, act March 3, 1865, in G. O. No. 31, 1865.*

DOUBLE RATIONS ARE NOT PAYABLE WHEN THE OFFICER IS ABSENT FROM HIS COMMAND FOR A PERIOD OF TIME EXCEEDING THIRTY DAYS.—*Paymaster General to Paymaster Etting, May 5, 1865.*

DOUBLE RATIONS TO COMMANDANTS OF FIXED POSTS, UNDER ACT OF AUGUST 23, 1842, ABOLISHED.—*Section 19, act (38) August 3, 1861.*

177. One ration per day to cadets United States Military Academy.—That the cadets of the Military Academy be entitled to the ration now received by the acting midshipmen at the Naval Academy, commencing at the date of the approval of the law authorizing the same.—*Section 2, act (Military Academy appropriation bill) approved February 28, 1867, in G. O. No. 17, March 14, 1867.*

THE DAILY AND MONTHLY RATES OF PAY OF CADETS, BASED UPON THE GROSS SUM PER YEAR, SALARY (FIVE HUNDRED DOLLARS) AND COMMUTED RATIONS, (ONE HUNDRED AND NINE DOLLARS AND FIFTY CENTS,) SIX HUNDRED AND NINE DOLLARS AND FIFTY CENTS, ARE HEREBY FIXED, AS FOLLOWS:

Pay per day.....	\$1 67
Pay per month, (arranged for all months alike).....	50 79

This rule has the concurrence of the accounting officers of the treasury.—*Paymaster General to Brevet Brigadier General T. J. Leslie, April 2, 1867.*

178. Rations for non-commissioned officers of ordnance.—Sergeants and corporals of ordnance receive, by law, ONE AND A HALF ration per day.—*Section 11, act February 8, 1815.*

179. Commutation price of soldiers' rations, in reckoning traveling allowances to soldiers discharged.—*See "TRAVELING ALLOWANCES." Paragraph 199.*

RECEIPTS.

180. Signature to receipt by "mark" must be witnessed.—When a signature is not written by the hand of the party it must be witnessed.—*Paragraph 998 Army Regulations of 1863.*

WHEN A RECEIPT ON A PAY-ROLL IS NOT SIGNED BY THE HAND OF THE PARTY, THE PAYMENT MUST BE WITNESSED; THE WITNESS TO BE A COMMISSIONED OFFICER, WHEN PRACTICABLE.—*Paragraph 1342 Army Regulations of 1863. (See also paragraph 963 Army Regulations of 1863.)*

REJECTED RECRUITS.

181. When rejected recruits may be paid.—When a soldier, a recruit, has been rejected by a board of inspectors after joining his regiment, and recommended for discharge, but the report of the board does not show that the disability existed at time of enlistment, it will be assumed that the disability did not so exist, but was subsequently contracted in service and if he was passed on the first examination of the depot of recruits he should be paid on his "final certificates."—*Based on the decision of the General-in-chief, with approbation of Second Comptroller. (See letter of Paymaster General Towson, of September 26, 1837, to Paymaster C. H. Smith.)*

RETIRED OFFICERS.

182. Laws for retiring army officers.—Laws for retiring officers of the regular army in sections 15, 16, 17, and 25, act August 3, 1861, in G. O. No. 54, 1861; section 12, act 165, of July 17, 1862, in G. O. No. 91, 1862, and section 32, act July 28, 1866.

CONSTRUES LAW IN CASES OF OFFICERS WHOLLY RETIRED.—By a decision of the Second Comptroller of the Treasury, dated the 20th instant, an officer of the army “wholly retired from the service with one year’s pay and allowances,” under the provisions of section 17, act No. 38, of August 3, 1861, is entitled to receive the year’s pay and allowances IMMEDIATELY UPON HIS RETIREMENT. “Pay and allowances” includes only PAY PROPER AND RATIONS. Pay for forage and servants is not admissible. This rule will govern all officers of this department.—*Second Comptroller, May 20, 1864, on inquiry of Paymaster McClure, case of Captain J. B. Miller, 13th United States infantry.*

183. Retired field and mounted officers are entitled to cavalry pay under the provisions of section 1, act March 2, 1837.—*Decision of Second Comptroller, June 19, 1867.*

184. Full pay when on duty.—Retired officers may be assigned to any appropriate duty by the President; when so assigned, they shall receive the full pay and emoluments of their grade while so assigned and employed.—*Section 12, act July 17, 1862.*

THE ATTORNEY GENERAL HOLDS, IN EFFECT, that when a retired officer is assigned to duty, it is duty appropriate to his retired grade; so that if a major in the regular army held the rank or command of a major general when he received the wounds for which he is retired, and is actually retired in that grade, he would, when assigned to duty, be entitled to the full pay and allowances of a major general on the active list.—*Extract from opinion of the Attorney General, in Circular No. 66, P. M. G. Office, April 22, 1868.*

185. Retired officers detailed as professors in colleges, are allowed full pay without commutation of fuel, quarters, &c.—*See “Pay,” paragraph 148.*

186. Officers “wholly retired,” with one year’s pay and allowances must obtain, before payment, certificates of non-indebtedness from the Second and Third Auditors of the Treasury.—*Paymaster General in E. B. No. 5658, March 12, 1869.*

SERVANTS.

187. Rule fixing number of servants for officers.—The number of servants allowed by law to officers of the army according to grade, was fixed by General Order from Adjutant General’s office, of July 8, 1816, viz: major general, 4; brigadier general, 3; colonels, lieutenant colonels, majors, (and hospital surgeons,) 2; all other commissioned officers, 1 each.—*G. O. A. G. Office of July 8, 1816, announcing regulation conformably with section 12, act April 24, 1816.*

188. That the measure of allowance for pay for an officer’s servant is the pay of a private soldier as fixed by law at the time; that no non-commissioned officer shall be detailed or employed to act as a servant, nor shall any private soldier be so detailed or employed except with his own consent; that for each soldier employed as a servant by any officer there shall be deducted from the monthly pay of such officer the full monthly pay and allowances of the soldier so employed; and that, including any soldier or soldiers so employed, no officer shall be allowed for any greater number of servants than is now provided by law, nor be allowed for any servant not actually and in fact in his employ.—*Section 1, act March 3, 1865, in G. O. No. 31, 1865.*

THE OFFICER IS AUTHORIZED TO CLAIM THE PAY, RATIONS, AND CLOTHING OF A PRIVATE SOLDIER of that arm of the service to which he, the officer, may belong.—*Second Comptroller, through Second Auditor, April 4, 1833.*

PAY OF OFFICER’S SERVANT AT SIXTEEN DOLLARS PER MONTH.—The first section of the act approved March 3, 1865, (public, No. 57,) provides “that the measure of allow-

NOTE.—In paragraph 182, page 34, strike out all after the word “RETIREMENT,” and insert the following: “By the term ‘one year’s pay and allowances’ was intended an amount equal to the sum of the pay proper and all the customary allowances of the officer for one year.”—*Decision of Judge Advocate General, October 2, 1869, approved by Secretary of War.*

ance for pay for an officer's servant is the pay of a private soldier as fixed by law at the time." This will be understood as fixing the pay of an officer's servant at sixteen dollars (\$16) per month, for all arms of the service ON AND AFTER March 3, 1865, so long as that shall continue to be the lawful pay of a private soldier.—*Memorandum Circular No. 40, Paymaster General's Office, May 5, 1865.*

189. An officer using soldier as servant should drop on his pay account the pay and allowances of a servant. When the officer certifies on the account that he has subsisted such servant at his own table, and that neither he nor the soldier has drawn the latter's subsistence in kind, he may be paid the commutation therefor, that is, he need not drop the servant's subsistence on his pay account.—*Paymaster General in E. B. 4741, November 13, 1867, the Second Comptroller concurring.*

SIGNAL OFFICERS:

190. Officers temporarily serving as signal officers shall be, and shall be styled, acting signal officers.—*G. O. No. 47, July 18, 1868.*

191. Pay of acting signal officers.—By direction of the Secretary of War, officers temporarily serving as signal officers may receive, for the time they are so serving, the pay and emoluments of cavalry officers of their respective grades; but in that case horses, &c., now furnished and foraged by the United States for their use will not be allowed.—*G. O. No. 62, August 4, 1868.*

STOREKEEPERS.

192. Rank, pay, and allowances of storekeepers.—That (excepting the ordnance storekeeper and paymaster at the Springfield armory, who has the rank, pay, and allowances of a major of cavalry, see section 21, act July 28, 1866,) all storekeepers of the army shall hereafter have the rank, pay, and allowances of captains of cavalry.—*Section 7, act March 2, 1867, in G. O. No. 9, March 7, 1867.*

MILITARY STOREKEEPERS MAY COMPUTE TIME served prior to July 28, 1866, in charging for longevity rations.—*See "Rations," paragraph 173.*

SUBSTITUTES.

193. The additional pay per month for re-enlistments under act August 4, 1854, is not due to a soldier re-enlisting as a substitute for another.—*Second Comptroller to Fourth Auditor, October 15, 1864.*

SUPERINTENDENTS OF NATIONAL CEMETERIES.

194. Superintendents of national cemeteries are held not to be enlisted men, having purely civil employment and a civil title. But they are by law to receive the pay and allowances of an ordnance sergeant.—*Adjutant General, approved by Secretary of War, October 17, 1867.*

195. Superintendents of national cemeteries may hereafter be paid MONTHLY, with commutation of clothing, if none has been drawn in kind.—*Circular to Paymasters, February 14, 1868.* Each payment will be noted on the superintendent's descriptive list.—*Circular to Paymasters, August 19, 1867.*

TEACHER OF MUSIC.

196. The pay of the teacher of music at West Point is increased to seventy-five dollars per month, with present allowances.—*Order of Secretary of War, December 8, 1868.*

TRAVELING ALLOWANCES—(See also "Mileage.")

197. Traveling pay and allowances to discharged officers and soldiers.—The laws of March 3, 1799, March 16, 1802, January 11, 1812, and January

29, 1813, give an officer or soldier of the regular army, when HONORABLY discharged, travel pay and rations, (or an equivalent in money,) at the rate of twenty miles per day, from place of discharge to his residence.

TRAVELING ALLOWANCES ARE COMPUTED by taking the distance in miles from place of discharge to place of residence or enrollment to be traveled over, and giving ONE day's pay proper and allowance of rations (commuted) for every TWENTY miles of such distance.

198. The traveling pay is due to a discharged officer or soldier unless forfeited by sentence of a court-martial, or as provided in paragraph 1371, or the discharge is by way of punishment for an offense.—*Paragraph 1369 Army Regulations of 1863.*

199. In reckoning the traveling allowance to discharged officers or soldiers, the distance is to be estimated by the shortest mail route; if there is no mail route, by the shortest practicable route.—*Paragraph 1370 Army Regulations of 1863.*

THIRTY (30) CENTS IS HEREBY FIXED as the uniform rate at which commutation of rations shall be paid to soldiers discharged from the service of the United States.—*Special Orders No. 5, A. G. Office, February 1, 1868. (See also Circular No. 63 P. M. G. Office, February 4, 1868.)*

200. Hereafter mileage will be computed by the shortest route usually traveled, according to official tables of distances, to be prepared by the Quartermaster General and approved by the Secretary of War.—*G. O. No. 74 A. G. O., August 3, 1867.*

201. Fractions of days have never been recognized on settling accounts for regular pay or travel pay. For more than half a century the practice has been uniform in this respect. * * * If the fraction (at the rate of twenty miles to a day, as prescribed by law) be more than half a day, payment has been made for a full day; if less than half a day, nothing has been allowed for the fraction. * * * *Second Comptroller, November 18, 1863, to Assistant Adjutant General Chalfin.*

202. Resigned officers not to be paid traveling allowances home.—*See letter of Judge Holt to Secretary of War, September 18, 1862; also letter of Paymaster General, September 24, 1861.*

TRAVELING ALLOWANCES HOME * * * AS A GENERAL PRACTICE have been refused, in all cases of discharge on tender of resignation, by reason of prohibitory rules of immemorial usage and practice in this office and with the accounting officers of the treasury. This prohibition applies to all officers and soldiers discharged from service upon their own request and for their own private benefit.—*Paymaster General to Adjutant General, in E. B. 4754, November 29, 1867. (See also report of Adjutant General to Secretary of War, December 12, 1867, in the case of Lieutenant Joseph W. Price, 39th Iowa Volunteers.)*

203. The place of enlistment is usually considered the place of residence within the meaning of the law. But if enlisted in the enemy's country and brought to the United States and discharged, his traveling allowances will be computed from place of discharge to his home or actual residence.—*Second Comptroller, August 13, 1850, vol. 14, p. 35.*

204. A soldier on receiving and accepting a commission as a company officer is not entitled to the traveling allowances provided for in section 15, act January 29, 1813.—*Second Comptroller, June 26 and September 16, 1848, vol. 12, p. 334.*

205. A soldier re-enlisting at the expiration of his term of service is entitled to receive all that is due him on the completion of his enlistment, including travel pay and subsistence, as though he had not again entered the service. This includes everything except for "Soldiers' Home."—*Decision of Second Comptroller, July, 1863.*

206. That in all cases where the government shall furnish transportation and subsistence, or tender the same to discharged officers and soldiers from the place of their discharge to the place of their enrollment or original muster into the service, they shall not be entitled to travel pay, or commutation of subsistence.—*Section 8, act (No. 122) approved June 20, 1864, in G. O. 216 of 1864.*

207. If discharged men are at home on furlough or leave, awaiting discharge from service, they are not entitled to traveling allowances.—*Paymaster General, November 10, 1862, to Paymaster Larned.*

208. A soldier discharged at his own request prior to expiration of term, and NOT in consequence of sickness, is not entitled to travel pay to his residence.—*Second Comptroller to Second Auditor, April 28, 1855.*

209. A soldier dishonorably discharged at any time from the United States, as a punishment, is not entitled, under existing laws, to travel pay and allowances from place of discharge to his residence.—*Second Comptroller, September 24, 1853, and Secretary of War, November 11, 1853.*

210. A soldier tried for an offense and sentenced to confinement, with or without hard labor, for a specified period of time, which confinement extends beyond the expiration of his term of enlistment, is entitled to the usual traveling allowances under act of January 29, 1813, section 15, even if dishonorably discharged: provided he served out his full term, and was not a convict by a civil court, nor a deserter.—*Second Comptroller to P. M. G., July 10, 1868.*

211. A soldier discharged to be employed as teamster in quartermasters' department is legally entitled to traveling allowances.—*Second Comptroller May 15, 1850.*

212. A soldier who, at time of discharge from service, is in custody of civil authority and under sentence of imprisonment, is not entitled to receive traveling allowances.—*Second Comptroller, May 28, 1852, vol. 15, p. 299.*

213. A soldier of volunteers or militia who, from sickness or other proper cause, cannot avail himself of government transportation nor march with his company, is entitled to his travel pay from place where he may rightfully be when his company is discharged to his place of residence.—*Second Comptroller, June 27, 1848.*

214. Volunteers originally called into service for six months, and who on expiration of term of service were remustered for a second term, are not entitled to travel pay and rations for each term, to place of original organization or residence. No pay for constructive journeys home is allowed, except on re-enlistment.—*Second Comptroller, March 8, 1851, vol. 14, p. 228.*

215. A paymaster's clerk receives the actual expense of transportation while traveling under orders in the discharge of his duty; (paid by the quartermasters' department.)—*Section 3, act of April 24, 1816, and paragraph 1118 Army Regulations of 1863.*

VETERINARY SURGEONS.

