

ARTICLE XLIII.

SUBSISTENCE DEPARTMENT.

1176. The Commissary-General of Subsistence will designate, as far as practicable, the places where contracts and purchases for subsistence supplies shall be made, and, under the direction of the Secretary of War, assign to stations and duties the officers and agents of his Department.

SUBSISTENCE SUPPLIES.

1177. These supplies comprise: 1st, articles composing the ration, such as pork, flour, coffee, candles, &c., called **SUBSISTENCE STORES**; 2d, the necessary means of issuing and preserving these stores, such as stationery, scales, measures, tools, &c., called **COMMISSARY PROPERTY**. Subsistence supplies shall not be transferred gratuitously to another staff-department, nor obtained, issued, sold, or otherwise disposed of, except as herein prescribed.

CONTRACTS.*

1178. Subsistence stores for the army, when time and circumstances permit, shall be procured under written contracts with suitable bonds, made by the Commissary-General or other authorized officer of the Subsistence Department. The Commissary at the place of delivery, if not provided with funds for payment, shall receipt for the articles accepted, on duplicate inspection certificates (Form 18), one of which he shall give to the contractor, and the other forward to the Commissary-General or officer authorized to pay for the stores, with a report on the quality of the articles and the condition of the packages. The inspector shall be one holding his appointment by law, if at the place of delivery there be such an officer, for the articles to be inspected.

1179. Contracts for subsistence stores shall be made after due public notice, and on the lowest proposal received from a responsible person who produces the required article. These agreements shall expressly provide for their termination at such time as the Commissary-General may direct, and for the exclusion of any interest in them on the part of members of Congress, officers or agents of the Government, and all persons employed in the public service. (Forms 36 and 37.)

1180. A contract shall be executed *in quintuplicate*: one copy to be kept by the contractor, and one by the contracting officer or agent; two copies to be sent to the Commissary-General (with the bond), and the remaining one to the Returns-Office, at Washington, D.C. (See Act,

* See Act, approved July 17, 1862.

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approved June 2, 1862.) The copies of the contract for the Commissary-General and the Returns-Office will be sent by the officer making and signing them, as soon as possible after completion, accompanied by the advertisement and one copy of every bid received.

1181. Under the provisions of the excise law, each copy of every contract for subsistence supplies is liable to a stamp duty of five cents for every sheet or piece of paper upon which it is written, and each copy of the bond to these contracts is likewise liable to a stamp duty of twenty-five cents.* The adhesive stamp for each copy of a contract, and for each copy of the accompanying bond, must be furnished, affixed, and cancelled by the contractor. The stamp is cancelled by the contractor writing on its face his initials and the date.

1182. When bids to furnish subsistence are solicited, the advertisement or notice shall call for *sealed proposals, in duplicate*. If the bids received be deemed unreasonable, or if there be other sufficient cause for not accepting them, they will be rejected, and others again invited. The time and place of opening proposals shall be stated in the advertisement, and bidders allowed to be present at the opening.

PURCHASES.

1183. Subsistence stores for such corps or posts as, by reason of their position, the climate, or other cause, the Secretary of War may authorize to be so supplied, will be procured in open market, on due public notice, and from the lowest bidder who produces the required article. The advertisement, and all the bids received, will be sent to the Commissary-General as soon as the purchasing-officer has accepted the proposals.

1184. When a deficiency of subsistence stores makes an additional supply necessary, the Commissary where they are needed will make a requisition for them on the proper purchasing or issuing Commissary. (Form 15.) If the stores can be obtained in his vicinity, of good quality, and on terms advantageous to the Subsistence Department, the Commissary requiring them shall represent such facts by a detailed statement to the officer charged with the duty of providing him with subsistence, and, when authorized, will himself procure the stores in the manner prescribed in preceding paragraphs.

1185. A disbursing officer, or agent of the Subsistence Department, when provided with sufficient public funds, shall pay for supplies purchased by him. (Form 23.) When not in funds he shall furnish the seller with a certified account of the purchase, in duplicate, stating thereon the

* A bond for the performance of duties pertaining to an office (a Commissary's bond, for example) is liable to a stamp duty of *fifty cents*. The officer executing this bond furnishes, affixes, and cancels the stamp required.

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cause of its non-payment, and on what Return he has taken up the articles. (Form 24.)

1186. Subsistence supplies purchased by a Commissary, or agent, whether paid for or not, must be accounted for by him on the proper Return. (Forms 1 and 8.) The *name* of each person from whom stores have been purchased during a month, *date* of purchase, *articles* and *quantities* procured, must be entered on the *Return of Provisions* for that month (Form 1), or, when the purchase bills are many, on the *Abstract* which accompanies the Return. (Form 6.) When stores are purchased but not paid for, a note to that effect will be entered by the purchasing officer or agent, in the column of "Remarks" to his Return of Provisions, or its accompanying Abstract.

1187. Salt meats and flour, whether procured under contract or otherwise, must be inspected before acceptance, and by a legal inspector for these articles when the services of such an officer can be obtained. A certificate of inspection, in duplicate (Form 18), will be taken and attached to the voucher for payment.

1188. The Subsistence Department will purchase at cost-prices, without including cost of transportation, all *sound* articles of subsistence saved by troops or employees by an economical use or management of the ration, —molasses, green or desiccated vegetables, and articles furnished as anti-scorbutics, excepted. This is intended to embrace savings of companies, of bakeries, and all savings from the ration made by an organized command. The purchase-bill (Form 26) will be made out in the *letter* or *name* of the company to which the savings belong, and *in quadruplicate*; two copies for the Commissary who takes up the stores (one to accompany his Return of Provisions to the Commissary-General), and two copies for the Commissary who pays the bill. Payment for these savings will be made to the actual commanders of companies, to officers in charge of bakeries, &c., by any officer of the Subsistence Department having funds for the purpose, and on proof that the Commissary certifying to the bill has made a Return to the Commissary-General satisfactorily accounting for the stores.

STORAGE.

1189. Good and sufficient storehouses, sheds, paulins, or other proper and adequate means of covering and protecting subsistence supplies, will be provided by the Quartermaster's Department. Care must be taken to keep the store-rooms dry and well ventilated. (For information on storing, see "Miscellaneous Items," page 301.)

THE RATION.*

1190. A ration is the established daily allowance of food for one person. For the United States army it is composed as follows: twelve ounces of pork or bacon, or, one pound and four ounces of salt or fresh beef; one pound and six ounces of soft bread or flour, or, one pound of hard bread, or, one pound and four ounces of corn meal; and to every one hundred rations, fifteen pounds of beans or peas,† and ten pounds of rice or hominy; ten pounds of green coffee, or, eight pounds of roasted (or roasted and ground) coffee, or, one pound and eight ounces of tea; fifteen pounds of sugar; four quarts of vinegar; one pound and four ounces of adamantine or star candles; four pounds of soap; three pounds and twelve ounces of salt;‡ four ounces of pepper; thirty pounds of potatoes,† when practicable, and one quart of molasses. The Subsistence Department, as may be most convenient or least expensive to it, and according to the condition and amount of its supplies, shall determine whether soft bread or flour, and what other component parts of the ration, as equivalents, shall be issued.

1191. Desiccated compressed potatoes, or desiccated compressed mixed vegetables, at the rate of one ounce and a half of the former, and one ounce of the latter, to the ration, may be *substituted* for beans, peas, rice, hominy, or fresh potatoes.

1192. Sergeants and corporals of the Ordnance Department (heretofore classed as armorers, carriage-makers, and blacksmiths) are entitled, each, to one and a half rations per day; all other enlisted men, to one ration a day.

1193. Officers in charge of principal depots and purchasing stations will render to the Commissary-General monthly statements of the cost and quality of the ration, in all its parts, at their stations. The annexed table (pp. 306, 307.) shows the quantity *in bulk* of each part of the ration, in any number of rations, from one to one hundred thousand.

ISSUES IN BULK.

1194. Stores longest on hand shall be issued first, whether the issue be in bulk or on ration returns.

* "After the present insurrection shall cease, the ration shall be as provided by law and regulations on the first day of July, eighteen hundred and sixty-one." (Section 13, Act approved August 3, 1861.)

† Beans, peas, salt, and potatoes (fresh) shall be purchased, issued, and sold by weight, and the *bushel* of each shall be estimated at *sixty pounds*. Thus, 100 rations of beans or peas will be fifteen pounds, the equivalent of eight quarts; 100 rations of salt will be three pounds and twelve ounces, the equivalent of two quarts; and 100 rations of potatoes (fresh) will be thirty pounds, the equivalent of half a bushel.

Subsistence Department.—Issues.

1195. A Commissary required to send off subsistence supplies will turn them over to the Quartermaster for transportation, each package directed and its contents marked thereon. He will give the Quartermaster duplicate transportation invoices of the packages and their contents, as marked (Form 29), and take from him like receipts* (Form 30). The Commissary who transfers the supplies shall also transmit duplicate invoices of them to the Commissary for whom they are intended, who shall return receipts for the supplies received (Form 32), and account as wastage on his next Return of Provisions for any ordinary loss of stores accruing in transportation.