216. No bounty, clothing, rations, &c., to veterinary surgeons.—Section 37 of act of Congress approved March 3, 1863, provides for the compensation of veterinary surgeons. They are not recognized as being entitled to bounty, clothing, rations, &c.—*Adjutant General, March 18, 1864, by Major Breck, on inquiry of Paymaster B. B. Hammond. (See paragraph 159, Manual of 1864.)*

217. Only one veterinary surgeon at seventy-five dollars per month is allowed to each of the old cavalry regiments, but two are allowed to each of the new cavalry regiments, one at one hundred dollars, and one at seventy-five dollars per month.—*Paymaster General, confirmed by Secretary of War. (See letter of Adjutant General to General Emory, June 6, 1867.)*

FORFEITURES AND STOPPAGES.

FORFEITURES.

218. Allowances stopped to officers absent from duty over six months.—Officers of the army absent with or without leave, from their appropriate duties, over six months, not to receive the allowances by law for servants, forage, transportation of baggage, fuel, and quarters, either in kind or commutation.—*Act August 3, 1861, in G. O. No. 54, 1861.*

THE ACT OF AUGUST 3, 1861, SECTION 20, (see foregoing,) although regarded in most cases as superseded by the act of March 3, 1863, section 31, and of June 20, 1864, section 11, (see paragraph following,) is understood to be still operative (because imperative in its terms, embracing no exception) upon the cases of officers withdrawn from duty awaiting orders, and those absent with leave on account of sickness or wounds. (The Comptroller of the Treasury concurring.)—*P. M. G. in Circular 65, P. M. G. Office, April 13, 1868; and to Adjutant General, E. B. 5229, August 19, 1868.*

219. Reduces pay of officers absent with or without leave.—Any officer absent from duty WITH leave, except for sickness or wounds, shall, during his absence, receive half the pay and allowances prescribed by law, and no more; and any officer absent WITHOUT leave shall, in addition to the penalties prescribed by law or a court-martial, forfeit all pay or allowances during such absence.—*Section 31, act No. 54, March 3, 1863, in G. O. No. 73, 1863. (See also paragraph 3, G. O. No. 92, 1862.)*

LEAVE OF ABSENCE FOR OTHER CAUSE THAN SICKNESS OR WOUNDS may be allowed an officer by order of his proper commander, without deduction from his pay and allowances: *Provided*, The aggregate of such absence shall not exceed thirty days in any one year.—*Section 11, act (No. 122) approved June 20, 1864, in G. O. No. 216 of 1864. (See, in full, paragraph 14, Manual of 1864.)*

THE PERIOD OF "ANY ONE YEAR" during which an absence of thirty days is exempt without reduction of pay is regarded as extending from June 20 of one year to June 20 of the following year, the law dating from June 20, 1864. This interpretation has the concurrence of the Comptroller of the Treasury.—*Circular No. 65, P. M. G. Office, April 13, 1868.*

THE THIRTY-FIRST SECTION OF THE ACT * * approved March 3, 1863, or the eleventh section of the act approved June 20, 1864, shall not be construed to abridge the privileges usually allowed to the professors of the Military Academy, of being absent during the suspension of the ordinary academic studies of that institution.—*Joint Resolution of Congress, approved July 2, 1864.*

220. Deserter forfeits all arrearages.—Every deserter shall forfeit all pay and allowances due at the time of desertion. Stoppages and fines shall be paid from his future earnings, if he is apprehended and continued in service and if they are adjudged by a court-martial; otherwise from his arrears of pay.—*Paragraph 1358 Army Regulations of 1863.* (See also decision of Second Comptroller, vol. 10, p. 321.)

221. A soldier enlisting while a deserter and afterwards restored to duty on first enlistment, to refund all pay, &c., received during the fraudulent enlistment.—*Second Comptroller, May 24, 1866.* [No. 3777, E. B.]

222. A deserter restored to duty forfeits pay, &c., from last payment.—A soldier deserted January 28, 1863; returned to regiment April 4, 1863; last paid to October 31, 1862. He was restored to duty without trial, with loss of pay and allowances only during period of absence, and claimed pay, &c., from date of last payment to date of desertion. The Second Comptroller decided as follows:

When it is clear that a man intended to desert, an order from a general officer cannot give to a deserter money belonging by law to the United States.

The pay and allowances of this man, up to the time of his return, were forfeited, and cannot be paid except in violation of regulations having the force of law, he having been so long absent as to show that he was a deserter both in fact and intent.—*Second Comptroller to Paymaster General, March 18, 1865, in Memorandum Circular No. 37, Paymaster General's Office, March 20, 1865.*

223. No accrued pay nor any bounty to deserters.—In an interview with the Secretary of War this morning, he concurred in the decision heretofore given by me respecting payments of bounty to soldiers who have been deserters during their respective terms of enlistment.

You are therefore respectfully requested to notify paymasters that soldiers who have violated their contracts with the government, by committing the crime of desertion during the time for which they had enlisted, or were drafted, have no legal claim either to the pay which had accrued at the time of desertion or to any payment of bounty; and that any payments hereafter made in conflict with this decision will be disallowed at the treasury.—*Second Comptroller, June 16, 1865, to Paymaster General, in Memorandum Circular No. 50, Paymaster General's Office, June 17, 1865.*

224. Every enlisted man discharged as a minor, or for other cause involving fraud on his part in the enlistment, or discharge by the civil authority, shall forfeit all pay and allowance due at the time of discharge, and shall not receive any "final certificates."—*Paragraph 1371 Army Regulations of 1863.*

225. No crime, except desertion, forfeits the pay of a soldier, except upon sentence of a court-martial, unless, in consequence of the crime, the soldier is withdrawn from service.—*Second Comptroller, November 2, 1852, vol. 15, p. 448.*

226. The additional pay per month allowed enlisted men of the army for re-enlistment by section 2, act August 4, 1854, is stopped when they are under stoppage of pay by sentence of court-martial.—*P. M. G. in E. B. 5069, May 25, 1868.*

227. The forfeiture of the monthly pay of a soldier when sentenced to confinement to hard labor and to such forfeiture for the same period, commences with the confinement to labor.—*P. M. G. in E. B. 5082, May 30, 1868.*

228. A sentence of forfeiture of the monthly pay of a soldier for a specified period of time which is greater in duration than the remainder of his term of service, must be limited between the dates of promulgation of the sentence and the termination of his proper enlistment term.—*P. M. G. in E. B. 5543, January 18, 1869.* (See *Opinion of Judge Advocate General, January 14, 1869, files of 1869.*)

229. Unconditional pardon restores forfeitures by court-martial.—When a soldier has been tried, convicted, and sentenced to forfeit his pay, &c., and is subsequently UNCONDITIONALLY pardoned, he is thereby restored to all the rights he would have had if the offense had not been committed.—*Second Comptroller to Second Auditor, May 1, 1855, vol. 18, p. 191.*

230. No pay allowed to men for time served by sentence of imprisonment beyond expiration of enlistment.—*Adjutant General to General Palmer, September 8, 1864.*

231. The United States has the undoubted right to detain a soldier, after expiration of service, for trial or to await the result of trial and the execution of sentence, WITHOUT PAY.

If the sentence were one of unconditional ACQUITTAL, then the soldier might have equitable claim for pay during his wrongful detention; but a CONVICTION, and after remission of the sentence, creates no such equity or right.—*P. M. G. in E. B. 5823, May 13, 1869.*

232. Soldiers convicted and imprisoned by civil authority forfeit back pay, &c.—A soldier arrested and imprisoned by civil authority loses right to his back pay, &c., as he will have been withdrawn from service by his own misconduct.—*Second Comptroller, February 16, 1853, vol. 16, p. 60.*

A SOLDIER CONVICTED BY CIVIL AUTHORITY OF A CRIME and thereby withdrawn from the service of the United States by his own fault, forfeits all pay, &c., due him at the time of his conviction.—*Second Comptroller, July 22, 1855, vol. 18, p. 350; G. O. No. 21, War Department, 1853.*

A SOLDIER IN CONFINEMENT BY THE CIVIL AUTHORITY is not entitled to pay, &c., for the time he was in prison.—*Comptroller's file, March 24, 1834.*

SOLDIERS CONFINED BY CIVIL AUTHORITY are not entitled to pay during such confinement, unless discharged therefrom without trial, or by trial and acquittal; and commanders of companies and detachments are required to state explicitly upon the muster-rolls of their companies or detachments the period of such confinements, and whether the soldiers so confined were discharged without trial; and, if tried, whether they were acquitted or convicted.—*G. O. No. 21, from Adjutant General's Office, July 27, 1853; republished in Circular No. 4, A. G. O., January 13, 1864.*

THE PROHIBITIONS [in the above] CONTEMPLATE CONVICTION for crime or other offense grave enough to withdraw the soldier, by its consequences, from service for the whole or an important portion of the remainder of his term, thus nullifying, to that extent, his contract of enlistment.—*Second Comptroller to Paymaster General, February 18, 1868, in E. B. 4892, February 19, 1868.*

233. Payment of forfeits to another soldier.—When a soldier is sentenced by a court-martial to forfeit and to pay to another soldier a certain sum of his pay, the receipt of the person to whom the forfeited amount is to be paid will be a valid and sufficient voucher to the disbursing officer, and will be admitted to his credit in the settlement of his accounts.—*Second Comptroller, July 30, 1863.*

234. Retained pay not forfeited if words "honestly and faithfully" erased.—A soldier having served out the full term of his enlistment is entitled to "retained pay," notwithstanding the words "honestly and faithfully" are stricken out of his discharge and certificates.

A SOLDIER DISCHARGED ON SURGEON'S CERTIFICATE of disability before the expiration of his term of enlistment is entitled to "retained pay" up to the time of discharge,

notwithstanding the words "honestly and faithfully" are stricken out of his discharge and certificates.—*Paymaster General, February 16, 1846, promulgating decision of Second Comptroller.*

A SOLDIER WHO HAS PASSED THE PRESCRIBED INSPECTION, and after three months from enlistment is discharged on certificate of disability, is entitled to his retained pay.—*Decision of Second Comptroller, August 2, 1841.*

235. Discharge for misconduct forfeits retained pay.—A soldier discharged for his own misconduct forfeits his retained pay, and no part of it can be paid to the sutler or laundress.—*Second Comptroller, September 6, 1843.*

236. Discharge for utter worthlessness forfeits retained pay.—If discharged for "utter worthlessness" before expiration of term of service, a soldier forfeits retained pay.—*Second Comptroller, (date not recorded,) vol. 11, pp. 204, 207, 211.*

237. Retained pay withheld on dishonorable discharge.—A soldier DISHONORABLY discharged before expiration of his term of enlistment, WITHOUT ANY CAUSE BEING ASSIGNED, the paymaster is to withhold the retained pay until the cause of his discharge is ascertained, and refer the case to the Paymaster General.—*Second Comptroller, February, 1846.*

238. Retained pay not forfeited in certain cases.—A soldier sentenced by a court-martial to forfeit a month's pay does not thereby forfeit his retained pay.—*Second Comptroller, October 11, 1843.*

239. Forfeiture of retained pay by deserters and those absent without leave.—Where a soldier of the regular army, in consequence of desertion or of absence without leave, has forfeited his pay during the period of unauthorized absence, as set forth in the decision of the Second Comptroller of March 18, 1865, (*see Memorandum Circular No. 37*), the forfeiture will be regarded as carrying with it the "retained pay" for the same period of time, which will be excepted in making up the soldier's final accounts at time of discharge.—(*Paymaster General, February 23, 1866, the Second Comptroller concurring;*) *Circular No. 41, Paymaster General's Office, February 24, 1866.*

240. A soldier absent without leave, and subsequently restored to duty without trial, does not forfeit any pay which may have been due him when he absented himself, but does forfeit his pay DURING his absence.—*Second Comptroller, September 7, 1854, vol. 17, p. 330.*

241. No pay or allowances during absence without leave.—No officer or soldier shall receive pay or allowances for any time during which he was absent without leave, unless a satisfactory excuse for such absence be rendered to his commanding officer, evidence of which, in case of an officer, shall be annexed to his pay account.—*Paragraph 1357 Army Regulations of 1863.*

THE FORFEITURE OF PAY AND ALLOWANCES IN THE CASE OF A SOLDIER ABSENT WITHOUT LEAVE, during the period of his unauthorized absence, results, by operation of law, (paragraph 1357 Army Regulations of 1863,) additional to sentence of forfeiture or other punishment awarded by a court-martial.—*P. M. G., E. B. 5118, June 24, 1868. (See Opinion Judge Advocate General, p. 269, paragraph 23.)*

242. In case of a soldier charged with desertion, an acquittal of that charge and a conviction of a minor offense, as absence without leave, &c., does not absolve him from responsibility for expenses of apprehension, which must still be deducted from his pay. * * * As the payment of these expenses was the legitimate result of his own misconduct, he, and not the government, should bear the loss. From

the very nature of the case the reward must be paid before trial, and if the soldier be acquitted of all blame, the United States should lose the money; if he be found guilty of desertion, or of a less offense, he must pay it.—*Second Comptroller in letter to P. M. G., dated February 11, 1869.*

243. Soldiers' deposits, under paragraph 1385 Army Regulations of 1863, may be taken to satisfy dues to the United States when the soldier has been discharged DISHONORABLY, on termination of penal service by sentence of court-martial.—*P. M. G. in E. B. 5120, June 24, 1868.*

STOPPAGES.

244. Stoppages in favor of the United States.—Authorized stoppages to reimburse the United States.—(*See Army Regulations of 1863, paragraphs 1350, 1362 to 1364, 1421 to 1423.*)

245. If a paymaster neglects to withhold an officer's pay after he receives notice that the officer has been reported for stoppage by the Comptroller, the amount is charged to the paymaster by the accounting officers of the Treasury Department.—*P. M. G. in letter to Secretary of War, September 1, 1837.*

Note.—This rule applies also to stoppages ordered from the Paymaster General's office.

246. Stoppages, how entered on the rolls.—All charges for stoppages are to be noted in the column of "remarks" on the muster-rolls; the paymaster alone makes figure entries in the figure columns of the pay-roll.—*Paymaster General, November 12, 1863.*

247. The amounts of stoppages refunded by officers at payments must not be deducted from the footing of their pay accounts. They are to be receipted for to the officer refunding, and the amounts credited to the United States, stating in full on the paymaster's next account-current on what account the stoppage is made. The full amount of the vouchers, without such deduction of stoppages, must appear charged upon the abstract of payments. This requirement must not be overlooked or neglected.—*Circular to Paymasters, March 12, 1868. (See paragraph 161.)*

248. No payments whatever to be made to officers in arrears to the United States.—The act of January 25, 1828, (4 Stat. 246, section 1,) enjoins and enforces upon all the officers of the government the common law doctrine of set-off. The language of the statute is, "No money hereafter appropriated shall be paid to any person for his compensation who is in arrears to the United States until such person shall have accounted for and paid into the treasury all sums for which he may be liable." * * Notwithstanding the previous decisions and practice, I am of opinion that the law intended that the whole compensation, not a part, of the officer should be stopped, and in accordance with that opinion I have frequently requested a stoppage of the officer's pay and ALLOWANCES.—*Second Comptroller in letter to P. M. G., October 12, 1866.*

249. Officers suspended only from duty.—Officers of the army, when suspended under sentence FROM DUTY MERELY, are entitled to their pay and rations only.—*Second Comptroller, September 30, 1836, vol. 6, p. 31; Opinion of Attorney General, October 27, 1853, vol. 6, p. 200.*

250. Officers suspended from rank and pay.—The sentence of a general court-martial suspending an officer from RANK AND PAY operates only as forfeiture of his pay proper so far as relates to this department.—*P. M. G. in E. B. 5068, May 25, 1868.*

251. An officer suspended from rank and command does not thereby forfeit pay and allowances, (rations).—*Judge Advocate General, October 10, 1868, and Second Comptroller, October 12, 1868.*

252. Clothing balances due the United States may be deducted from bounty if not otherwise satisfied from pay.—*Decision of Paymaster General, April 14, 1865.*

253. Paymasters are hereby instructed to stop for clothing allowance, against men for time absent without leave, at the rate of six dollars and fifty cents per month, in all cases where there is a forfeiture of pay and allowances, and the rules do not furnish the requisite data to cover the amount of stoppage.—*Memorandum No. 54, Paymaster General's Office, September 16, 1865, on request of Second Comptroller, September 14, 1865. (Modified in the following paragraph.)*

IF STOPPAGE OF CLOTHING ALLOWANCE FOR TIME ABSENT without leave, is UNIFORMLY made on company books by officers of the regular army against the enlisted men of their companies, * * and the clothing accounts are settled by balance AFTER such deduction, no stoppage should be made by paymasters, the object of course being to have the stoppage made once and but once.—*Second Comptroller, February 13, 1869, in Circular to Paymasters, P. M. G. Office, February 17, 1869.*

254. Ten dollars for commanding company is stopped when an officer is under stoppage.—The ten dollars per month allowed to officers for responsibility of clothing, arms, &c., is to be stopped from officers when under stoppage of pay.—*Second Comptroller, April 8, 1857.*

255. Stoppage of pay does not include subsistence, &c.—The Second Comptroller of the Treasury has repeatedly decided in analogous cases that officers under stoppage of "pay" are entitled to their subsistence and emoluments.—*Paymaster General, October 21, 1863. (Applicable to all cases except as provided in paragraph 248.)*

256. Assigned accounts taken with risks of stoppage.—Overpayments by a paymaster are to be deducted, even if the account of the officer has been assigned. The assignee takes the account subject to all risks of stoppage. The remedy is against the officer to refund.—*Paymaster General, April 9, 1862.*

257. Stoppages for Soldiers' Home.—Twelve and a half cents per month is to be stopped from all enlisted men of the regular service for the support of the "Soldiers' Home."—*Section 7, act of March 3, 1851; and section 7, act of March 3, 1859.*

258. Ordnance soldiers to contribute to Soldiers' Home.—The act of March 3, 1851, embraces men enlisted for the Ordnance Department. They are, therefore, to contribute twenty-five (now twelve and a half) cents per month to the "Military Asylum," (Soldiers' Home).—*Second Comptroller, July 24, 1851, vol. 14, p. 362.*

259. Stoppages for loss by carelessness or sale of arms.—Enlisted men who may dispose of, or lose, through their own carelessness, the Spencer carbine, or Colt's or Remington's army revolvers, will hereafter have charged against them, upon the muster-rolls, the price of the former at one hundred dollars, and of the latter at fifty dollars, in each case.—*G. O. No. 19, A. G. O., March 16, 1867.*

ENLISTED MEN WHO MAY DISPOSE OF, OR LOSE, through their own carelessness, the Springfield breech-loading musket, will hereafter have charged against them, upon the muster-rolls, fifty dollars for each and every musket so lost or disposed of.—*G. O. No. 43, A. G. O., July 11, 1868.*

ENLISTED MEN WHO MAY DISPOSE OF, OR LOSE, through their own carelessness, metallic cartridges for breech-loading arms, will hereafter have charged against them, upon the muster-rolls, six cents for each and every cartridge so lost or disposed of.—*G. O. No. 30, A. G. O., June 22, 1868.*

260. Stoppages for damages to the persons or property of citizens.—Upon proper representation by any citizen of wanton injury to his person or property, accompanied by satisfactory proof, the commanding officer of the troops will cause the damage to be assessed by a board of officers, the amount stopped against the pay of the offenders, and reparation made to the injured party. This proceeding will be independent of any trial or sentence by court-martial for the criminal offense.—*Regulations of the War Department in G. O. No. 35, July 3, 1868.*

261. Dues to laundress, &c., in certain cases.—In case of a soldier's death, desertion, or discharge without pay, or the forfeiture of his pay by sentence of court-martial, the amount due to the laundress will be noted on the muster-roll.—*Paragraph 1360 Army Regulations, 1863.*

262. The stoppage of pay from enlisted men in favor of the sutler is no longer allowed, and * the practice of entering upon the descriptive and pay-rolls the amounts due the sutler should be discontinued.—*Adjutant General to General Butterfield, Superintendent R. S., October 24, 1867.*

263. Laundress's claims not affected by sentence of court-martial.—So much of the pay due a soldier as is required to satisfy the certified claims of laundress cannot be diverted from these objects by a court-martial. * * Its sentence should apply only to the balance due the soldier after satisfying these claims, and to his future pay.—*Second Comptroller, September 20, 1843, approving views of the Paymaster General.*

264. Office of sutler abolished—sales of articles to soldiers, how noted and paid for.—That the office of sutler in the army and at military posts is hereby abolished, and the subsistence department is hereby authorized and required to furnish such articles as may from time to time be designated by the inspectors general of the army, and the same to be sold to officers and enlisted men at cost prices; and if not paid for when purchased, a true account thereof shall be kept, and the amount due the government shall be deducted by the paymaster at the payment next following such purchase: *Provided*, That this section shall not go into effect until the 1st day of July, 1867.—*Section 25, act July 28, 1866, in G. O. No. 56, August 1, 1867. Carried into effect by G. O. No. 6, A. G. O., January 26, 1867.*

NOTE.—Action under this law suspended; see G. O. No. 58, May 24, 1867.

265. Rates of pay of regular soldiers retained by law.—The retained pay of private soldiers of the regular army, to include August 2, 1861, was one dollar per month.—*Act July 7, 1838.*

From August 3, 1861, to include July 16, 1862, was two dollars per month.—*Section 10, act August 3, 1861, in G. O. No. 54, 1861.*

Since July 17, 1862, it is again one dollar per month.—*Section 10, act (165) of July 17 1862, in G. O. No. 91, 1862, p. 18.*

266. The retained pay should be computed to date of discharge, and not to date of last previous payment only.—*Note to Form 4, (of final statements blank.)*

267. Rule for retained pay not applicable to ordnance soldiers.—The following, from the Second Comptroller of the Treasury, to supply the want of a

formal written decision as to the non-application of the rule for retained pay to ordnance men, is published for the information of all officers of this department.

The construction and practice that have heretofore prevailed are, in my judgment, correct, and the laws and regulations in regard to "retained pay," do not apply to enlisted men of the ordnance department.—*Second Comptroller to Paymaster General, March 19, 1866,*) in *Circular No. 42, P. M. G. O., March 30, 1866.*

NOTE.—Nor does the rule for retained pay apply to engineer soldiers.

268. Law for determining and collecting internal revenue tax on salaries of officers.—That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the * * military or other employment or service of the United States, * * a tax of five per centum on the excess above the said one thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of five per centum; and the pay-roll, receipt, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment; * * * and this section shall take effect upon salary and compensation for the month of March, 1867.—*Section 13 internal revenue act, approved March 2, 1867.*

269. Paymasters in collecting the internal revenue tax on accounts paid by them must deduct the tax on the face of such accounts, and take receipts from the officers only for the ACTUAL AMOUNT paid such officers.—*Paymaster General, July 3, 1863.*

270. How internal revenue tax deducted should be reported.—Hereafter paymasters will forward, with their disbursing accounts, a SEPARATE statement of internal revenue tax deducted. They will, in addition, note on the right-hand margin of each abstract the amount of tax deducted on each voucher. This, however, will not be carried to the account current.—*Circular No. 49, Paymaster General's Office, December 3, 1866.*

271. When persons are employed by the month, the amount of eighty-three dollars and thirty-three cents per month will be held exempt from tax.

WHEN PERSONS ARE EMPLOYED BY THE DAY, the salary tax should be withheld from the excess of three dollars and twenty cents for each calendar day (twenty-four hours) employed.—*Circular of Second Comptroller, March 16, 1867.*

272. What payments are excepted from tax.—Payments made to officers in the service of the government, by way of reimbursement for actual expenses, for which an account is rendered, are not subject to a reduction of the three (five) per cent. tax. But when moneys are received by such officers by way of commutation, and no accounts of actual expenses are rendered, I think the tax must be assessed on the amount so received.—*Commissioner of Internal Revenue to Captain H. Clay Wood, November 14, 1862.*

273. Tax on officers' pay where there are penalties deducted.—The salary of an officer which is prescribed by law is the basis for taxation, exempting fifty (eighty-three and thirty-three hundredths) dollars per month. Pay and commutation of allowances constitute salary. Crediting these, the tax on any excess beyond the fifty (eighty-three and thirty-three hundredths) dollars exempted should be deducted. If there are penalties or stoppages, they should be deducted from the sum

thus ascertained.—*Decision of Second Comptroller, March 1, 1865, in Memorandum No. 36, Paymaster General's Office, March 3, 1835.*—(See exception in paragraph 274.)

274. Where an officer is absent on leave, or overstays his leave of absence, and is consequently entitled to but half pay for the period of absence stated, he should be taxed on what he receives only over the rate of six hundred dollars [now one thousand dollars] per annum.

The salary and commutations paid to officers who are merely retired from *active service* under the acts * * are taxable on all over the rate of six hundred dollars [now one thousand dollars] per annum.

Where the officer is "wholly retired" from service, with privilege of drawing a year's salary and commutations, the entire amount of such pay should be held taxable, the six hundred dollars [or the one thousand dollars, as now by law] having been already exempted in a former year.—*Commissioner of Internal Revenue, July 25, 1866, to Second Comptroller United States Treasury.*

275. Where an officer draws commutation of forage under paragraph 2, General Orders No. 132 of 1862, the entire amount of such commutation is subject to salary tax without deduction.