1196. Any deficiency of supplies not attributable to ordinary loss in transportation, any damage, or discrepancy between the invoices and the actual quantity or description of supplies received, shall be investigated by a board of survey. (See paragraph 1019.) The officer revising the action of the board shall immediately transmit a copy of its proceedings to the Commissary-General of Subsistence, and a copy to the issuing Commissary. A copy of the proceedings of the board shall also accompany the receiving Commissary's Return of Provisions to the Commissary-General of Subsistence. Where the carrier is liable, the issuing Commissary shall report the amount of loss or damage to the Quartermaster authorized to pay the transportation account, in order that this amount may be recovered for the Subsistence Department.

1197. Invoices shall express the *prices* of articles named thereon.

ISSUES TO TROOPS.

1198. Subsistence shall be issued to troops on ration returns signed by their immediate commander, and approved by the commanding officer of the post or station. (Form 13.) These returns, ordinarily to be made for a few days at a time, shall, when practicable, be consolidated for the post or regiment (Form 14), and shall embrace only the strength of the command *actually present*. At the end of the calendar month, the Commissary shall enter on *separate* Abstracts, for each class of troops (see paragraph 1224), *every return upon which he has issued provisions* in that month; which Abstracts the commanding officer shall compare with the original ration returns, and if correct, so certify. (Form 2.)

1199. When men leave their company, the rations they have drawn and left with it shall be deducted from the next ration return for the company; a like rule, when men are discharged from hospital, shall govern the hospital return.

* When subsistence supplies are transferred from one Commissary to another, at the same post or station, they may be invoiced and receipted for according to Forms 31 and 32.

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1200. Four women, as laundresses, are allowed to a company, and one ration per day to each when *present* with the company. In order that an authorized woman (laundress) of a company may draw rations while temporarily separated from it, the officer commanding the company must designate her by name and in writing to the commanding officer of the post or station where she may be living, as attached to his company, and entitled to rations. The rations of company women are not to be commuted, and they can only be drawn at a military post or station where subsistence is on hand for issue.

ISSUES TO CITIZENS.

1201. One ration a day may be issued to each person employed with the army, when such are the terms of his engagement, on returns similar to Form 13. These returns will be entered on a *separate* Abstract (Form 3), compared, certified to, &c., as prescribed in paragraph 1198. No hired person shall draw more than one ration per day.

ISSUES TO INDIANS.

1202. When subsistence can be spared from the military supplies, the commanding officer is authorized to allow its issue, *in small quantities*, to Indians visiting military posts on the frontiers or in their respective nations. The return for this issue shall be signed by the Indian agent (when there is one present), and approved by the commanding officer of the post or station.

1203. Regular daily or periodical issues of subsistence to Indians, or issues of subsistence *in bulk* to Indian agents for the use of Indians, are forbidden.

ISSUES EXTRA.

1204. The issues authorized under this head shall be made on returns signed by the officer in charge of the guard, by the Assistant Adjutant-General or Adjutant of the head-quarters, by the Quartermaster or other officer accountable for the animals, by the officer in charge of the working party, &c., as the case may be, and approved by the commanding officer of the post or station. At the end of the calendar month these returns shall be entered on an Abstract (Form 4), compared and certified to, as prescribed in paragraph 1198.

1205. Extra issues will be allowed as follows, viz. :

ADAMANTINE CANDLES.

To the principal guard of each camp or garrison, per month	12 pounds.
And when serving in the field, not exceeding the following rates per month, viz. :	
To the head-quarters of a regiment or brigade.....	10 pounds.

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To the head-quarters of a division.....	20 pounds.
To the head-quarters of a corps.....	30 pounds.
To the head-quarters of each separate army, when composed of more than one corps.....	40 pounds.

SALT.

Two ounces a week to each *public* animal. The *number* of animals to be supplied, and the *period* drawn for, will be stated on each return for extra issues, and so entered on the Abstract. (Form 4.)

WHISKY.

One gill per man daily, in cases of *excessive* fatigue, or *severe* exposure. The *number* of men issued to will be stated on each return for extra issues, and so entered on the Abstract. (Form 4.) Under "Remarks," on the return and on the Abstract, the letters of companies to which the men belong; *number* and designation of regiment, &c., will be given.

1206. Oil, candles, or gas, with which to light a fort, barrack, or stable, are not allowed from the Subsistence Department. *Extra* issues of subsistence, except as prescribed in preceding paragraph, are forbidden. (See Notes, page 265.)

ISSUES TO HOSPITAL.

1207. Subsistence shall be issued to a hospital on ration returns signed by the medical officer in charge, and approved by the commanding officer of the post or station. These returns (Form 13) will be made for a few days at a time.

1208. Medical cadets and female nurses employed in permanent or general hospitals are entitled, each, to one ration per day, either in kind, or by commutation at the cost of the ration at their station.

1209. The Abstract of issues to a hospital shall be made by the Commissary, and certified to by the Surgeon and the commanding officer. (Form 5.) The Surgeon's certificate to this Abstract shall include the provisions issued to hospital from the subsistence storehouse, and the amount of purchases for it in the month.

1210. Medical officers will not be allowed to sell or exchange any portion of the ration saved in hospital.

HOSPITAL FUND.

1211. The sick in hospital, not needing full rations for their subsistence, *only such parts thereof* are issued as are *actually* required for the support of themselves and authorized attendants. The difference between the number of rations due a hospital, at cost price of a complete ration at the station, and the value of the stores issued to it, during the same period

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and at the same prices, constitutes a *credit* with the Subsistence Department in favor of the hospital. This credit is called "Hospital Fund."

1212. The Commissary who issues to a hospital (post, regimental, field, general, or any military hospital) is authorized, on the requisition of the medical officer in charge, to expend its Hospital Fund in purchasing the following articles, or in paying for the same, when procured by the medical officer, on accounts duly made out and certified to by him (Form 25), viz.:

1st. *Food*, solid or fluid, to be used for the diet of the sick, and not furnished by the Subsistence Department or Medical Department.

2d. Articles to be used in either *the preparation or serving* of the food, embracing principally cooking utensils and table furniture, and not furnished by the Quartermaster's Department or Medical Department.

3d. Gas, oil, and *other means of illumination*, to be used instead of candles, which are part of the soldier's ration.

1213. The Hospital Fund being thus a means for supplying the suffering sick with food and conveniences needful for their health and more comfortable condition, not otherwise to be obtained, its management should be held as a sacred trust, and its expenditure confined strictly to the purposes which this fund is designed to accomplish. Medical and hospital supplies, quartermasters' supplies, and all objects of expenditure from the appropriations of the different departments of the military service, *are not proper charges against the hospital credit.* (For articles furnished by the *Medical Department*, see Subsistence Regulations of 1863, pamphlet edition, pages 69 and 70.)

1214. An expenditure of money by the Commissary for the subsistence or convenience of the sick in hospital is accounted for in the manner prescribed for other disbursements of the Subsistence Department. At large depots or general hospitals, this fund may be partly expended for the benefit of the sick at dependent posts or in detachments, on requisitions approved by the Medical Director or senior Surgeon of the district.

1215. A "Statement of the Hospital Fund" is made out at the end of each calendar month, and appears as a part of the Commissary's "Abstract of Issues to Hospital" for that month. On it are entered the balance of credit (if any) to hospital at the end of the preceding month, and the number of rations due it in the month, at cost price; also, the stores which have been issued by the Commissary to the hospital, and articles purchased by him for the sick, during this period, with the cost of each set opposite. The difference between these two amounts (credit and debit) leaves an ascertained balance of credit (if the hospital fund for the month has not been entirely used up), applicable to authorized expenditures for the subsistence or convenience of the sick in hospital

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during the following month. This statement may be prepared in the same manner, at any day, should there be occasion for ascertaining the exact state of the credit of a hospital at any particular date. An "Abstract of Issues to Hospital," and a "Statement of the Hospital Fund," shall be made out monthly for each *separate* hospital.

1216. At the request of the Surgeon-General, and on instructions from the Commissary-General of Subsistence, Hospital Fund may be transferred as follows :

The Commissary directed to transfer any portion of this credit from a hospital he supplies to another one, drops the amount specified from his next statement of its Hospital Fund as transferred to the hospital designated in the instructions, giving (when informed) the name, rank, regiment or corps, and station of the Commissary who issues it. The Commissary directed to receive a stated amount of this credit, takes up the same in favor of the designated hospital supplied by him, on his next statement of its Hospital Fund, and as received from the one mentioned in the instructions, giving (when informed) the name, rank, regiment or corps, and station of the Commissary who issues to such hospital.

When an officer is relieved from subsistence duty, he shall give his successor a certified statement of the hospital credit of each *separate* hospital supplied by him, and shall note such action on the hospital Abstract. His successor shall take up these credits in favor of each separate hospital he issues to, in manner as above explained. Hospital Fund, being a *credit* only, cannot be transferred from one officer's papers to another's as *money*.