And where an officer, on being honorably discharged from the service, draws an allowance for traveling expenses to his home, the entire amount of such allowance is subject to salary tax without deduction.—*Commissioner of Internal Revenue, August 22, 1866, to Second Comptroller United States Treasury.*

276. Cost price of tobacco to be deducted from pay.—The Secretary of War is hereby authorized and directed to cause tobacco to be furnished to the enlisted men of the army at cost prices, exclusive of the cost of transportation, in such quantities as they may require, not exceeding sixteen ounces per month, and the amount due therefor shall be deducted from their pay in the same manner as at present provided for the settlement of clothing accounts.—*Sec. 6, act (army appropriation bill) March 3, 1865.*

277. Stoppages against company officers for tobacco not charged on rolls.—All tobacco returns will be promptly sent by the Commissary General of Subsistence to the Paymaster General.

Officers will be charged by the Paymaster General with the cost of all tobacco received by them on tobacco returns, and not charged by them against the proper enlisted men on the appropriate muster and pay rolls.—*G. O. No. 64, A. G. O., August 15, 1866.*

ACCOUNTS, RETURNS, AND SPECIAL REPORTS.

278. The following regular returns to the Paymaster General are required of paymasters :

1st. Weekly statements of their deposit balances on hand, and where deposited. (In duplicate, one copy to the Treasurer of the United States DIRECT, and one to the Paymaster General.) Form 9.

2d. Monthly statement of funds, disbursements, &c., to the Paymaster General. Form 8.

3d. Monthly personal report. (In letter to the Adjutant General, through the Paymaster General.)

4th. A general account-current to be transmitted PROMPTLY at the end of each month; or if, from unavoidable circumstances, that cannot be done, then at the end of the succeeding month. But no longer delay than the end of the second month is admissible in any case; the account-current to be accompanied with abstracts of payments and the vouchers embraced, as in Forms 3, 4, 5, 6, and 10. Form 7.

5th. Estimate of funds by senior paymasters for succeeding months, (Form 1,) to Paymaster General.

6th. A SEPARATE, detached statement of internal revenue tax deducted. (In duplicate, Form 10, to be transmitted by paymasters—one with their disbursing accounts to the Paymaster General, the other direct to the Second Auditor.)

279. Disbursing accounts to be rendered monthly.—That from and after the passage of this act, any officer or agent of the United States who shall receive public money which he is not authorized to retain as salary, pay, or emolument, shall render his accounts monthly, instead of quarterly as heretofore; [and such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be rendered direct to the proper accounting officer of the treasury, and be mailed or otherwise forwarded to its proper address, within ten days after the expiration of each successive month.] And in case of the non-receipt at the treasury of any accounts within a reasonable and proper time thereafter, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of this act; and for any default on his part, the delinquent officer shall be deemed a defaulter, and be subject to all the penalties prescribed by the sixteenth section of the act of August sixth, eighteen hundred and forty-six, "To provide for the better organization of the treasury, and for the collection, safe-keeping, transfer, and disbursement of the public revenue." *Provided*, That the Secretary of the Treasury may, if in his opinion the circumstances of the case justify and require it, extend the time hereinbefore prescribed for the rendition of accounts: *And provided further*, That nothing herein contained shall be construed to restrain the heads of any of the departments from requiring such other returns and reports from the officer or agent subject to the control of such heads of departments as the public interest may require.—*Act of July 17, 1862, (chap. 199,) in G. O. No. 91 of 1862; and Circular of Second Comptroller, Treasury Department, dated June 20, 1863. (See time extended for paymasters, in paragraphs 281, 282.)*

NOTE.—The part inclosed in brackets repealed by resolution of Congress, approved March 2, 1867. (See paragraph 280.)

280. Disbursing accounts to be sent through the Paymaster General's office.—That so much of the act entitled "An act to provide for the more prompt settlement of the accounts of disbursing officers," approved July 17, 1862, as provides that such accounts, with the vouchers necessary to the correct and prompt settlement thereof, shall be rendered direct to the proper accounting officers of the treasury, be, and the same is hereby, repealed; and all such accounts and vouchers shall hereafter be sent to the bureau to which they pertain, and, after examination there, shall be passed to the proper accounting officer of the treasury for settlement.—*Resolution of Congress, approved March 2, 1867, in G. O. No. 23, A. G. O., March 19, 1867.*

281. Disbursing accounts when to be forwarded.—"I, therefore, respectfully recommend, for reasons founded on the nature of the service, that in relation to paymasters, the circular of the 20th ultimo be suspended, it being impracticable to apply it to them without detriment to the public service. I recommend this course the more willingly, because paymasters, for their own convenience as well as that of the government, are in the habit of making out and forwarding their accounts every two months, or as soon after making a tour of payments as possible."—*Second Comptroller, in letter to the Secretary of the Treasury, dated July 6, 1863, which recommendation was approved by the Secretary.*

282. Paymasters must render their accounts monthly when practicable.—In compliance with special instructions, recently received at this office, those officers failing to transmit their disbursing accounts PROMPTLY after the end of each month, or (where that is not practicable, by reason of the paymaster being at the time engaged in a paying tour, or other service incompatible with the requirement,) at the end of the succeeding month, will hereafter be specially reported to the Secretary of War for such neglect of duty.

In other words, paymasters must render their accounts monthly when practicable, but in no event to fail for a longer period than two months; the accounts-current in all

THE ABSTRACT FOR VOLUNTEERS, WHERE DISBURSEMENTS ARE MADE INCLUDING BOUNTY, should be made out under the following heads :

Pay, subsistence, and clothing.	Ordinary bounty.	Bounty to colored troops.	Bounty—act of July 28, 1866.	Amount.

WHEN PAYMENTS ARE MADE FOR BOUNTY UNDER ACT OF JULY 28, 1866, an additional abstract will be forwarded to the Paymaster General's office, giving name of soldier, company, regiment, date of payment, and amount.

In transferring the amounts of abstracts to account-current the entries should be made in the following manner :

DISBURSEMENTS TO REGULARS.

Pay.....	\$
Subsistence	
Forage.....	
Servants' clothing.....	
Soldiers' clothing.....	
Ordinary bounty.....	
Bounty, act of July 28, 1866.....	
Amount.....	=====

DISBURSEMENTS TO VOLUNTEERS.

Pay, subsistence, and clothing.....	\$
Ordinary bounty.....	
Bounty to colored troops, act of July 26, 1866.....	
Bounty, act of July 28, 1866.....	
Amount.....	=====

PAYMASTERS PAYING ON FINAL STATEMENTS OR MUSTER-OUT ROLLS will settle all bounties to which the soldier may be entitled under any of the bounty laws in force, including those of July, 1866.

In all other cases claimants must apply to the Paymaster General.

ALL VOUCHERS MUST BE PROPERLY INDORSED, stating name, company, and regiment, and each item as set forth in the above abstracts.—*Circular No. 47, P. M. G. Office, October 26, 1866.*

288. Original vouchers must be produced to the accounting officers. Duplicates cannot be admitted, unless accompanied by satisfactory evidence of the loss or destruction of the originals.—*Second Comptroller, vol. 9, pp. 277, 287, 367, 418, May 4 and 16, August 13, and September 20, 1842.*

289. In case of lost vouchers, parol testimony, or the affidavit of the officer, cannot be accepted by the accounting officers as equivalent to the vouchers necessary to the correct and prompt settlement of his account as required by second section act January 31, 1823.—*Second Comptroller, vol. 19, p. 292.* (See also act No. 164 of July 17, 1862, in G. O. 92, 1862, and paragraph 994 *Army Regulations of 1863.*)

290. Original vouchers and sub-vouchers to accounts to be furnished.—1st. Disbursing officers will be required to furnish the original vouchers or sub-vouchers in their accounts unless they have been lost or destroyed, or their retention is indispensable to the performance of duty by an officer acting under orders.

2d. When originals cannot be furnished, copies duly certified as true by a disinterested officer may be accepted. If no other officer than the payor or payee is at the post when payment is made, both must certify to that fact, and also to the correctness of the copy.

3d. Disbursing officers making payment on copies of orders, when the original is retained by the officer receiving payment, should indorse on the original any payment he makes.

4th. In case an order is confidential, or several subjects are embraced in it, an extract, pertinent to the duties for which payment is made, should be taken and used.—*Circular of Second Comptroller to disbursing officers, dated October 11, 1865.*

291. When vouchers were not sent with account to which they belong.—When vouchers are produced which appear to have been paid and receipted prior to the rendering a former account, an explanation is required why said vouchers were not produced with and included in that account.—*Second Comptroller, November 8, 1849, vol. 13, p. 179.*

292. Original certificates of deposits made through head of the bureau.—The Secretary of War directs that where deposits are made to the credit of the Treasurer of the United States by disbursing officers or agents, under the direction of the War Department or its bureaus, the original certificate of deposit should be sent to the Secretary of the Treasury, through the head of the bureau and the War Department.—*Circular P. M. G. Office, No. 52, January 22, 1867.*

293. Weekly reports of balances, and where deposited, to be made.—Each paymaster will, at the close of each week, report to the Treasurer of the United States, direct, the deposit balance of public money to his credit, designating the place or places of such deposit.—*Paymaster General, in Circular No. 43, May 9, 1866.*

294. All paymasters will report by letter, on the first of every month, through the Paymaster General, to the Adjutant General, their station, and generally the duty in which they have been engaged during the preceding month. When ordered to a new station for permanent duty they will report by letter the date of their arrival. When on leave of absence, or on detached service, they will report by letter each CHANGE OF ADDRESS, as prescribed in paragraphs 176, 188, and 468 *General Regulations of the army of 1863.*—*Modified rule of Paymaster General, November 7, 1863.*

VOLUNTEERS AND MILITIA.

295. The President may call militia into service.—* That the militia so called into the service of the United States shall be subject to the same rules and articles of war as the troops of the United States, and be continued in the service until discharged by proclamation of the President: *Provided,* That such continuance in service shall not extend beyond sixty days after the commencement of the next regular session of Congress, unless Congress shall expressly provide by law therefor.—*Sections 1 and 3, act July 29, 1861, (Chap. 25,) in G. O. No. 54, 1861.*

296. Time limited to nine months.—Whenever the President of the United States shall call forth the militia of the States, to be employed in the service of the United States, he may specify in his call the period for which service may be required, not exceeding nine months; and the militia so called shall be mustered in and continue to serve for and during the term so specified, unless sooner discharged by command of the President.—*Section 1, act July 17, 1862, (Chap. 201,) in G. O. No. 91 of 1862.*

297. Mode of organization, pay, &c.—That the militia, when so called into service, shall be organized in the mode prescribed by law for volunteers. SECTION 2. That all persons who * * shall be hereafter enrolled in the service of the United States, under this act, shall receive the pay and rations now allowed by law to soldiers according to their respective grades.—*Section 45, act July 17, 1862, (Chap. 201,) in G. O. No. 91, of 1862.*

298. A discharge to militia on muster out of service.—Whenever volunteers or militia are mustered for final discharge, on expiration of their term of service, A DISCHARGE WILL BE FURNISHED FOR EACH OFFICER OR SOLDIER, WHETHER PRESENT OR ABSENT.—*Paragraph 3 G. O. 108, 1863.*

299. Act declaring and fixing the rights of volunteers as part of the army.—*Act March 2, 1867, (in G. O. No. 28, March 21, 1867.) See paragraph 171.*

MISCELLANEOUS SUBJECTS.

300. Affidavits taken before a notary public after the first of October, 1865, must have a certificate of the Secretary of State, or of a clerk of a court of record, to the official character of the notary. The certificate of the clerk of the court need not accompany each JURAT of the notary if the proper evidence of the commencement and termination of his commission be placed on file with the disbursing officer. But the disbursing officer should, on all JURATS, after the first is certified to, write the fact of his personal knowledge of the commission being in force, and sign his initials thereto—[The Comptroller's rule applies to Auditor's treasury certificates.]—*Paragraphs 748, 749, Comptroller's Digest; Second Comptroller to Quartermaster General, November, 1865, and verbally to Paymaster General, December 14, 1865.*

301. Soldiers discharged as aliens by the civil authorities not entitled to pay.—*Secretary of War, March 25, 1843.*

302. Army appointments made only by the President.—The President alone, by and with the advice and consent of the Senate, has power to make any appointments in the army. To no general has he delegated any portion of this power.—*G. O. No. 12, 1862.*

303. Strength of light batteries of artillery.—By direction of the President, under section 2, act approved July 28, 1866, each of the two designated light companies of the five artillery regiments will hereafter be allowed as follows: six sergeants, twelve corporals, one hundred and twenty-two privates.—*G. O. No. 74, A. G. O., September 5, 1866.*

304. Number of post chaplains allowed.—Chaplains, not to exceed thirty in number, are allowed to posts. The posts at which chaplains may be employed will be announced by the War Department.—*Paragraph 209 Army Regulations of 1863; section 18, act of July 5, 1838; section 2, act July 7, 1838; and section 3, act of March 2, 1849.*

305. United States depositaries to be responsible for the payment of the checks of paymasters.—All restrictions heretofore directed by this office as to the payment of checks or drafts drawn by paymasters in settlement of

bounty and other dues of discharged military claimants, are hereby revoked. Payors, in the future, will consider such checks as subject to no special conditions not prescribed by law.

"AFTER POWERS OF ATTORNEY," giving authority to agents to indorse and collect checks described therein, need not, as a preliminary to payment, be submitted to the Paymaster General for his order in the case. This office will no longer take cognizance of checks after their delivery to the authorized parties. The payor alone must be responsible for their payment, under such conditions as the laws, the regulations of the Treasury Department, and business usages impose.—*Circular of Paymaster General to government depositaries, of November 5, 1866.*

306. Checks of disbursing officers who may die, resign, or be removed, to be paid.—Hereafter, checks previously drawn by disbursing officers or disbursing agents who may die, resign, be superseded, or removed, will be paid from funds on hand to their credit, unless the same shall have been drawn more than four months before their presentation, or there are reasons for suspecting fraud, or circumstances which would lead a judicious officer to decline to pay the same.—*Circular of Secretary of the Treasury of November 10, 1866.*

307. * And hereafter the Treasurer, assistant treasurers, and public depositaries are authorized, in their discretion (when satisfied of the correctness of the indorsements) to pay drafts payable to ORDER in cases where serious inconvenience, delay, or injury would result by refusing to pay the same.—*Circular of Secretary of the Treasury of November 10, 1866.*

308. All correspondence must be through the proper official channels.—All correspondence on official matters must be conducted through the proper official channels, except in cases of pressing necessity, which do not leave time for regular communication, and then the necessity must be stated. All who write in violation of this order will be arrested and tried for disobedience of orders.—*G. O. No. 129, 1864.*

309. When letters are free or to be prepaid.—All correspondence addressed to any executive department, or to any officer in it, must now be prepaid, except official communications written by some officer of the department, or by an officer under its control or responsible to it. All other persons, and all officers writing to departments with which they are not connected, must prepay their postage.—*New postal law, in force July 1, 1863; Circular of War Department, July 14, 1863.*

Modified as follows:

Letters written by an officer of the government on OFFICIAL BUSINESS to the executive departments, or to any head of a bureau of a department, are to be passed free of postage.—(See act (No. 82) approved June 1, 1864, in G. O. No. 207, 1864.) G. O. No. 301, 1863.

310. Four pounds the limit of free packages.—All packages otherwise entitled to go free to and from the several executive departments and bureaus at Washington, and not exceeding four pounds in weight, to be allowed to go free.—*Postmaster General, September 8, 1863.*

311. Deserters to make good the time lost by desertion, unless discharged by competent authority.—*Paragraph 158 Army Regulations of 1863.*

312. Enlisted men to have a written discharge, duly signed.—A non-commissioned officer or soldier duly enlisted and sworn, not to be dismissed (discharged) the service without a discharge in writing, which must be signed by a field

officer of his regiment, or commanding officer when no field officer is present.—*Eleventh Article of War.*

313. By what authority enlisted men are discharged.—No enlisted man shall be discharged before the expiration of his term of enlistment without authority of the War Department, except by sentence of a general court-martial, or by the commander of the department or of an army in the field, on certificate of disability, or on application of the soldier after twenty years' service.—*Paragraph 163, Army Regulations, 1863.*

NOTE.—In a proposed new article of war "General-in-chief" is added after the words "courts-martial."

314. Enlisted men in regular army receiving commissions to be first discharged.—Non-commissioned officers and privates of the regular army are to be discharged on receiving commissions in volunteer regiments.—*G. O. No. 107, 1862.*

315. Dismissal of officers only by sentence of court-martial.—* * and no officer in the military or naval service shall, in time of peace, be dismissed from service, except upon and in pursuance of the sentence of a court-martial to that effect, or in commutation thereof.—*Section 5, act (army appropriation bill) 103, of July 13, 1866, in G. O. No. 48, of July 19, 1866.*

316. Dismissed officers restored to service only by reappointment.—That no officer of the army of the United States who has been or shall hereafter be cashiered or dismissed from the service by the sentence of a general court-martial, formally approved by the proper authority, shall ever be restored to the military service, except by a reappointment confirmed by the Senate of the United States.—*Act approved July 20, 1868, in G. O. No. 58, July 31, 1868.*

317. All enlistments to be for five years.—*And be it further enacted,* That hereafter the term of enlistment shall be five years.—*Section 4, act (army appropriation bill) approved March 3, 1869, in G. O. No. 15, March 11, 1869.*

318. Money amounts in official papers to be written out in full.—In "final statements," as well as receipts for money and property, and papers of like character, money amounts in all cases shall be written out in full, and also expressed by figures in brackets. This requirement is not designed to change the established practice in making out and filling up all regulation muster-rolls, and pay-rolls.—*G. O. No. 57, June 25, 1869.*

319. The certifying officer is responsible for the facts stated in any account. This rule does not relieve the pay officers from the duty and responsibility of paying correctly, when facts erroneously stated are patent on their face.—*Paymaster General in indorsement to Adjutant General, (No. 3782,) May 26, 1866.*

320. Number of horses allowed to officers.—Officers are allowed for horses, in law of July 17, 1862—major general, five; brigadier general, four; colonels, lieutenant colonels, majors, captains, and lieutenants of cavalry, (and light artillery,) or having the cavalry allowance, two each; chaplains, two, from April 9, 1864.—*Section 2, act 165, July 17, 1862, in G. O. No. 91, 1862.*

321. Leaves of absence, rules for.—Article XXI, General Regulations of the Army, governs the subject of leaves of absence to officers from July 20, 1865, except as to lengths of leaves by department and division commanders.—*Paragraph 1 G. O. No. 123, of July 20, 1865.*

AS IN THE CASE OF OTHER OFFICERS of the general staff, applications for leaves of absence by paymasters for more than twenty days must be referred to the Adjutant General for the decision of the proper authority.—*Paragraph 177 Army Regulations of 1863.*

322. Mileage allowed paymasters under orders of district chiefs.—In these cases, it is my opinion that the special order of the district chief paymaster for the performance of travel on duty by a subordinate paymaster fulfills, on the due performance of the journey, the condition entitling the officer to mileage, and payments by quartermasters in such cases should be "settled and adjusted" in accordance with this construction of the law and regulations.—*Second Comptroller to Third Auditor, January 24, 1868.*

323. Organization of army.—For organization of companies, regiments, and corps of the regular army, (see *schedule of organization, in United States Official Army Register.*)

324. The two dollars premium for recruits restored.—So much of the 9th section of the act approved August 3, 1861, * * as abolishes the premium paid for bringing accepted recruits to the rendezvous, be, and the same is hereby, repealed; and hereafter a premium of two dollars shall be paid to any citizen, non-commissioned officer, or soldier for such accepted recruit for the regular army as he may bring to the rendezvous.—*Resolution of Congress, approved June 21, 1862, in G. O. 74, 1862.*

325. Premium not paid to recruit himself.—The premium of two dollars will hereafter not be paid to a recruit who presents himself, but will continue to be paid to any citizen, non-commissioned officer, or soldier for each accepted recruit that he may bring to the rendezvous.—*Circular No. 24, A. G. Office, August 28, 1866.*

NOTE.—This premium is not paid by the pay department, but by the recruiting officer, from recruiting funds, unless otherwise specially ordered.

326. Premium to regulars paid from recruiting fund.—The payments for the two-dollar premium, REGULAR SERVICE, will be made from the recruiting fund for the regular army.—*G. O. Nos. 74 of 1862, and 163 of 1863.*

THE PAYMENT OF PREMIUMS for accepted recruits is hereby suspended until further orders.—*Circular A. G. Office, February 11, 1868.*

327. Regulations are binding as law.—Regulations of the War Department, being made in pursuance of law, are binding as law upon all concerned.—*Second Comptroller, November 17, 1845, vol. 11, p. 173; Howard's Reports of Supreme Court decisions, January term, 1845, vol. 3, p. 567; Opinion of Attorney General, April 5, 1853, vol. 6, p. 15; section 9 act of April 24, 1816.*

328. Officers may be retired upon the rank and command held at time wounds were received.—That officers of the regular army entitled to be retired on account of disability occasioned by wounds received in battle may be retired upon the full rank of the command held by them, whether in the regular or volunteer service, at the time such wounds were received.—*Section 32, act of July 28, 1866, in G. O. No. 56, A. G. O., August 1, 1866.*

329. Changes in status of staff officers to be reported to the paymaster of the district.—The date of appointment, of detail, and of removal of all staff officers, or of officers selected for duty in staff departments, which may entitle them to receive additional pay, will be immediately reported by the officer making such appointment, detail, or removal, to the Adjutant General, and to the paymaster of the department or command to which such officers belong.—*G. O. No. 156, October 26, 1865.*

330. Transportation in light wagons allowed to paymasters.—

The general commanding an army or department can authorize officers of the quartermasters' department to furnish paymasters, when ordered on journeys for the payment of troops, their clerks and funds, with transportation in light or spring wagons, where railways, steamboat, and stage lines are not available.—*G. O. No. 278, 1863, modifying paragraph 1106 Army Regulations of 1863.*

331. Transportation by express agency being liable to abuse and very expensive, is prohibited by the Secretary of War, on public account, except in cases of great emergency.—*Paragraph 1 G. O. No. 1, January 6, 1862. (See exceptions in paragraph 35.)*

332. Under-cooks of African descent no more to be enlisted.—*Adjutant General to Paymaster General, September 2, 1867.*

PAY TABLES.

Tabular statement of the pay, subsistence, servants' allowances, &c., of each grade of commissioned officers of the United States army.

Rank or grade.	Service.	Officer for self.			For servants.				Total.		Acts of Congress establishing rates of pay and allowances.	
		Pay.	Subsistence.		No. of servants allowed.	Pay.	Clothing.	Subsistence.	No. of horses for which forage is allowed.	Compensation for month of 30 days.		Compensation for month of 31 days.
		Proper.	No. rations per day.	Commutation 30 cents per ration—mo. of 30 days.		Commutation at \$16.	Commutation at \$6 50.	Commutation 30 cents per ration—mo. of 30 days.				
General	Commanding the army	\$400 00	80	\$720 00	4	\$64 00	\$26 00	\$36 00	50	\$1,296 00	\$1,321 20	July 25, 1866, section 2.
Lieutenant General.	On duty	270 00	80	720 00	4	64 00	26 00	36 00	50	1,166 00	1,191 20	May 28, 1798, sec. 5; Aug. 23, 1842, sec. 6; Feb. 21, 1857, sec. 1; Feb. 29, 1864, sec. 2; decision of the President of the United States, Oct. 29, 1855.
Major general	Com'g division or department.	220 00	30	270 00	4	64 00	26 00	36 00	5	616 00	626 20	Jan. 11, 1812, sec. 6; Apr. 24, 1816, sec. 12; Gen. Order July 8, 1816; Feb. 21, 1857, sec. 1; July 17, 1862, sec. 2; Mar. 3, 1865, sec. 1.
Do	Do	220 00	15	135 00	4	64 00	26 00	36 00	5	481 00	486 70	
Brigadier general...	Com'g division or department.	124 00	24	216 00	3	48 00	19 50	27 00	4	434 50	442 60	Jan. 11, 1812, sec. 6; Apr. 24, 1816, sec. 12; Gen. Order July 8, 1816; Feb. 21, 1857, sec. 1; July 17, 1862, sec. 2; Mar. 3, 1865, sec. 1.
Do	Do	124 00	12	108 00	3	48 00	19 50	27 00	4	326 50	331 00	
Colonel	General staff and regimental..	110 00	6	54 00	2	32 00	13 00	18 00	2	227 00	229 40	Apr. 12, 1808, sec. 4; Apr. 24, 1816, sec. 12; Gen. Order July 8, 1816; Feb. 21, 1857, sec. 1; July 17, 1862, sec. 2; Mar. 3, 1865, sec. 1; and Mar. 2, 1867, sec. 1.
Lieutenant colonel..	do	95 00	5	45 00	2	32 00	13 00	18 00	2	203 00	205 10	
Major	do	80 00	4	36 00	2	32 00	13 00	18 00	2	179 00	180 80	June 30, 1834, secs. 2 and 3.
Do	Surgeon of 10 years' service...	80 00	8	72 00	2	32 00	13 00	18 00	2	215 00	218 00	
Captain	Ass't surg. of 10 years' service.	70 00	8	72 00	1	16 00	6 50	9 00	2	173 50	176 50	June 30, 1834, secs. 2 and 3; July 28, 1866, sec. 17.
Do	Mounted	70 00	4	36 00	1	16 00	6 50	9 00	2	137 50	139 00	Apr. 12, 1808, sec. 4; July 17, 1862, sec. 2; Mar. 2, 1867, sec. 1; Apr. 24, 1816, sec. 12; Gen. Order July 8, 1816; Mar. 2, 1827, sec. 1; Feb. 21, 1857, sec. 1; and Mar. 3, 1861, sec. 1.
Do	Not mounted	60 00	4	36 00	1	16 00	6 50	9 00	2	127 50	129 00	Mar. 16, 1802, secs. 4 and 5.
Adjutant	do	63 33½	4	36 00	1	16 00	6 50	9 00	2	130 83½	132 33½	Mar. 16, 1802, sec. 4.
Quartermaster	Regimental	63 33½	4	36 00	1	16 00	6 50	9 00	2	130 83½	132 33½	Feb. 11, 1847, sec. 4. } Mar. 3, 1847, sec. 10. } Mar. 2, 1867, s. 1.
Commissary	do	63 33½	4	36 00	1	16 00	6 50	9 00	2	130 83½	132 33½	Mar. 3, 1863, sec. 37. } Mar. 2, 1867, s. 1. }
First lieutenant...	Mounted	53 33½	4	36 00	1	16 00	6 50	9 00	2	120 83½	122 33½	Apr. 12, 1808, sec. 4; July 17, 1862, sec. 2; Mar. 2, 1867, sec. 1. } Apr. 24, 1816, sec. 12; Gen. Ord. July 8, 1816; Mar. 2, 1827, sec. 1; and Mar. 3, 1865, s. 1. }
Do	Not mounted	50 00	4	36 00	1	16 00	6 50	9 00	2	117 50	119 00	Mar. 16, 1802, secs. 4 and 5.
Second lieutenant...	Mounted	53 33½	4	36 00	1	16 00	6 50	9 00	2	120 83½	122 33½	Apr. 12, 1808, sec. 4; July 17, 1862, sec. 2; Mar. 2, 1867, sec. 1. } Feb. 21, 1857, sec. 1; and Mar. 3, 1865, s. 1. }
Do	Not mounted	45 00	4	36 00	1	16 00	6 50	9 00	2	112 50	114 00	Mar. 16, 1802, secs. 4 and 5. }
Chaplain	do	100 00	2	18 00	.....	.....	.....	.....	2	118 00	118 60	July 28, 1866, sec. 30.
Aide-de-camp	To a major general	24 00	.....	.....	.....	.....	.....	.....	.....	24 00	24 00	Jan. 11, 1812, sec. 6
Do	To a brigadier general	20 00	*	9 00	.....	.....	.....	.....	.....	11 00	10 70	Apr. 12, 1808, sec. 4. } Mar. 2, 1867, s. 1. }
Acting ass't com'y	do	20 00	*	9 00	.....	.....	.....	.....	.....	11 00	10 70	Mar. 2, 1821, sec. 8. } Mar. 2, 1827, sec. 2. }

* Less one ration.