1217. Mode of ascertaining the cost at which the ration shall be credited the hospital, and commuted to soldiers while on furlough, cost of transporting stores not included : 100 complete rations consist of, say—

100 rations of pork or bacon are 75 pounds, at 6 cents per pound.....	} $\frac{1}{2}$ is	\$4 75
100 rations of fresh beef are 125 pounds, at 4 cents per pound.....		
100 rations of flour are 137 $\frac{1}{2}$ pounds, at 4 cents per pound.....		5 50
100 rations of beans or peas are 15 pounds, at 4 cents per pound...		60
100 rations of rice are 10 pounds, at 5 cents per pound.....	} $\frac{1}{2}$ is	40
100 rations of hominy are 10 pounds, at 3 cents per pound.....		
100 rations of coffee are 10 pounds, at 15 cents per pound.....	} $\frac{1}{2}$ is	1 11
100 rations of tea are 1 $\frac{1}{2}$ pounds, at 48 cents per pound.....		
100 rations of sugar are 15 pounds, at 8 cents per pound.....		1 20
100 rations of vinegar are 4 quarts, at 4 cents per quart.....		16
100 rations of adamantine candles are 1 $\frac{1}{4}$ pounds, at 20 cents per pound.....		25
100 rations of soap are 4 pounds, at 5 cents per pound.....		20
100 rations of salt are 3 $\frac{3}{4}$ pounds, at 1 cent per pound.....		4
Carried forward.....		\$14 21

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Brought forward.....	\$14 21
100 rations of pepper are 4 ounces, at 1 $\frac{3}{4}$ cents per ounce.....	7
100 rations of potatoes are 30 pounds, at 2 cents per pound.....	60
100 rations of molasses are 1 quart, at 12 cents per quart.....	12
	\$15 00
Cost of 100 rations.....	
or one ration costs 15 cents.	

The *proportions* here given are *fixed*, but the *prices* of the component parts of the ration are *variable*. The Commissary's invoices of stores received in the month will give the prices from which to calculate the cost of the ration for that month.

WASTAGE.

1218. Wastage on issues from evaporation, leakage, &c., will be ascertained monthly, or when most convenient. The *actual* deficiency thus found will be reported on the Return of Provisions. Ordinary waste on issues to troops, &c. should not exceed, say three per cent. on salt meats, flour, hard bread, corn-meal, sugar, vinegar, soap, and salt; and one per cent. on beans, peas, rice, hominy, coffee, tea, candles, and pepper. No wastage is allowed on stores turned over *in bulk* from one officer to another, or on issues of fresh beef furnished directly from the butcher. Surplus stores shall be taken up on the Return of Provisions (Form 1) as "gained in issuing."

1219. Loss on issues exceeding ordinary waste, errors in the estimated weight of beef on the hoof, and loss on cattle strayed, stolen, or died, must be accounted for by affidavit, board of survey, certificate of a commissioned officer, or other satisfactory evidence, according to the magnitude of the loss and the circumstances of the case.

BEEF CATTLE.

1220. When practicable, beef cattle presented for acceptance, whether procured under contract or purchased in open market, must be weighed on the scales. From the live weight of a steer thus ascertained, his net weight shall be determined by deducting forty-five per cent. when his gross weight exceeds thirteen hundred (1300) pounds, and fifty per cent. when less than that, and not under eight hundred (800) pounds. When it is impracticable to weigh on the scales, one or more *average* steers must be selected, killed, and dressed in the usual manner. The average net weight of these (necks, shanks, and kidney tallow excluded) shall be accepted as the average net weight of the herd.

1221. In all written instruments for the delivery of beef cattle, the manner prescribed above for determining net weight must be inserted; in verbal agreements (which will be allowed only when time does not admit

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of reducing to writing the terms agreed upon) this mode must be understood and accepted by the party delivering the cattle.

1222. Hay, corn, and other forage will be procured for beef cattle when the pasture is insufficient.

1223. Beef received on the hoof, whether under contract, by open purchase, or otherwise, shall be accounted for on the Return of Provisions by the *number* of cattle, and by their *net* weight in pounds. When beef cattle are transferred, they should be appraised, if possible, and their loss or gain in weight since previous appraisal reported by the officer delivering the cattle.

ABSTRACTS OF ISSUES.

1224. Issues to troops (regulars), to volunteers and militia, to sailors, to marines, to prisoners of war or State, to citizens employed with the army, to Indians, to "contrabands," to hospitals, and 'extra issues, shall be entered on *separate* Abstracts, each certified to by the commanding officer of the post or station. The "original ration returns" will be retained by the officer who certifies to the Abstract—the latter, after completion, being the Commissary's voucher for the issues.

1225. Abstracts of issues shall show, in column of "Remarks," the corps or detachment issued to on each ration return; and if to citizens, the particular department in which they are employed. When they require more than one sheet, the sheets will be numbered in series—the total at the foot of each carried to the head of the next, &c.

DAMAGED SUPPLIES.*

1226. When supplies on hand become damaged, the Commissary accountable for them shall report it to the commanding officer, who will make, or cause to be made, a critical inspection of them. (See paragraphs 1018 to include 1025; also Form 17.) Under orders from the proper authority (paragraph 1023), the supplies examined shall be disposed of as advised by the inspector. Prior to inspection, the Commissary shall examine damaged parcels and separate and repack sound parts.

SALES.

1227. Sales of subsistence supplies by the Government, except sales

* When public property is presented to an inspector for condemnation, the officer responsible will certify on the inventory that the property had not been previously condemned. The inspector will mark the letters I. C. (*Inspected—Condemned*) upon all property condemned and ordered to be dropped from the returns, with a brand, stencil, cold chisel, steel-cutter, or punch, depending upon the material to be marked. Should it happen, when final action is had, that the Inspector's recommendation is disapproved, the marks will be cancelled, and a certificate of the fact will be given to the officer accountable.

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of stores to officers for their personal use, and in like cases, shall be on due public notice, and in such market as the interests of the service may require. The order for the sale, the auctioneer's bill of sale exhibiting the names of purchasers, articles, and quantities sold, prices obtained, &c., and a copy of the inspection report, shall accompany the Return of Provisions to the Commissary-General.

1228. Subsistence supplies, in good condition, but not required for use, will be disposed of by orders from the Commissary-General. In urgent cases, and on the advice of an inspecting officer, they may be sold as prescribed in preceding paragraph.

1229. An officer may purchase subsistence from the Commissariat, *paying cash for it on delivery*, at cost prices, without including cost of transportation, on his certificate that it is for the use of himself and family. These certified lists the commanding officer shall compare with the Commissary's monthly Abstract of Sales to Officers, and if correct, so certify. (Form 7.) Commanding officers of companies may, in the same way, when authorized by the post commander, purchase subsistence for their company mess.

1230. When provisions can be safely spared from the public supplies, the commanding officer is authorized to allow their sale, *in small quantities*, to persons employed with the army, *when they cannot otherwise procure food*, and to Indian agents for issue to Indians in their respective nations, or when visiting military posts. Such sales shall be *for cash*, at cost, including *all* expenses.

1231. Subsistence supplies may be sold to any department of the military service for public use, when the amount on hand will admit of it. Such sales shall be *for cash*, at cost, without including cost of transportation.

1232. The articles and quantities of stores sold during any month shall be reported on the Commissary's Return of Provisions for that month; and the net proceeds of all sales of subsistence supplies shall be credited to the United States in his Summary Statement and Account Current, for the month. (Forms 9 and 10.)

1233. Empty barrels, boxes, hides, &c., shall be sold, and the net proceeds of sale accounted for as indicated in preceding paragraph.

1234. Savings from the ration, when the articles are sound, shall only be sold to the Subsistence Department. (See paragraph 1188.)

ABSTRACTS OF SALES.

1235. Sales to officers, to citizens employed with the army, to Indian agents, at auction, to departments of the military service, &c., shall be

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entered on *separate* Abstracts. One copy of each shall accompany the Return of Provisions, and one copy the Account Current.

RECRUITING SERVICE.

1236. When subsistence cannot be advantageously issued by the Commissariat to recruiting parties, it will be procured by the officer in charge, on written contracts for complete rations. When a contract is for board and lodging, the amount to be paid for each must be *separately* mentioned therein (Form 36); *board only* will be paid by the Subsistence Department. (See articles "Contracts" and "Purchases," pages 241 and 242.)

1237. Under circumstances rendering it impossible to make a contract, the recruiting officer may pay from subsistence funds the actual necessary expenses of *subsisting* his party.

1238. When the recruiting officer does not disburse subsistence funds, the contractor will send to the Commissary-General for payment, monthly, his accounts for rations issued (Form 20), accompanied by the Abstract of Issues, certified to by the recruiting officer. (Form 19.) In that case, the expense of subsistence at branch rendezvous, and of advertising for proposals, &c., will be paid for by the contractor at the principal station, and included in his accounts.

1239. Issues of subsistence will be made on the usual ration returns (Form 13), and board will be furnished on a return showing the number of men and of days, dates, &c.

SPECIAL SERVICE.

1240. The commanding officer will detail a suitable non-commissioned officer or private soldier for special service in the Subsistence Department, when such service is needed. The soldier so detailed will be under the orders of the Commissary, and will be exempt from company or garrison duty. No extra pay for this service is allowed.

COMMUTATION OF RATIONS.*

1241. No persons, except those who are by law entitled to rations, will be allowed commutation therefor.

* The commutation of rations allowed by the Secretary of War in exceptional cases, since April 24, 1862, is not affected by these regulations.

NOTES.—When the care of sick and wounded soldiers is assumed by the States from which they come, the Subsistence Department will commute their rations at twenty-five cents.

The rations of prisoners held in the rebel States shall be commuted for and during the period of their imprisonment, on rolls or accounts prepared and certified to by the Commissary-General of Prisoners; the commutation to be rated at cost price of the ration.

The settlement of accounts for the board of soldiers in private hospitals is assigned to the Surgeon-General's Department.

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1242. Commutation, in lieu of subsistence in kind, will not be allowed to recruiting parties while at their stations, nor to soldiers serving where subsistence is provided by the Government. When practicable, persons entitled to rations must draw them at the place and time they are due, or forfeit their claim to them.

1243. Commutation will be allowed to soldiers while on furlough *by competent authority*, to medical cadets, to female nurses employed in permanent or general hospitals, and to persons entitled to rations when stationed where the Government has not provided subsistence for them, on satisfactory evidence that they have not received rations, or an equivalent therefor, during the time for which commutation is claimed. (Form 22.) The rate of commutation in these cases shall be *the cost* of the ration *at the station* where it is due. The authority competent to give a furlough is indicated in the General Regulations of the Army, or is announced from time to time in orders from the War Department. Payment of commutation to a soldier while on furlough shall not be made until he has returned to duty, or until he is discharged from the military service, when furloughed to that date; and when the voucher for payment is not accompanied by the furlough, the fact of payment, fully and officially attested, shall be entered *on the furlough*. (Form 35.)

1244. When a soldier *is travelling* on detached command, and it is impracticable to carry rations with him, his subsistence may be commuted at a rate not exceeding seventy-five cents a day, to be paid by the Commissary when due, or in advance on the order of the commanding officer. The voucher shall show on its face the nature and extent of the duty the soldier was directed to perform, and be certified by the officer under whose order the journey was made, that it was impracticable for the soldier to carry rations with him. (Form 21.)

EXPENDITURES.

1245. Subsistence funds shall not be used in payment of supplies or services pertaining to another staff department, nor applied to purposes other than those for which these funds have been appropriated by Congress.

1246. Vouchers for disbursement of public funds shall specify the quantity and price of each article bought, date of purchase, name of person from whom procured, &c. (Forms 23, 25, and 26.) When the vouchers are for services rendered, and like cases, they shall state the nature of duty, period of service, rate of pay per day or month, &c. They shall also set out a sufficient explanation of the object, necessity, and propriety of the expenditure, attested by the certificate of an officer or other satisfactory evidence. (Forms 21, 22, 27, and 28.)

1247. Receipts for subsistence funds disbursed or transferred shall

Subsistence Department.—Returns and Accounts.

state *place* and *date* of payment or transfer, *name, rank, and regiment or corps*, of officer from whom the money is received; and the *amount* shall be expressed *in words*. (Forms 21 and 33.)

1248. As soldiers are expected to preserve, distribute, and cook their own subsistence, the hire of citizens for any of these duties is not allowed. When bakeries are not managed *by the Subsistence Department*, their expenses for hops, yeast, furniture, sieves, cloths, the hire of bakers, &c., are paid *from the post fund*, to which the profits then accrue by army regulations. (See paragraph 198.) *Ovens* may be built or paid for by the Subsistence Department, but not *bake-houses*.

1249. When a claim for authorized supplies is presented to a Commissary for articles delivered to his predecessor or other officer of the Subsistence Department, he shall require a certified voucher in duplicate from the officer to whom the articles were delivered (Form 24), and the affidavit of claimant that he has not been paid, directly or indirectly, for the supplies, nor has authorized any person to receive payment for him. Such voucher, before being paid, will be forwarded to the Commissary-General of Subsistence for approval or instruction in the case.

1250. No officer or agent of the Subsistence Department, disbursing public money, will pay any claim or account presented through agents or collectors, except on regular power of attorney, executed *after* the account or claim is due and payable, and unless such agent or collector is considered by the disbursing officer amply able to reimburse the United States, or the disbursing officer, in case such claim or account shall, subsequent to payment, prove to be unjust or fraudulent; and when an account is presented in person by an individual who is not known to the disbursing officer, the latter will require such evidence of identity as will secure the Government against fraud.

RETURNS AND ACCOUNTS.

1251. Every officer and agent of the Subsistence Department intrusted with its supplies or funds shall render *monthly* to the Commissary-General of Subsistence, and to the Third Auditor of the Treasury, all Returns and Accounts, with the vouchers thereto belonging, which they may require.

1252. The following are the usual Returns, Abstracts, &c., to be rendered to the Commissary-General of Subsistence *monthly*, viz. :—

Return of provisions and forage for beef cattle received, issued, &c., in the month, with the invoices and receipts thereto belonging...	Form	1
Abstract of issues to troops.....	“	2
Abstract of issues to citizens.....	“	3
Abstract of issues extra	“	4
Abstract of issues to hospital.....	“	5

Subsistence Department.—Returns and Accounts.

Abstract of provisions and forage purchased (see paragraph 1186)...	Form 6
Abstract of sales to officers.....	“ 7
Return of all property in the Department, except provisions and forage, with the invoices and receipts thereto belonging.....	“ 8
Summary statement of funds received, expended, &c., in the month	“ 9

1253. The following are the usual Accounts, Abstracts, &c., to be rendered to the Third Auditor of the Treasury *monthly*, or forthwith, when a disbursing officer, for whatever cause, ceases to be such, viz. :—

Account current	“ 10
Abstract of provisions and forage purchased and paid for in the month, with vouchers.....	“ 11
Abstract of all expenditures in the month, except for provisions and forage, with vouchers.....	“ 12
Abstract of sales to officers.....	“ 7
Receipts for funds transferred.....	“ 33

1254. In transmitting official papers to the Commissary-General and Third Auditor for examination or other action, the following rules will be observed, viz. :—

I. Invoices and receipts for subsistence stores, bills of company savings, abstracts of issues, abstracts of sales, boards of survey, inspection reports, summary statements, Return of Commissary Property (with its invoices and receipts), &c., will be *officially* signed, *properly* endorsed, *carefully* assorted, and put up (by a wrapper of strong paper, for example) *with* the Return of Provisions for the same month.

II. Receipts for funds, abstract of purchases, and abstract of contingencies (each with its appropriate vouchers), abstract of sales to officers, &c., will be *officially* signed, *properly* endorsed, *carefully* assorted, and put up in like manner, *with* the Account Current for the same month.

III. In all cases, official papers will be accompanied by a letter of advice, enumerating them, and briefly giving necessary explanations. (See paragraphs 1263, 1264, 1265, and Form 34.)

1255. When an officer or agent of the Subsistence Department is relieved, he shall certify the outstanding debts to his successor, and turn over to him the public funds and supplies for which he is accountable, unless otherwise ordered. His Return of Provisions and Return of Commissary Property will be closed, but his money accounts kept open until the end of the month, unless he has ceased to disburse. (See paragraph 1253.)

1256. A book will be kept by the Commissary at each *permanent* post, in which shall be entered the Return of Provisions received, issued, &c., in the month. (Form 1.) It shall show from whom the purchases have

Subsistence Department.—Remarks.

been made, and whether paid for. It is called the *Commissary's Book*, and will not be removed from the post.

REMARKS.

1257. Disbursing officers and agents of the Subsistence Department are required to retain one complete set of official papers (see paragraphs 1252 and 1253) for reference or other use.

1258. No charge for printing blank forms will be allowed. When practicable to provide them, these forms will be furnished officers by the Subsistence Bureau. When officers are not thus furnished, they must *rule out* forms for use from the public stationery to correspond with those prescribed. The want of printed blanks will furnish no excuse to an officer for delay or failure in the rendition of his Returns and Accounts.

1259. The envelopes of all *official* communications to the Commissary-General of Subsistence will be marked "Official," with the signature thereto of the officer writing the communication.

1260. Under existing laws, packages to the Commissary-General of Subsistence on official business are carried in the United States mail *free of postage*, and should be intrusted to the Post Office Department for delivery whenever practicable. Packages for the Commissary-General of Subsistence, on official business, will not be committed to express agencies for delivery unless all charges for the service are *prepaid*.

1261. Postage and despatches by telegraph on public business, paid by an officer, will be refunded to him *by the Quartermaster's Department*. These expenses are not to be paid for with subsistence funds.