NOTES.—1. Double rations are allowed by law to the General-in-chief commanding the army of the United States; to each general officer commanding in chief a separate army actually in the field; to each general officer commanding a geographical division, embracing one or more geographical departments; and to each officer commanding a military geographical department. (Act August 23, 1842, sec. 6.) In the above table the rations of the General and Lieutenant General are doubled.

2. Officers retired from active service are entitled to the pay proper of the highest staff or regimental rank held at time of retirement, and four rations per day. (Act August 3, 1861, sec. 16.) Amended to include officers retired for disability occasioned by wounds in battle. (Act July 28, 1866, sec. 32.)

3. The forage allowances to mounted officers for their horses are required by law to be drawn in kind from the quartermasters' department; but whenever commuted, because the quartermaster is unable to furnish in kind, the commutation value for each horse actually kept in use and allowed by law is eight dollars per month. (Acts April 24, 1816, sec. 12; July 17, 1862, sec. 1.)

4. Ten dollars additional pay per month is allowed to each "company officer" in actual command of a company. (Acts March 2, 1827, sec. 2, (appropriation bill); June 15, 1864, sec. 1.)

5. Every commissioned officer of the United States army, including retired officers, is entitled to one additional ration per day for every five years' service. (Act March 2, 1867, sec. 9.)

6. The rations of surgeons and assistant surgeons are doubled after ten years' continuous service in the same grade. (Act June 30, 1834, sec. 3.) This is in addition to the longevity rations, to which they would otherwise be entitled.

Table of monthly pay of officers and cadets at the Military Academy.

Rank.	Assimilated pay.	Pay—month of 30 days.	Acts of Congress establishing pay, &c.
Superintendent	Colonel	\$227 00	} June 12, 1858, sec. 1.
Commandant of Cadets	Lieutenant colonel ...	203 00	
Professor of Natural and Experi- mental Philosophy.....	.....	186 66½	} March 3, 1851, sec. 1; Feb. 21, 1857, sec. 1.
Professor of Engineering.....	.....	186 66½	
Professor of Mathematics.....	.....	186 66½	
Professor of Chemistry, Mineralogy, and Geology.....	.....	186 66½	
Chaplain and Professor of Ethics .....	.....	186 66½	
Professor of French .....	.....	186 66½	} Feb. 21, 1857, sec. 1.
Professor of Spanish .....	.....	186 66½	
Professor of Drawing.....	.....	186 66½	
Assistant Professor of Natural and Experimental Philosophy.....	Captain, (mounted) ..	137 50	} April 29, 1812, sec. 2.
Assistant Professor of Engineers.....	do	137 50	
Assistant Professor of Mathematics	do	137 50	
Assistant Professor of Chemistry, Mineralogy, and Geology.....	do	137 50	July 5, 1838, sec. 19.
Assistant Professor of Ethics	do	137 50	July 20, 1840, sec. 3.
Assistant Professor of French	do	137 50	Aug. 6, 1852, sec. 2.
Assistant Professor of Spanish.....	do	137 50	Feb. 28, 1867, sec. 3.
Assistant Professor of Drawing.....	do	137 50	Aug. 6, 1852, sec. 2.
Adjutant of Military Academy	Adjutant	130 83½	Mar. 3, 1851, sec. 1.
Assistant Instructors of Cavalry, Artillery, and Infantry Tactics ..	Captain, (mounted) ..	137 50	June 12, 1858, sec. 1.
Instructor of Practical Military En- gineering	do	137 50	June 20, 1840, sec. 2.
Master of the Sword .....	.....	125 00	Feb. 16, 1857, sec. 2.
Teacher of Music .....	.....	60 00	Regulations of War Department of June 6, 1817, and Oct. 1, 1853.
Cadet .....	.....	50 79	April 1, 1864, sec 3; Feb. 28, 1867, sec. 2.

- NOTES.—1. Every commissioned officer of the United States army, including retired officers, is entitled to one additional ration for every five years' service.—*Act March 2, 1867, sec. 9.*
2. The Assistant Instructors of Tactics who command companies of Cadets are each entitled to the \$10 per month for responsibility of arms and company property.
3. The Superintendent, Commandant of Cadets, and Assistant Professors are paid on two separate accounts: on one, their pay, &c., as army officers; on the other, the difference of pay due to local or assimilated pay.

Table of monthly pay of each grade of non-commissioned officers and privates, &c., of the United States army.

Rank.	Service.	Pay.	Acts of Congress establishing rate.
Artificer.....	Artillery and Infantry.....	\$18 00	} June 20, 1864, sec. 1.
Blacksmith and Farrier.....	Cavalry.....	18 00	
Chief Musician.....	Artillery, Cavalry, and Infantry.....	60 00	March 3, 1869, sec. 5.
Chief Trumpeter.....	Cavalry.....	23 00	June 20, 1864, sec. 1.
Clerk.....	Paymasters.....	100 00	June 20, 1864, sec. 10.
Commissary Sergeant.....	Artillery, Cavalry, and Infantry.....	22 00	June 20, 1864, sec. 1.
Company Quartermaster-Sergeant.....	.....do.....	20 00	{ July 29, 1861, sec. 4. Mar. 2, 1833, sec. 1; June 20, 1864, sec. 1.
Corporal.....	Engineers and Ordnance.....	20 00	} June 20, 1864, sec. 1.
Do.....	Artillery, Cavalry, and Infantry.....	18 00	
First Sergeant.....	.....do.....	24 00	
Hospital Matron.....	.....do.....	10 00	July 4, 1864, sec. 1.
Hospital Steward.....	First Class.....	33 00	} June 20, 1864, sec. 1.
Do.....	Second Class.....	25 00	
Do.....	Third Class.....	23 00	
Leader of Band.....	.....do.....	75 00	} July 2, 1864.
Musician.....	First Class.....	34 00	
Do.....	Second Class.....	20 00	
Do.....	Third Class.....	17 00	
Do.....	Engineers, Artillery, and Infantry.....	16 00	June 20, 1864, sec. 1.
Ordnance Sergeant.....	Non-commissioned Staff.....	25 00	April 5, 1832, sec. 2; June 20, 1864, sec. 1.
Principal Musician.....	Artillery and Infantry.....	22 00	} June 20, 1864, sec. 1.
Private.....	First Class Engineers and Ordnance.....	18 00	
Do.....	Second Class Eng'rs and Ordnance, and Art'y, Cavalry, and Infantry.....	16 00	
Quartermaster Sergeant.....	Engineers.....	36 00	Feb. 12, 1867.
Do.....	Artillery, Cavalry, and Infantry.....	22 00	June 20, 1864, sec. 1.
Saddler.....	Cavalry.....	18 00	July 22, 1861, sec. 8; June 20, 1864, sec. 1.
Saddler Sergeant.....	.....do.....	22 00	Mar. 3, 1863, sec. 37; June 20, 1864, sec. 1.
Sergeant.....	Engineers and Ordnance.....	34 00	} June 20, 1864, sec. 1.
Do.....	Artillery, Cavalry, and Infantry.....	20 00	
Sergeant-Major.....	Engineers.....	36 00	June 20, 1864, sec. 4.
Do.....	Artillery, Cavalry, and Infantry.....	26 00	June 20, 1864, sec. 1.
Superintendent of National Cemetery.....	.....do.....	25 00	July 28, 1866, sec. 7, and Feb. 22, 1867, sec. 2.
Trumpeter.....	Cavalry.....	16 00	June 20, 1864, sec. 1.
Veterinary Surgeon, (senior).....	.....do.....	100 00	July 28, 1866, sec. 3.
Veterinary Surgeon, (junior).....	.....do.....	75 00	Mar. 3, 1863, sec. 37.
Wagoner.....	Artillery, Cavalry, and Infantry.....	18 00	{ July 22, 1861, sec. 8. June 20, 1864, sec. 1.

NOTES.—1. One dollar (\$1) per month is by law to be retained from the pay of each "private" soldier of the regular army until the expiration of his term of enlistment, *except Engineer and Ordnance soldiers.*

2. Twelve and a half cents (12½ cents) per month is, by law of March 3, 1859, sec. 7, to be retained from the pay of every enlisted man in the regular service for support of the "Soldiers' Home."

3. Two dollars additional pay per month is allowed to every enlisted man of the regular army for first re-enlistment, after five years' continuous service, and the further sum of one dollar per month for every subsequent term of five years. (See *Army Regulations, par. 1367.*) By regulations of September 23, 1865, this includes soldiers discharged from the volunteer service at close of war re-enlisting in the regular army.

4. The provisions of act of June 20, 1864, sec. 1, are continued in force for three years from and after August 30, 1866. (*Act March 2, 1867, sec. 2, and until June 30, 1870, by Res. Congress, April 6, 1869.*)

Table of the daily pay of the army.

Days.	PER MONTH.										
	12½ cents.	\$1.	\$2 50.	\$3 50.	\$4.	\$5.	\$6.	\$7.	\$8.	\$9.	\$10.
1	0	\$0 03	\$0 08	\$0 11	\$0 13	\$0 16	\$0 20	\$0 23	\$0 26	\$0 30	\$0 33
2	1	6	16	23	26	33	40	46	53	60	66
3	2	10	25	35	40	50	60	70	80	90	1 00
4	2	13	33	46	53	66	80	93	1 06	1 20	1 23
5	2	16	41	58	66	83	1 00	1 16	1 33	1 50	1 66
6	3	20	50	70	80	1 00	1 20	1 40	1 60	1 80	2 00
7	3	23	58	81	93	1 16	1 40	1 63	1 86	2 10	2 33
8	3	26	66	93	1 06	1 33	1 60	1 86	2 13	2 40	2 66
9	4	30	75	1 05	1 20	1 50	1 80	2 10	2 40	2 70	3 00
10	4	33	83	1 16	1 33	1 66	2 00	2 33	2 66	3 00	3 33
11	5	36	91	1 28	1 46	1 83	2 20	2 56	2 93	3 30	3 66
12	5	40	1 00	1 40	1 60	2 00	2 40	2 80	3 20	3 60	4 00
13	5	43	1 08	1 51	1 73	2 16	2 60	3 03	3 46	3 90	4 33
14	6	46	1 16	1 63	1 86	2 33	2 80	3 26	3 73	4 20	4 66
15	6	50	1 25	1 75	2 00	2 50	3 00	3 50	4 00	4 50	5 00
16	7	53	1 33	1 86	2 13	2 66	3 20	3 73	4 26	4 80	5 33
17	7	56	1 41	1 98	2 26	2 83	3 40	3 96	4 53	5 10	5 66
18	8	60	1 50	2 10	2 40	3 00	3 60	4 20	4 80	5 40	6 00
19	8	63	1 58	2 21	2 53	3 16	3 80	4 43	5 06	5 70	6 33
20	8	66	1 66	2 33	2 66	3 33	4 00	4 66	5 33	6 00	6 66
21	9	70	1 75	2 45	2 80	3 50	4 20	4 90	5 60	6 30	7 00
22	9	73	1 83	2 56	2 93	3 66	4 40	5 13	5 86	6 60	7 33
23	10	76	1 91	2 68	3 06	3 83	4 60	5 36	6 13	6 90	7 66
24	10	80	2 00	2 80	3 20	4 00	4 80	5 60	6 40	7 20	8 00
25	10	83	2 08	2 91	3 33	4 16	5 00	5 83	6 66	7 50	8 33
26	11	86	2 16	3 03	3 46	4 33	5 20	6 06	6 93	7 80	8 66
27	11	90	2 25	3 15	3 60	4 50	5 40	6 30	7 20	8 10	9 00
28	12	93	2 33	3 26	3 73	4 66	5 60	6 53	7 46	8 40	9 33
29	12	96	2 41	3 38	3 86	4 83	5 80	6 76	7 73	8 70	9 66
30	12½	1 00	2 50	3 50	4 00	5 00	6 00	7 00	8 00	9 00	10 00

Table of the daily pay of the army.

Days.	PER MONTH.										
	\$11.	\$12.	\$13.	\$14.	\$15.	\$16.	\$17.	\$18.	\$19.	\$20.	\$21.
1	\$0 36	\$0 40	\$0 43	\$0 46	\$0 50	\$0 53	\$0 56	\$0 60	\$0 63	\$0 66	\$0 70
2	73	80	86	93	1 00	1 06	1 13	1 20	1 26	1 33	1 40
3	1 10	1 20	1 30	1 40	1 50	1 60	1 70	1 80	1 90	2 00	2 10
4	1 46	1 60	1 73	1 86	2 00	2 13	2 26	2 40	2 53	2 66	2 80
5	1 83	2 00	2 16	2 33	2 50	2 66	2 83	3 00	3 16	3 33	3 50
6	2 20	2 40	2 60	2 80	3 00	3 20	3 40	3 60	3 80	4 00	4 20
7	2 56	2 80	3 03	3 26	3 50	3 73	3 96	4 20	4 43	4 66	4 90
8	2 93	3 20	3 46	3 73	4 00	4 26	4 53	4 80	5 06	5 33	5 60
9	3 30	3 60	3 90	4 20	4 50	4 80	5 10	5 40	5 70	6 00	6 30
10	3 66	4 00	4 33	4 66	5 00	5 33	5 66	6 00	6 33	6 66	7 00
11	4 03	4 40	4 76	5 13	5 50	5 86	6 23	6 60	6 96	7 33	7 70
12	4 40	4 80	5 20	5 60	6 00	6 40	6 80	7 20	7 60	8 00	8 40
13	4 76	5 20	5 63	6 06	6 50	6 93	7 36	7 80	8 23	8 66	9 10
14	5 13	5 60	6 06	6 53	7 00	7 46	7 93	8 40	8 86	9 33	9 80
15	5 50	6 00	6 50	7 00	7 50	8 00	8 50	9 00	9 50	10 00	10 50
16	5 86	6 40	6 93	7 46	8 00	8 53	9 06	9 60	10 13	10 66	11 20
17	6 23	6 80	7 36	7 93	8 50	9 06	9 63	10 20	10 76	11 33	11 90
18	6 60	7 20	7 80	8 40	9 00	9 60	10 20	10 80	11 40	12 00	12 60
19	6 96	7 60	8 23	8 86	9 50	10 13	10 76	11 40	12 03	12 66	13 30
20	7 33	8 00	8 66	9 33	10 00	10 66	11 33	12 00	12 66	13 33	14 00
21	7 70	8 40	9 10	9 80	10 50	11 20	11 90	12 60	13 30	14 00	14 70
22	8 06	8 80	9 53	10 26	11 00	11 73	12 46	13 20	13 93	14 66	15 40
23	8 43	9 20	9 96	10 73	11 50	12 26	13 03	13 80	14 56	15 33	16 10
24	8 80	9 60	10 40	11 20	12 00	12 80	13 60	14 40	15 20	16 00	16 80
25	9 16	10 00	10 83	11 66	12 50	13 33	14 16	15 00	15 83	16 66	17 50
26	9 53	10 40	11 26	12 13	13 00	13 86	14 73	15 60	16 46	17 33	18 20
27	9 90	10 80	11 70	12 60	13 50	14 40	15 30	16 20	17 10	18 00	18 90
28	10 26	11 20	12 13	13 06	14 00	14 93	15 86	16 80	17 73	18 66	19 60
29	10 63	11 60	12 56	13 53	14 50	15 46	16 43	17 40	18 36	19 33	20 30
30	11 00	12 00	13 00	14 00	15 00	16 00	17 00	18 00	19 00	20 00	21 00

Table of the daily pay of the army.

Days.	PER MONTH.								
	\$22.	\$23.	\$24.	\$25.	\$26.	\$28.	\$30.	\$33.	\$34.
1	\$0 73	\$0 76	\$0 80	\$0 83	\$0 86	\$0 93	\$1 00	\$1 10	\$1 13
2	1 46	1 53	1 60	1 66	1 73	1 86	2 00	2 20	2 26
3	2 20	2 30	2 40	2 50	2 60	2 80	3 00	3 30	3 40
4	2 93	3 06	3 20	3 33	3 46	3 73	4 00	4 40	4 53
5	3 66	3 83	4 00	4 16	4 33	4 66	5 00	5 50	5 66
6	4 40	4 60	4 80	5 00	5 20	5 60	6 00	6 60	6 80
7	5 13	5 36	5 60	5 83	6 06	6 53	7 00	7 70	7 93
8	5 86	6 13	6 40	6 66	6 93	7 46	8 00	8 80	9 06
9	6 60	6 90	7 20	7 50	7 80	8 40	9 00	9 90	10 20
10	7 33	7 66	8 00	8 33	8 66	9 33	10 00	11 00	11 33
11	8 06	8 43	8 80	9 16	9 53	10 26	11 00	12 10	12 46
12	8 80	9 20	9 60	10 00	10 40	11 20	12 00	13 20	13 60
13	9 53	9 96	10 40	10 83	11 26	12 13	13 00	14 30	14 73
14	10 26	10 73	11 20	11 66	12 13	13 06	14 00	15 40	15 86
15	11 00	11 50	12 00	12 50	13 00	14 00	15 00	16 50	17 00
16	11 73	12 26	12 80	13 33	13 86	14 93	16 00	17 60	18 13
17	12 46	13 03	13 60	14 16	14 73	15 86	17 00	18 70	19 26
18	13 20	13 80	14 40	15 00	15 60	16 80	18 00	19 80	20 40
19	13 93	14 56	15 20	15 83	16 46	17 73	19 00	20 90	21 53
20	14 66	15 33	16 00	16 66	17 33	18 66	20 00	22 00	22 66
21	15 40	16 10	16 80	17 50	18 20	19 60	21 00	23 10	23 80
22	16 13	16 86	17 60	18 33	19 06	20 53	22 00	24 20	24 93
23	16 86	17 63	18 40	19 16	19 93	21 46	23 00	25 30	26 06
24	17 60	18 40	19 20	20 00	20 80	22 40	24 00	26 40	27 20
25	18 33	19 16	20 00	20 83	21 66	23 33	25 00	27 50	28 33
26	19 06	19 93	20 80	21 66	22 53	24 26	26 00	28 60	29 46
27	19 80	20 70	21 60	22 50	23 40	25 20	27 00	29 70	30 60
28	20 53	21 46	22 40	23 33	24 26	26 13	28 00	30 80	31 73
29	21 26	22 23	23 20	24 16	25 13	27 06	29 00	31 90	32 86
30	22 00	23 00	24 00	25 00	26 00	28 00	30 00	33 00	34 00

Table of the daily pay of the army.

Days.	PER MONTH.							
	\$36.	\$40.	\$45.	\$50.	\$53 33.	\$60.	\$66 67.	\$70.
1	\$1 20	\$1 33	\$1 50	\$1 66	\$1 77	\$2 00	\$2 22	\$2 33
2	2 40	2 66	3 00	3 33	3 55	4 00	4 44	4 66
3	3 60	4 00	4 50	5 00	5 33	6 00	6 67	7 00
4	4 80	5 33	6 00	6 66	7 10	8 00	8 89	9 33
5	6 00	6 66	7 50	8 33	8 88	10 00	11 11	11 66
6	7 20	8 00	9 00	10 00	10 66	12 00	13 33	14 00
7	8 40	9 33	10 50	11 66	12 43	14 00	15 55	16 33
8	9 60	10 66	12 00	13 33	14 21	16 00	17 78	18 66
9	10 80	12 00	13 50	15 00	16 00	18 00	20 00	21 00
10	12 00	13 33	15 00	16 66	17 77	20 00	22 22	23 33
11	13 20	14 66	16 50	18 33	19 55	22 00	24 44	25 66
12	14 40	16 00	18 00	20 00	21 33	24 00	26 67	28 00
13	15 60	17 33	19 50	21 66	23 10	26 00	28 89	30 33
14	16 80	18 66	21 00	23 33	24 88	28 00	31 11	32 66
15	18 00	20 00	22 50	25 00	26 66	30 00	33 33	35 00
16	19 20	21 33	24 00	26 66	28 43	32 00	35 55	37 33
17	20 40	22 66	25 50	28 33	30 21	34 00	37 77	39 66
18	21 60	24 00	27 00	30 00	32 00	36 00	40 00	42 00
19	22 80	25 33	28 50	31 66	33 77	38 00	42 22	44 33
20	24 00	26 66	30 00	33 33	35 55	40 00	44 44	46 66
21	25 20	28 00	31 50	35 00	37 33	42 00	46 67	49 00
22	26 40	29 33	33 00	36 66	39 10	44 00	48 89	51 33
23	27 60	30 66	34 50	38 33	40 88	46 00	51 11	53 66
24	28 80	32 00	36 00	40 00	42 66	48 00	53 33	56 00
25	30 00	33 33	37 50	41 66	44 43	50 00	55 56	58 33
26	31 20	34 66	39 00	43 33	46 21	52 00	57 78	60 66
27	32 40	36 00	40 50	45 00	48 00	54 00	60 00	63 00
28	33 60	37 33	42 00	46 66	49 77	56 00	62 22	65 33
29	34 80	38 66	43 50	48 33	51 55	58 00	64 44	67 66
30	36 00	40 00	45 00	50 00	53 33	60 00	66 67	70 00

Table of the daily pay of the army.

Days.	PER MONTH.							
	\$71 11.	\$75.	\$80.	\$83 33.	\$84 44.	\$93 33.	\$95.	\$100.
1	\$2 37	\$2 50	\$2 66	\$2 78	\$2 81	\$3 11	\$3 16	\$3 33
2	4 74	5 00	5 33	5 55	5 63	6 22	6 33	6 66
3	7 11	7 50	8 00	8 33	8 44	9 33	9 50	10 00
4	9 48	10 00	10 66	11 11	11 26	12 44	12 66	13 33
5	11 85	12 50	13 33	13 89	14 07	15 55	15 83	16 66
6	14 22	15 00	16 00	16 67	16 88	18 66	19 00	20 00
7	16 59	17 50	18 66	19 44	19 69	21 77	22 16	23 33
8	18 96	20 00	21 33	22 22	22 50	24 88	25 33	26 66
9	21 33	22 50	24 00	25 00	25 32	28 00	28 50	30 00
10	23 70	25 00	26 66	27 78	28 14	31 11	31 66	33 33
11	26 07	27 50	29 33	30 55	30 95	34 22	34 83	36 66
12	28 44	30 00	32 00	33 33	33 77	37 33	38 00	40 00
13	30 81	32 50	34 66	36 11	36 59	40 44	41 16	43 33
14	33 18	35 00	37 33	38 89	39 41	43 55	44 33	46 66
15	35 55	37 50	40 00	41 67	42 22	46 67	47 50	50 00
16	37 92	40 00	42 66	44 44	45 03	49 78	50 66	53 33
17	40 29	42 50	45 32	47 22	47 85	52 89	53 83	56 66
18	42 66	45 00	48 00	50 00	50 66	56 00	57 00	60 00
19	45 03	47 50	50 66	52 78	53 48	59 11	60 16	63 33
20	47 40	50 00	53 33	55 55	56 29	62 22	63 33	66 66
21	49 77	52 50	56 00	58 33	59 11	65 33	66 50	70 00
22	52 14	55 00	58 66	61 11	61 92	68 44	69 66	73 33
23	54 51	57 50	61 33	63 89	64 74	71 55	72 83	76 66
24	56 88	60 00	64 00	66 66	67 55	74 67	76 00	80 00
25	59 25	62 50	66 66	69 44	70 37	77 78	79 16	83 33
26	61 62	65 00	69 33	72 22	73 18	80 89	82 33	86 66
27	64 00	67 50	72 00	75 00	76 00	84 00	85 50	90 00
28	66 37	70 00	74 66	77 78	78 81	87 11	88 66	93 33
29	68 74	72 50	77 33	80 55	81 62	90 22	91 83	96 66
30	71 11	75 00	80 00	83 33	84 44	93 33	95 00	100 00

Table of the daily pay of the army.

Days.	PER MONTH.						
	\$106 67.	\$110.	\$124.	\$126 67.	\$146 67.	\$165 33.	\$220.
1	\$3 55	\$3 66	\$4 13	\$4 22	\$4 89	\$5 51	\$7 33
2	7 11	7 33	8 26	8 44	9 78	11 02	14 66
3	10 66	11 00	12 40	12 67	14 67	16 53	22 00
4	14 22	14 66	16 53	16 89	19 55	22 04	29 33
5	17 78	18 33	20 66	21 11	24 44	27 55	36 66
6	21 33	22 00	24 80	25 33	29 33	33 06	44 00
7	24 89	25 66	28 93	29 55	34 22	38 57	51 33
8	28 44	29 33	33 06	33 78	39 11	44 09	58 66
9	32 00	33 00	37 20	38 00	44 00	49 60	66 00
10	35 56	36 66	41 33	42 22	48 89	55 11	73 33
11	39 11	40 33	45 46	46 44	53 77	60 62	80 66
12	42 67	44 00	49 60	50 67	58 66	66 13	88 00
13	46 22	47 66	53 73	54 89	63 55	71 64	95 33
14	49 78	51 33	57 86	59 11	68 44	77 15	102 66
15	53 33	55 00	62 00	63 33	73 33	82 67	110 00
16	56 89	58 66	66 13	67 55	78 22	88 18	117 33
17	60 44	62 33	70 26	71 78	83 11	93 69	124 66
18	64 00	66 00	74 40	76 00	88 00	99 20	132 00
19	67 55	69 66	78 53	80 22	92 89	104 71	139 33
20	71 11	73 33	82 66	84 44	97 77	110 22	146 66
21	74 67	77 00	86 80	88 67	102 66	115 73	154 00
22	78 22	80 66	90 93	92 89	107 55	121 24	161 33
23	81 78	84 33	95 06	97 11	112 44	126 75	168 66
24	85 33	88 00	99 20	101 33	117 33	132 26	176 00
25	88 89	91 66	103 33	105 55	122 22	137 77	183 33
26	92 45	95 33	107 46	109 78	127 11	143 28	190 66
27	96 00	99 00	111 60	114 00	132 00	148 80	198 00
28	99 55	102 66	115 73	118 22	136 89	154 31	205 33
29	103 11	106 33	119 86	122 44	141 78	159 82	212 66
30	106 67	110 00	124 00	126 67	146 67	165 33	220 00

BLANK FORMS OF PAY DEPARTMENT.

BLANK FORMS OF THE DEPARTMENT

FORM NO. 1.

Estimate of funds required for the payment of the United States troops in the Pay Department of _____, from the 1st of _____, 186 , to the 1st of _____, 186 .