1262. Officers doing duty in the Subsistence Department should be particular to forward with their Returns and Accounts, in addition to the required vouchers, all orders of commanding officers, and other papers, upon which they may rely to relieve themselves from responsibility.

1263. An official letter addressed to the Commissary-General of Subsistence, whenever its length will permit, shall be written on a half-sheet of letter-paper, and shall refer to one matter only.

1264. The *post-office* address of an officer's station shall be given in his official letters. "In the field," "Head-Quarters ———," "Camp ———," and other similar indefinite expressions of locality, do not of themselves indicate *the place* at or near which an officer is stationed.

1265. Persons in the military service, when signing official letters, Returns, Accounts, &c., should write their names *plainly*. Underneath the name, their rank, company, and regiment, corps, or other official designation, should be written *legibly*. Official papers shall be signed *by the officer* to whom they belong, and not by his clerk or any deputy. A *regimental* officer on staff duty (a Commissary to a brigade or division,

Subsistence Department.—Remarks.

for example) should not omit to write under his signature *the number* of his regiment, and the *State, District, or Territory* to which it belongs.

1266. On the first day of each month, the officers of the Subsistence Department will report by letter to the Commissary-General their stations and duties during the preceding month. This letter is required from Commissaries of Subsistence only, and not from officers acting as such.

LIST OF FORMS.

	No.
Return of Provisions received, issued, &c.....	1
Abstract of issues to Troops (regulars), volunteers, &c.....	2
“ “ Citizens.....	3
“ “ Extra.....	4
“ “ Hospital.....	5
“ provisions and forage purchased.....	6
“ sales to officers.....	7
Return of Commissary Property.....	8
Summary Statement.....	9
Account Current.....	10
Abstract of Purchases paid for.....	11
“ Contingencies.....	12
Ration return for a company, or for sick in hospital.....	13
“ “ regiment, or for part of a regiment.....	14
Requisition for subsistence stores.....	15
Estimate of funds required.....	16
Inventory and Inspection Report.....	17
Inspection certificate and receipt to a contractor.....	18
Abstract of complete rations issued.....	19
Voucher for payment of complete rations issued.....	20
“ commutation of rations while travelling on detached command... 21	21
“ “ “ on furlough.....	22
“ purchase of subsistence supplies paid for.....	23
“ “ “ not paid for.....	24
“ “ articles for use in hospital.....	25
“ “ savings from the ration.....	26
“ services rendered.....	27
“ “ “ (Pay-Roll).....	28
Invoice of stores transferred to a Quartermaster for transportation.....	29
Receipt for “ “ “ “.....	30
Invoice of stores transferred by one officer to another at the same station... 31	31
Receipt for “ “ “ “.....	32
Receipt for funds transferred.....	33
Letter of advice, enclosing accounts, &c., to Commissary General.....	34
Furlough.....	35
Contract for complete rations.....	36
“ fresh beef.....	37
Bond to a contract.....	38

NOTE.—The following blank forms, viz., numbers 1, 2, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 23, 25, 26, 27, 31, and 33, will be supplied by the Subsistence Bureau to principal Commissaries, for distribution to officers acting under their orders. The other numbers are not printed for distribution.

Subsistence Department.—Forms.

FOR

Return of Provisions received, issued, &c., and remaining on hand at _____
 _____ Regiment

186	Number of Voucher.	FROM WHOM RECEIVED AND TO WHOM ISSUED, ETC.	BEEF.		BACON.		HAM.		SALT MEAT.		FRESH MEAT.		BEEF CATTLE.		WHEAT.		HARD MEALS.		CORNFLOUR.		BEANS.		PEAS.		RICE.		HONEY.		COFFEE, GREEN.	
			Barrels.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Barrels.	Pounds.	Ounces.	Pounds.	Ounces.	Number.	Lbs. net.	Barrels.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.
		FROM WHOM RECEIVED.																												
		Balance on hand, per last Return.....																												
Jan. 10	1	Lieut. John Smith, 4th Infantry, A. C. S.....																												
" 15	2	†W. J. Walker, Contractor for fresh beef																												
" 15	3	George Jones, Special Agent, Subs. Dept....																												
" 20	4	Maj. Thomas, J. H., C.S.																												
" 31	5	Invoices, per Abstract																												
" 31	6	S. B. Allen, Contractor for flour.....																												
" 31	7	Purchased this month, per Abstract.....																												
" 31	8	Purchased this month, per Abstract (Company savings).....																												
" 31	9	Captured from the enemy, per Abstract																												
" 31		Found at the post.....																												
" 31		Gained in issuing.....																												
Total to be accounted for.....																														
		TO WHOM ISSUED, ETC.																												
Jan. 31	10	To troops (regulars), per Abstract.....																												
" 31	11	To volunteers, per Abstract.....																												
" 31	12	To citizens, per Abstract.....																												
" 31	13	To extra issues, per Abstract.....																												
" 31	14	To sick in hospital, per Abstract.....																												
" 31	15	To sales to officers, per Abstract.....																												
" 10	16	Lieut. G. T. H., 4th Infantry, A. C. S.....																												
" 15	17	Captain W. W. C., A. Q. M. (a).....																												
" 31	18	Receipts, per Abstract																												
" 20	19	To sales at auction.....																												
" 31		Wastage (ordinary) on issues.....																												
" 31	20	Loss, per Certificate.....																												
" 11	21	Dropped, per Inspection Report.....																												
" 10	22	Loss, per Board of Survey.....																												
" 15	23	Loss, per Affidavit.....																												
Total issued, &c.....																														
Balance remaining on hand.....																														

To be endorsed as follows:—
 Return of Provisions
 In the month of —, 186 .
 By Lieut. A — B —
 — Regiment of —.

Subsistence Department.—Forms.

the month of _____, 186 , by Lieut. A _____ B _____,
A. C. S.

TEA.		REMARKS.
Pounds.	Ounces.	
SOAP, BLACK.		
Pounds.	Ounces.	
SOAP, WHITE.		
Pounds.	Ounces.	
VINEGAR.		
Gallons.		
CANDLES, SPERM.		
Pounds.	Ounces.	
CANDLES, ADAMANT.		
Pounds.	Ounces.	
SOAP.		
Pounds.	Ounces.	
SALT.		
Pounds.	Ounces.	
PEPPER.		
Pounds.	Ounces.	
POTYVER.		
Pounds.	Ounces.	
MOLASSES.		
Quarts.	Gills.	
DESICCATED POTATOES.		
Pounds.	Ounces.	
MIXED VEGETABLES.		
Pounds.	Ounces.	
WHISKY.		
Gallons.	Quarts.	
HAY } FORAGES FOR CORN } BEEF CATTLE		
Pounds.	Pounds.	

† Not paid for.

(a) For transportation to Lieut. H—R—, — Regt. of —, A. C. S., at—.

I certify that the above "Return" is correct.
A— B—,
Lieut. — Regt. of —, A. C. S

Subsistence Department.—Forms.

FORM

Abstract of provisions issued to ———, in the service of the United B————, — Regiment*

186 .					Commencing—		RATIONS									
	Number of return.	Number of men.	Number of women.	Total.	Number of days.	Ending—	Pork.	Bacon.	Salt Beef.	Fresh Beef.	Flour.	Hard Bread.	Beans.†	Peas.†	Rice.	
1	80	2	82	5	Jan'y 1	Jan'y 5										
2	36	1	37	2	" 6	" 7										
3	.....	3	3	5	" 5	" 9									
4	570	.....	570	3	" 10	" 12									
5	565	2	567	5	" 13	" 17										
6	10	.....	10	3	" 16	" 18									
7	3	.....	3	2	" 20	" 21									
Number of rations.....																
Quantity in bulk.....							Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.

I certify that I have carefully compared the above "Abstract" with the original ration returns _____ rations of Salt Beef, _____ rations of Fresh Beef, _____ rations of Flour, _____ rations of Hominy, _____ rations of Coffee, _____ rations of Tea, _____ rations of Sugar, _____ rations of rations of Pepper, _____ rations of Potatoes, _____ rations of Molasses.

* Issues to Troops (Regulars), to Volunteers and Militia, to Sailors, &c., will be entered provisions will be drawn for a few days at a time.
 † Beans, peas, salt, and potatoes (fresh) shall be purchased, issued, and sold by weight,

NOTES.—All ration returns issued upon must be entered, and on the proper Abstract; under tion of Regiment, &c., will be given.
 Subsistence stores will not be issued to Officers, or to their servants unless they are count or Pay-Roll.
 An Officer may purchase subsistence from the Commissariat, paying cash for it on deli- of himself and family.
 When an Abstract requires more than one sheet, on account of the number of ration re- in series, and not pasted together; the total at the foot of each carried to the head of

Subsistence Department.—Forms.

2.

States, at _____, in the month of _____, 186 _____, by Lieut. A _____ of _____, A. C. S.

OF—

Hominy.		Coffee.		Tea.		Sugar.		Vinegar.		Adamantine Candles.		Soap.		Salt.†		Pepper.		Potatoes.†		Molasses.		Desiccated Potatoes.		Mixed Vegetables.		Remarks.
Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Gallons.	Quarts.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Gallons.	Quarts.	Pounds.	Ounces.	Pounds.	Ounces.	
																										Company A, 2d Ohio Volunteers. Detachment Co. A, 2d Ohio Vols. Laundress Co. B, 5th Penn. Vols. Cos. A, B, C, D, E, & F, 4th N.Y. Vols. Cos. A, B, C, D, E, & F, 4th N.Y. Vols. Detachment of Recruits 3d Mo. Vols. Three men of Co. A, 2d Ohio. Vols.

now in my possession, and find that they amount to _____ rations of Pork, _____ rations of Bacon, _____ rations of Beans, _____ rations of Peas, _____ rations of Rice, _____ rations of Vinegar, _____ rations of Adamantine Candles, _____ rations of Soap, _____ rations of Salt, _____ C _____ D _____ Col. _____ Reg't of _____ Comd'g Post.

on separate Abstracts, in form like this one. Ordinarily,

and the bushel of each shall be estimated at sixty pounds.

"Remarks," the letters of Companies, number and designation of men and are so reported on the Officer's Pay Account,

at cost prices, on his certificate that it is for the use of _____, and that it is for the use of _____ turns to be entered upon it, the sheets will be numbered the next, &c.

To be endorsed as follows:
Abstract of Issues to _____,
In the month of _____, 186 _____,
By Lieut. A _____ B _____,
_____ Regiment of _____.

Subsistence Department.—Forms.

FORM 3.

Abstract of Provisions issued to citizens employed with the Army at _____, in the month of _____, 186 ,
by Lieut. A _____ B _____, _____ Regiment of _____, A. C. S.

186 .	No. of return.	No. of men.	No. of days.	Commencing.	Ending.	RATIONS OF—													Remarks.	
						Pork.	Fresh beef.	Flour.	Beans*.	Rice.	Coffee.	Sugar.	Vinegar.	Adamanthine candles.	Soap.	Salt*.	Pepper.			
						lbs.	ozs.	lbs.	ozs.	lbs.	ozs.	lbs.	ozs.	lbs.	ozs.	lbs.	ozs.	lbs.		ozs.
1	5	5	5	January 1...	January 5...															
2	4	4	3	3...	7...															
3	2	2	3	10...	12...															
No. of rations																				
Quantity in bulk																				

I certify that I have carefully compared the above "Abstract" with the original ration returns now in my possession, and find that they amount to _____ rations of Pork, _____ rations of Fresh Beef, _____ rations of Flour, _____ rations of Beans, _____ rations of Rice, _____ rations of Coffee, _____ rations of Sugar, _____ rations of Vinegar, _____ rations of Adamanthine Candles, _____ rations of Soap, _____ rations of Salt, _____ rations of Pepper.

C ————— D —————
Col. — Regt of ———, Comd'g Post.

To be endorsed as follows:
Abstract of Issues to Citizens
In the month of _____, 186 ,
By Lieut. A _____ B _____,
_____ Regiment of _____.

* Beans; peas, salt, and potatoes (fresh) shall be purchased, issued, and sold by weight, and the *bushel* of each shall be estimated at *sixty pounds*.
 NOTES.—One ration a day may be issued to each person employed with the Army, when such are the terms of his engagement. No hired person shall draw more than one ration per day.
 All ration returns issued upon must be entered, and on the proper Abstract; under "Remarks," the Department in which the citizens are employed will be specified.

Subsistence Department.—Forms.

FORM 4.

Abstract of Extra Issues at _____, in the month of _____, 186 , by Lieut. A—B—, — Regiment of _____, A. C. S.

186 .	No. of return.	No. of men.	No. of animals.	No. of weeks.	Adamantine Candles.		Salt.		Whisky.		Remarks.
					lbs.	lbs.	ozs.	galls.	galls.	qts.	
	1	48	49	4			24	8	1	2	Company H, 2d Ohio Volunteer Infantry. Mules belonging to the Quartermaster's Department. Guard at Fort _____, Virginia. Guard at Camp _____, District of Columbia. Head-quarters, 3d Regiment, Pennsylvania Cavalry. Head-quarters, Army of the Potomac.
	2				12						
	3				12						
	4				10						
	5				40						
	6										
Quantity.....											

I certify that I have carefully compared the above "Abstract" with the original returns for Extra Issues now in my possession, and find that they amount to _____ pounds of Adamantine Candles, _____ pounds and _____ ounces of Salt, _____ gallons and _____ quarts of Whisky.

C— D—, Col. — Reg't of _____, Comd'g Post.

To be endorsed as follows:
Abstract of Extra Issues
In the month of _____, 186 ,
By Lieut. A—B—,
— Regiment of _____.

NOTES.—Salt, not exceeding two ounces a week, may be issued to public animals. The number of animals, and the period drawn for, will be stated on each return. One gill of whisky per man is allowed daily, in cases of excessive fatigue or severe exposure. The number of men issued to will be stated on each return; and under "Remarks," the letters of Companies designation of Regiment, &c., will be specified.

Subsistence Department.—Forms.

FORM

Abstract of Provisions issued to the Sick and Authorized Attendants in Hos-
in the month of _____, 186 , by Lieut. A_____

186	Number of return.	Number of men.	Number of women.	Number of days.	Commencing—	Ending—	Number of rations due hospital.	RATIONS																				
								Pork.	Salt Beef.	Fresh Beef.	Flour.	Hard Bread.	Beans.*	Rice.	Coffee.	Tea.	Sugar.	Vinegar.										
	1	5	2	3	Jan. 1	Jan. 3	21	.....	5	5	5	9	10	5	21	.....	15	21								
	2	10	1	2	" 4	" 5	20	10	.....	5	5	.....	.....	20	.....	10	10							
	3	20	1	5	" 6	" 10	105	20	20	80	70	.....	100	.....	100	.....	90	50							
	4	5	2	4	" 15	" 18	28	.....	.....	.....	.....	26	.....	20	.....	10	.....	.....								
	5	15	3	5	" 20	" 24	90	.....	.....	90	80	.....	50	.....	60	.....	60	40					
	6	25	.....	5	" 25	" 29	125	40	20	.....	10	25	.....	30	.....	30	.....	60					
	7	50	2	2	" 30	" 31	104	.....	30	.....	.....	15	.....	25	.....	30	.....	.....								
Number of rations due hospital							493																					
Number of rations issued.....							50	75	175	170	75	160	100	181	50	205	171											
Quantity in bulk.....							37	8	93	12	218	12	233	12	75	24	10	18	1	12	30	12	6	7

I certify that I have carefully compared the above "Abstract" with the original ration returns now in in hospital, and find that they amount to fifty rations of Pork, seventy-five rations of Salt Beef, one one hundred and seventy rations of Flour, seventy-five rations of Hard Bread, one hundred and sixty one hundred and eighty-one rations of Coffee, fifty rations of Tea, two hundred and five rations of Sugar, gar, two hundred and forty-six rations of Adamantine Candles, one hundred and thirty rations of Soap, that the purchases of articles for the subsistence and convenience of the sick, amounting to three dollars were issued to, the sick under my charge.

Compared with the Morning Report of the Sick in Hospital, and found correct.

Col. _____ Reg't of _____, Comd'g Post.

* Beans, peas, salt, and potatoes (fresh) shall be purchased, issued, and sold by weight, and the pounds.

† Hospital Fund may be expended for the following objects: 1st. Food, solid or fluid, to be used for Subsistence Department or Medical Department. 2d. Articles to be used in either the preparation or Subsistence Department or Medical Department. 3d. Gas, oil, and other means of illumination. Medical and all supplies of the different Departments of the Army, are not to be purchased out of Hospital Fund.

NOTES.—Issues to a hospital will be on returns signed by the medical officer in charge, approved by the such subsistence only as is actually required therein for the sick and their authorized few days at a time.

An Abstract of Issues to Hospital, and a Statement of the Hospital Fund, will be made out No portion of the rations saved in hospital will be sold or exchanged by medical officers.

Subsistence Department.—Forms.

5.

pital at _____, under Charge of E_____ F_____, Surgeon _____,
B_____, _____ Regiment of _____, A. C. S.

OF—

Adamantine Candles.	Soap.	Salt.*	Pepper.	Molasses.	Dried Apples.
21	10	15			
100	20	50			
50	20	100			
75	40				
246	130	165			
Pounds. Ounces.	Pounds. Ounces.	Pounds. Ounces.	Pounds. Ounces.	Gallons. Quarts.	Pounds. Ounces.
3	1	5	3	3	3

my possession, for subsistence *actually required* hundred and seventy-five rations of Fresh Beef, rations of Beans, one hundred rations of Rice, one hundred and seventy-one rations of Vine, one hundred and sixty-five rations of Salt; and and thirty-nine cents, were required for, and

E_____ F_____,
Surgeon _____.

bushel of each shall be estimated at *sixty*

the diet of the sick, and not furnished by the serving of the food, and not furnished by the and hospital supplies, quartermaster's supplies,

commanding officer of the post or station, for attendants. These returns will be made for a monthly for each *separate* hospital.