Description and enumeration of troops.	Period.		Amount.	
	From—	To—	Dolls.	Cts.
Dead and discharged men				
Casual payments				
Arrears due prior to commencement of this estimate ...				
Aggregate amount.....				
Deduct balance on hand.....				
Amount required				

I certify that the above estimate is founded on the best data to be obtained.

.....
 Paymaster United States Army in charge of District.

[Indorsement.]

FORM No. 1.

Estimate of funds required by—

Paymaster.....

Pay Department of.....

From.....

To.....

FORM NO. 2.

Receipt to be rendered by Paymaster.

PAY DEPARTMENT UNITED STATES ARMY,

_____, 186 .

Received of _____, _____ dollars and _____ cents, being on
account of _____

which sum I have passed to the credit of the United States, and for which I hold myself accountable.

Pay	\$
Subsistence	
Forage.....	
Clothing of servants.....	
Clothing of soldiers.....	
 Total amount	 _____

Paymaster United States Army.

[Signed duplicates.]

[Indorsement.]

Paymaster's receipt.

FORM No. 2.

Pay	\$
Subsistence	
Forage	
Clothing of servants.....	
Clothing of soldiers	

Total amount.....	=====

FORM No. 3.

The United States to _____.

On what account.	COMMENCEMENT AND EXPIRATION.		TERM OF SERVICE CHARGED.		PAY PER MONTH.		AMOUNT.		Remarks.
	From—	To—	Months.	Days.	Dollars.	Cents.	Dollars.	Cents.	
				No. of days.	Total No. of rations. per day.	Post or place rations. where due.	Price of rations.		
PAY.									
For myself.....	The --- of ---, 18 .	The --- of ---, 18 .							
For --- private servant, not soldier.	The --- of ---, 18 .	The --- of ---, 18 .							
CLOTHING.									
For --- private servant, not soldier.	The --- of ---, 18 .	The --- of ---, 18 .							
SUBSISTENCE.									
For myself for --- year service.....	The --- of ---, 18 .	The --- of ---, 18 .							
For --- private servant, not soldier.	The --- of ---, 18 .	The --- of ---, 18 .							Amount taxable, \$ ---. Amount of tax \$ ---.

I certify on honor, that the items charged in the foregoing account are correct and just, as prescribed by existing laws and regulations, and that each and all are rightfully due me as therein set forth; that during the time charged for I have not used a soldier as servant, and the servants actually in my employ are as described below; that I am not chargeable with any deduction whatever for absence with or without leave; and that I am not in arrears with the United States on any account whatsoever.

I was last paid to the --- day of ---, by Paymaster ---, and I acknowledge to have received this --- day of ---, of Paymaster ---, the sum of ---, in full of this account.

[Signed in duplicate.] _____

Names.	DESCRIPTION OF SERVANTS.		
	Complexion.	Height.	Eyes. Hair.
		<i>Feet.</i>	<i>Inches.</i>

Paid by check No. ---, on ---, dated ---, 18---, for \$ ---.

[Indorsement.]

FORM NO. 3

Voucher No. —,

Paid the — of —, 18—.

From the — of —, 18—.

To the — of —, 18—.

Pay \$

Subsistence.....

Forage.....

Clothing.....

Amount taxable	\$
Amount of tax	\$

FORM NO. 4.

Final statement of _____, captain _____ of the _____ regiment of _____, born in _____, in the State of _____, aged _____ years, _____ feet _____ inches high, _____ complexion, _____ eyes, _____ hair, and by occupation a _____, was enlisted by _____ at _____ on the _____ day _____, eighteen hundred and _____, to serve for _____ years, who is now entitled to a discharge by reason of _____

The said _____ was last paid by Paymaster _____, to include the _____ day of _____, eighteen hundred and _____, and has pay due from that time to this present date.

He has been drawing \$ _____ per month for _____ years' continuous service under sec. 2, act August 4, 1854.

There is due to him _____ dollars retained pay.

There is due to him _____ dollars bounty.

There is due to him _____ dollars on account of clothing not drawn in kind.

He is indebted to the United States _____ dollars on account of extra clothing.

He is indebted to the United States _____

He is indebted to _____, laundress of company _____, _____ regiment, of _____ dollars.

The cost of the ration at this port is _____ cents.

Remarks: _____

I certify that the above final statement, given in duplicate at _____, this _____ day of _____, 18____, is correct.

[A. G. O. No. 94.]

Commanding Company.

NOTE 1.—Two of these statements (or duplicates) are to be given to each soldier who may be discharged, that he may at once receive from the paymaster the pay, &c., due to him; and the captain, or other commissioned officer commanding the company, will certify to the duplicate statements; with these statements the soldier is entitled to his discharge, and should also present his discharge to the paymaster to have the payment indorsed on it. The discharge is to be given back to the soldier by the paymaster, the latter only retaining as his vouchers the duplicate final statements.

NOTE 2.—When a soldier is furnished with final statements, his descriptive list, if he has one, should be taken up by the officer who gives them to the soldier, and indorsed with a statement to this effect by the officer. The indorsement should exhibit a full statement of the time for which the soldier was allowed pay on his final statements, the clothing account, and all other charges against him or in his favor, so as to comprise a complete exhibit of his account. It will then be transmitted to the company commander of the soldier, (in case of soldier's death, see Note 10,) who will enter all the data necessary to a full understanding of the soldier's account on the muster roll upon which the soldier's discharge is reported. The descriptive list will then be destroyed. The object of this is, that the remaining portion of the soldier's account may be settled upon the receipt of these muster rolls, and the soldier receive any pay or allowances that may be due him at the time of his discharge, and which may not appear on his final statements from the fact that his descriptive list is incomplete. These accounts for back pay, &c., are settled by the Second Auditor of the Treasury Department.

NOTE 3.—When a soldier transfers his final statements, the transfer must be made on them, witnessed by a commissioned officer when practicable, or by some other reputable person known to the paymaster, and the witnessing officer should also indorse the fact of transfer upon the soldier's discharge; and also note on the final statements that such indorsement on the discharge has been made.

NOTE 4.—If entitled to additional pay under act of August 4, 1854, for former services, certificate of merit, or in lieu of a commission under section 4, act of August 4, 1854, it must be noted.

NOTE 5.—The retained pay due should be computed to date of discharge, and not to date of last payment only.

NOTE 6.—Stoppages for loss or damage done to arms or other public property, must be noted.

NOTE 7.—Whenever the final settlement may be affected by either of the following facts, they should be noted:

Stoppages by sentence of a court-martial, with a reference to the G. O. in the case.

Forfeitures for desertion, with a reference to the G. O. promulgating sentence or pardon, with dates, respectively, of desertion and apprehension.

NOTE 8.—Amounts due the laundress must be entered on the muster roll on which the discharge, death, desertion, &c., is reported, as well as on the final statements, otherwise the amount cannot be collected from the United States.

NOTE 9.—A statement of all the installments of veteran or recruit bounty received by the soldier must be made on the back of each final statement.

NOTE 10.—Where a soldier dies in hospital or on detached service, his descriptive list, if he has one, should be sent with his final statements, in duplicate, to the Adjutant General, Washington, D. C., and his company commander notified of his death, giving date, cause, &c., the disposition of his effects, and the state of his accounts.

NOTE 11.—This blank will be used for deceased soldiers as well as for others.

EXTRACT FROM G. O. No. 82, A. G. O., AUGUST 28, 1867.

Paymasters are instructed by the Chief of their Department to refuse payment unless the identity of the soldier is properly established. All officers who sign and deliver discharge papers will instruct the soldier to present them to the Chief of the Pay District in which he is serving at the time of his discharge, or, if he prefer, to some other designated Chief of a Pay District; and the officer will then immediately notify, through another channel than the hands of the man discharged, the paymaster designated, of the fact of such discharge, with date, name, regiment, and company of the soldier as set forth in the papers. No payments will be made on discharge papers by any paymaster except on receipt of such notification, unless he may be otherwise conclusively satisfied of their genuineness, and of the personal identity of the claimant.

[Indorsement.]

FORM No. 4.

Final statement of _____, a _____
in company _____, — regiment of _____.

FORM NO. 5.

The United States to _____, discharged from _____ company,
 _____ regiment of _____, DR.

	Dollars.	Cts.
For pay from _____ of _____, 18____, to _____ of _____, 18____, being _____ months _____ days, at _____ dollars per month		
For retained pay due		
For bounty		
For		
For pay for traveling from _____, the place of my discharge, to _____, the place of my residence, _____ miles, at twenty miles per day, equal to _____ days, at _____ per month		
For subsistence for traveling as above, _____ days, at _____ cents per ration or day		
For clothing not drawn in kind		
Amount		
Deduct for Soldiers' Home		
Deduct for extra clothing		
Deduct for		
Balance		

Received of _____, paymaster United States army, this _____ day of _____
 18____, _____ dollars and _____ cents, in full of the above account.

Pay	
Subsistence	
Clothing	
Dollars	

(Signed in duplicate.)

Paid by check No. _____, on _____, dated _____, 1866, for \$_____.

[Indorsement.]

FORM No. 5.

Voucher No. —.

Paid _____, 18 .

From _____ of _____, 18 .

To _____ of _____, 18 .

Pay..... §

Subsistence.....

Clothing.....

=====

NOTE.—Tax deducted to be entered in this margin.

FORM NO. 6.
Abstract of payments made by _____, *paymaster United States army, for the months of* _____.

No. of vouchers.	Date of payment.	To whom paid.	Rank or grade.	Corps.	Commencement and expiration.		Pay.	Subsistence.	Clothing of officers' servants.		Clothing of soldiers.		Bounty.		Amount.		
					From —	To —			Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.

I do hereby certify that the foregoing abstract contains an accurate statement of the payments made by me, as therein expressed.

 Paymaster United States Army.

[Indorsement.]

FORM No. 6.

Abstract of payments for month of _____, 186____, by—

_____,
Paymaster United States Army.

FORM NO. 7.

ACCOUNT CURRENT.

Disbursements under official bond, dated _____, 18 .

The United States, in account current with _____, paymaster in the army of the United States. Cr.

6 P M

DR.

<p>To amount expended in paying the troops from _____, 18 . the date of last account rendered, to _____, 18 . as per abstract and vouchers herewith, viz:</p> <p style="text-align: center;">DISBURSEMENTS TO REGULARS.</p> <p>Pay of the army \$ Subsistence Forage Clothing, (servants') Clothing, (soldiers) Ordinary bounty Bounty, act July 28, 1866</p> <p style="text-align: right;">Total.....</p> <p style="text-align: center;">DISBURSEMENTS TO VOLUNTEERS.</p> <p>Pay, subsistence, and clothing \$ Ordinary bounty Bounty to colored troops, act July 26, 1866 Bounty, act July 28, 1866</p> <p style="text-align: right;">Total.....</p> <p>To amount turned over to—</p> <p>Balance on hand, deposited for safe keeping, as follows: Assistant treasurer United States..... \$ United States depository at Cash in my possession.....</p> <p style="text-align: right;">Total.....</p> <p>Balance due United States, to be rendered in next account.....</p> <p style="text-align: right;">Total.....</p>	<p>By balance to be accounted for, as stated in last account current</p> <p style="text-align: right;">Total.....</p>
--	---

I certify that the above is a true account of all moneys received by me, not heretofore accounted for, and that the disbursements have been faithfully made.
Stated at _____ this _____ day of _____, 18 .

NOTE.—No account of Internal Revenue taxes is to be taken hereupon.

Paymaster United States Army.

[Indorsement.]

FORM NO. 7.

Account current for _____, 18____.

Paymaster United States Army.

FORM NO. 8.

Statement of moneys received, expended, and on hand, for the month ending _____, 18--.

Date.	Pay.	Subsistence.	Forage.	Servants' clothing.	Soldiers' clothing.	Effects of deceased soldiers.	Amount.	Remarks.
	Amount on hand from last month....							
	Received from the Treasurer U. S. . .							
	Received from paymasters, viz:							
	Received from other persons, viz:							
	Total received.....							
	Expended in paying troops.....							
	Turned over to paymasters,							
	Total expended.....							
	Balance to be accounted for							

Balance on hand deposited for safe-keeping, as follows:
 Assistant treasurer U. S....\$
 U. S. depository at _____
 Cash in my possession.....

I hereby certify, on honor, that the foregoing Monthly Statement or Report is accurate and correct.

Given at _____, in the State of _____, this _____ day of _____, 186--.

Accountable for _____ iron safes and money chests.

 Paymaster United States Army.

[Indorsement.]

FORM No. 8.

Statement of moneys received, expended, and balance
on hand, for the month ending _____, 188 .

Receipts..... \$

Disbursements.....

Balance due the United States.....

Paymaster United States Army.

FORM NO. 9.

PAY DEPARTMENT, UNITED STATES ARMY,

_____, 186 .

SIR: In compliance with circular No. 43, from the Paymaster General's office, dated May 9, 1866, I have the honor to report my balance of public funds on deposit at the close of the week ending _____, as follows :

Deposited with the Treasurer of the United States at Washington.....	\$	_____
Deposited with the Assistant Treasurer of the United States at New York		_____
Deposited in _____ National Bank.....		_____
Deposited _____		_____
Deposited _____		_____
Total amount on deposit.....		=====

I am, sir, very respectfully, your obedient servant,

Paymaster United States Army.

To Hon. _____,
Treasurer United States, Washington, D. C.

[Indorsement.]

FORM No. 9.

*Statement of public funds for the week ending Sat-
urday, -----, 186 .*

Paymaster United States Army.

[Indorsement.]

FORM NO. 10.

Statement of Internal Revenue Taxes collected on pay-
ments from _____, 18 , to _____
_____, 18 .

_____,
Paymaster United States Army.

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