CR. † STATEMENT OF THE HOSPITAL FUND.

By balance of credit last month.....	\$10	00
493 rations, being the number due this month, at 15 cents per ration.....	73	95
From Captain J. K., issuing Commissary to Douglas Hospital, at St. Louis, Mo., for instructions from the Commissary-General of Subsistence.....	100	00
	183	95

DR. ISSUED.

To the following provisions, at contract prices:		
37½ lbs. of Pork.....at 6 cts. per lb.	\$2	25
92½ lbs. of Salt Beef...at 8 cts. per lb.	7	50
21½ lbs. of Fresh Beef...at 4 cts. per lb.	8	75
23½ lbs. of Flour.....at 4 cts. per lb.	9	35
75 lbs. of Hard Bread...at 5 cts. per lb.	3	75
22½ lbs. of Beans.....at 4 cts. per lb.	90	
10 lbs. of Rice.....at 5 cts. per lb.	50	
18½ lbs. of Coffee.....at 15 cts. per lb.	2	71
¼ lb. of Tea.....at 48 cts. per lb.	36	
30½ lbs. of Sugar.....at 8 cts. per lb.	2	46
6¼ quarts of Vinegar...at 4 cts. per qt.	27	
3½ lbs. of Adamantine Candles.....at 20 cts. per lb.	61	
5½ lbs. of Soap.....at 5 cts. per lb.	26	
6½ lbs. of Salt.....at 1 ct. per lb.	6	06
— lbs. of Pepper.....at — cts. per lb.		
— gall. of Molasses...at — cts. per gal.		
— lbs. Dried Apples...at — cts. per lb.		

PURCHASED.

4 chickens, at 25 cts. each.....	\$1	00
2 dozen eggs, at 18 cts. per dozen	36	
2 lbs. of butter, at 25 cts. per lb.....	50	
12 common cups and saucers.....	50	
4 quarts of milk, at 7 cts. per qt.	28	
3 dozen oranges, at 25 cts. per doz.	75	
	3	39

Issued and purchased.....	43	12
Transferred to Lieut. J. C., 1st Infantry, A. C. S., issuing Commissary to the Lincoln Hospital of Washington, D.C., per instructions from the Commissary-General of Subsistence.....	80	00
	123	12

Balance of credit, this — day of _____, 186	60	83
---	----	----

To be endorsed as follows:
Abstract of Issues to Hospital,
In the month of _____, 186 ,
By Lieut. A _____ B _____,
— Regiment of _____.

Subsistence Department.—Forms.

FORM 6.

Abstract of Purchases on account of Army Subsistence, in the month of _____, 186 , by Lieut. A _____
 B _____, _____ Regiment of _____, A. C. S.

186	From whom purchased.	Port.		Fresh Beef.		Beef Cattle.		Flour.	Beans.	Rice.	Coffee.	Sugar.	Vinegar.	Candles.	Soap.	Salt.	Pepper.	Hay.	Amount.		Remarks.		
		Bbls.	Lbs.	Lbs.	No.	Lbs., net.	Lbs.												Lbs.	Dolls.		Cts.	
Jan. 1	Leonard Wallace.....				5	2,500						100		20		100		5		21	32	Not paid for.	
3	James Parker, Jr.....	10		100			2						4										
10	Thomas Cook.....								500	50					20								
15	Richard Doe & Co.....										1,000					5,000	100						
20	John Wright.....	30					5							15									
31	John Lawrence.....				3	1,850						200									33	20	Not paid for.
	Quantity.....																						

I certify that the purchases were made agreeably to the above "Abstract," and at the lowest market-price; also, that I was wholly uninterested in them, and that the "Remarks" opposite to each are correct.

Lieut. _____ Reg't of _____, A. C. S.
 { To be endorsed as follows:
 Abstract of Purchases
 in the month of _____, 186 ,
 By Lieut. A _____ B _____
 _____ Regiment of _____

Notes.—This Abstract accompanies the Return of Provisions only when the purchases in the month have been numerous, and there is not room on the Return to enter them conveniently. When purchases are not paid for, it must be so stated in the column of "Remarks." Vouchers for purchases made do not accompany this Abstract. (See Notes, Form 11.)

Subsistence Department.—Forms.

FORM 7.

Abstract of provisions sold to officers at _____, in the month of _____, 186____, by Lieut. A_____ B_____, _____ Regiment of _____, A. C. S.

Articles and quantity.	AMOUNT.	
	Dolls.	Cts.
_____ pounds of pork .....at _____ cents per pound.....		
_____ pounds of fresh beef.....at _____ cents per pound.....		
_____ pounds of flour.....at _____ cents per pound.....		
_____ pounds of beans,*.....at _____ cents per pound.....		
_____ pounds of coffee.....at _____ cents per pound.....		
_____ pounds of sugar.....at _____ cents per gallon.....		
_____ gallons of vinegar.....at _____ cents per pound.....		
_____ pounds of adamantine candles, at _____ cents per pound.....		
_____ pounds of salt,*.....at _____ cents per pound.....		
_____ gallons of molasses.....at _____ cents per gallon.....		
_____ Amount.....		

I certify that the above "Abstract" is a correct statement of all sales of Subsistence Stores made by me to officers at this post in the month of _____, 186____.
 A_____ B_____, _____ Regiment of _____, A. C. S.
 Lieut. _____

I certify that I have carefully compared the above "Abstract" with the officers' certified lists of purchases for their own use and the use of their families, and find the Abstract correct.

Col. _____ D_____, _____ Regiment of _____, _____ Com'y Post.
 To be endorsed as follows:
 Sales to Officers
 In the month of _____, 186____,
 By Lieut. A_____ B_____,
 _____ Regiment of _____.

* Beans, peas, salt, and potatoes (fresh) shall be purchased, issued, and sold by weight, and the basis of each shall be estimated at sixty pounds.
 NOTES.—Government supplies are always sold for cash.
 The "Amount" of this Abstract must be credited on Summary Statement (Form 9) and on Account Current (Form 10).
 This Abstract should be in quadruplicate; one copy to accompany the Account Current, one the Return of Provisions, and two to be filed with the corresponding retained papers.

Subsistence Department.—Forms.

FORM 8.

Return of Commissary Property received, issued, &c., and remaining on hand at _____, in the month of _____, 186 ,
by Lieut. A—B—, — Regiment of —, A. C. S.

No. of vouchers.		Stationery.	Office Furniture.	Scales, Weights, &c.
From whom received and to whom issued, &c.				
FROM WHOM RECEIVED.				
Jan. 1	1			
		Balance on hand, per last Return		
5	2			
		Capt. M. P. S., C. S.		
10	3			
		Lieut. T. R. S., 3d Inf'y.		
15	4			
		James Smith, Jr.		
		Richard Jones & Co.		
		Total to be accounted for.....		
TO WHOM ISSUED, ETC.				
Jan. 7	3			
		Lieut. H. R. M., 10th Inf'y		
14	4			
		Capt. W. T. D., C. S.		
		Expended (Stationery)		
		Total issued, &c.		
		Balance remaining on hand.....		

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

A _____ B _____, *Lieut.* — *Right of* _____, A. C. S.
 { To be endorsed as follows:
 Return of Commissary Property
 In the month of _____, 186 ,
 By Lieut. A—B—, — Regiment of _____,

NOTE.—With this Return will be enclosed to the Commissary-General of Subsistence one copy of each invoice and receipt for Commissary Property received and transferred in the month.
 Dates of purchase, names of persons from whom procured, and all articles and quantities of Commissary Property bought in the month, must be entered on this Return, in order that the property may be accounted for.
 Vouchers for purchases of Commissary Property accompany "Abstract of Contingencies" (Form 12).

Subsistence Department.—Forms.

FORM 9.

Summary Statement of funds received, disbursed, and transferred at _____, in the month of _____, 186 ,
 by Lieut. A—B—, — Regiment of —, A. C. S.

D.R.

C.R.

186 .	Dolls.	Cts.	186 .	Dolls.	Cts.
January 31			January 31		
10					
13					
31					
To amount disbursed this month.....			By balance, per last Summary Statement.....		
To transfer to Lieut. A—B—N—, C. S. Vols.....			By sales to officers.....		
To transfer to Capt. W—N—, C. S. Vols.....			By sales to _____		
To balance due United States.....			By sales of stores at auction.....		
			By sales of barrels, boxes, hides, &c.....		
			By cash from Lieut. G—H—, Reg't of _____		
			By cash from Capt. T—D—, C. S.....		

I certify that the above is a true statement of all moneys received, expended, and transferred by me in the month of _____, 186 , on account of Army Subsistence; and that the balance of _____ dollars and _____ cents is due the United States by me, and is in my hands in United States Treasury Notes, and in _____, except the sum of _____ dollars and _____ cents, which is with the United States Assistant Treasurer at _____.

A— B—, Lieut. — Reg't of —, A. C. S.

To be endorsed as follows:
 Summary Statement
 In the month of _____, 186 ,
 By Lieut. A—B—, _____
 — Regiment of _____,
 Due the United States, \$ _____.

NOTE.—The money value of subsistence supplies sold must be entered on the Summary Statement for the month in which the sales are made. Vouchers for funds disbursed or transferred do not accompany the Summary Statement. (See Notes, Form 10.)

Subsistence Department.—Forms.

FORM 10.

The United States on account of Army Subsistence, in the month of _____, 186 , in account with
Lieut. A _____ B _____, _____ Regiment of _____, A. C. S.

DR.

CR.

186 .	Dolls.	Cts.	186 .	Dolls.	Cts.
January 31			January 31		
5			10		
9			15		
			20		
31			7		
			11		

To Abstract of Purchases.....
To Abstract of Contingencies.....
To transfer to Captain B _____, C. S.....
To transfer to Lieut. M _____, --- Reg't of ---
To balance due United States.....

By balance, per last Account Current.....
By sales to officers, per Abstract.....
By sales to _____, per Abstract.....
By sales of stores at auction.....
By sales of barrels, boxes, hides, &c.....
By cash from Lieut. E _____, H _____, --- Reg't of ---
By cash from Capt. D _____, B _____, C. S. Vols.....

I certify that the above Account Current exhibits a true statement of all moneys received, expended, and transferred by me on account of Army Subsistence not heretofore accounted for; and that the balance of _____ dollars and _____ cents is due the United States by me and is in my hands in United States Treasury notes, and in _____, except the sum of _____ dollars and _____ cents, which is with the United States Assistant Treasurer at _____

A _____ B _____, A. C. S.
Lieut. --- Reg't of _____, A. C. S.

To be endorsed as follows:
Account Current
In the month of _____, 186 ,
By Lieut. A _____ B _____,
--- Regiment of _____,
Due this United States \$ _____.

NOTE.—Vouchers for funds disbursed or transferred accompany the Account Current, each voucher filed with its appropriate Abstract.
Government supplies are sold for cash. The Abstract exhibiting the articles and quantities sold in a month must accompany the Account Current for that month.
(See paragraph 59.)

Subsistence Department.—Forms.

FORM 11.

Abstract of Purchases on account of Army Subsistence, in the month of _____, 186, by Lieut. A _____ B _____
 — Regiment of _____, A. C. S.

186 .	No. of voucher.	From whom purchased.	Pork.		Fresh Beef.		Beef Cattle.		Flour.	Beans.	Rice.	Coffee.	Sugar.	Vinegar.	Candles.		Soap.	Salt.	Pepper.	Hay.	Amount.	
			Bbls.	Lbs.	No.	Lbs. net.	Bbls.	Lbs.							Lbs.	Tons.					Dolls.	Cts.
January 1	1	Leonard Wallace.....	10	.....	5	2,500	.....	.....	.....	.....	.....	.....	100	.....	20	.....	20	.....	.....	5	307	00
10	2	Thomas Cook.....	.....	.....	.....	.....	.....	.....	500	.....	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	23	50
15	3	Richard Doe & Co.....	30	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....	588	00
31	10	John Lawrence.....	.....	.....	3	1,850	.....	.....	.....	.....	.....	.....	200	.....	.....	.....	.....	.....	.....	.....	90	00
		Quantity and amount.....																				

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

Lieut. — Regt of _____, A. C. S.

Notes.—This Abstract is always accompanied by its proper vouchers.
 Vouchers to this Abstract embrace stores purchased by an officer or agent, and paid for by him.
 Vouchers for the payment on a certificate, of articles purchased by another officer, should be entered on "Abstract of Contingencies" (Form 12).
 The articles and quantities of subsistence purchased by an officer or agent during a month, whether paid for or not, must be accounted for on his Return of Provisions for that month.

To be endorsed as follows:
 Abstract of Purchases
 In the month of _____, 186,
 By Lieut. A _____ B _____,
 — Regiment of _____.

FORM 12.

Abstract of disbursements on account of Contingencies, in the month of _____, 186 , by Lieut. A—
 B—, — Regiment of _____, A. C. S.

186 .	No. of Voucher.	To whom paid.	On what account.	AMOUNT.	
				Dolls.	Cts.
Jan. 5	1	Private Jas. Welch, Company F, 6th Infantry..	Commutation of rations		
10	2	James Smith, jr.....	Commissary Property (stationery, scales, measures, &c.).....		
			Services as clerk		
			Services in Subsistence Department.....		
			Hospital contingencies.....		
			Services in Subsistence Department		
	31	Pay-roll of citizens employed.....			

A— B—, Lieut. — Reg't of —, A. C. S.

To be endorsed as follows:

Abstract of Contingencies
 In the month of _____, 186 ,
 By Lieut. A— B—,
 — Regiment of —.
 \$ _____

NOTES.—This Abstract is always accompanied by its proper vouchers. Vouchers to this Abstract, such as for commutation of rations, hire of clerk, hire of laborers, purchase of articles for hospital, &c., must be certified to according to the nature of each case.

Subsistence Department.—Forms.

FORM 13.

Ration return of _____ Company, _____ Regiment of _____, for _____ days, commencing the _____ day of _____, 186 , and ending the _____ day of _____, 186 .

Station.	Number of men.	Number of women.	Total.	Number of days.	Number of rations.	RATIONS OF—													Remarks.							
						Pork.	Salt beef.	Fresh beef.	Flour.	Hard bread.	Beans.	Peas.	Rice.	Hominy.	Coffee.	Tea.	Sugar.	Vinegar.		Adamantine candles.	Soap.	Salt.	Pepper.			

The A. C. S. will issue on the above return.
 Col. _____ Reg't of _____, Comd'g Post. Cpt. _____ Reg't of _____, Comd'g Company.

NOTES.—This return must embrace only the actual strength of the Company present, including the authorized Company women present. The sick in Hospital and authorized attendants therein will be returned for by the medical officer in charge, on a separate return. Subsistence stores for the use of officers, their families, and authorized servants, may be purchased from the Commissariat. Provisions should ordinarily be drawn for a few days at a time.

Subsistence Department.—Forms.

FORM 15.
 Requisition for Subsistence Stores for the use of Troops, &c., at _____, for _____ days, commencing the _____ day of _____, 1866, and ending the _____ day of _____, 1866.

Station.	No. to be supplied.*		Remarks.	
	No. of days.	No. of rations.		
For issue to troops..			Fresh beef is obtained at the post by contract.	
" citizens				
" extra...				
Sales to officers...				
No. of rations needed for use				
No. of rations on hand.....				
No. of rations to be furnished				
RATIONS OF—				
				Pork.
				Bacon.
			Ham.	
			Salt beef.	
			Flour.	
			Hard bread.	
			Beans.	
			Peas.	
			Rice.	
			Hominy.	
			Coffee, green.	
			Coffee, roasted and ground.	
			Tea.	
			Sugar, brown.	
			Sugar, white.	
			Vinegar.	
			Candles, sperm.	
			Candles, adamantine.	
			Soap.	
			Salt.	
			Pepper.	
			Potatoes, fresh.	
			Molasses.	
			Desiccated potatoes.	
			Mixed vegetables.	
			Whisky.	

Examined and approved.
 C _____ D _____, A. C. S.
 Col. _____ Reg't of _____, Comd'g Post.

* This number to be given with such approximation to accuracy as may be practicable.
 Lieut. _____ Reg't of _____, A. C. S.

Subsistence Department.—Forms.

FORM 16.

Estimate of funds required for purchasing fresh beef, and for contingencies, at _____, in the month of _____, 186 .

Troops.	Number of troops.	Number of days.*	Number of rations per day.	Number of pounds per day.	Number of pounds required.	Price per pound.	Amount.		Stationery.	Hospital.	Amount re-quired.		Remarks.
							Dolls.	Cts.			Dollars.	Cts.	
Company H, 2d Artillery.....													
40th Reg't Pa. Vol. Infantry.....													
3d Reg't Ohio Cavalry.....													
Stationery.....													
Hospital contingencies.....													
Amount required for use.....													
Probable amount that will be on hand month ending _____, 186 ,													
Amount to be furnished													

Examined and approved.

C _____ D _____
 Col. — Reg't of _____, Command'g Post.

A _____ B _____
 Lieut. — Reg't of _____, A. C. S.

* Salt meat is to be issued a certain number of days in the month.

Subsistence Department.—Forms.

FORM 17.

Inventory and Inspection Report of Subsistence Stores for which Lieut. A— B—, — Regiment of A. C. S., is responsible, and which have been inspected by Col. G— H—, Inspector-General.*

Inventory.				Inspection Report.		
Number or quantity.	Articles.	How long in possession.	How long in use.	From whom received.	Condition of articles.	How to be disposed of.

I certify that the above is a correct Inventory of Subsistence Stores for which I am responsible, and which in my opinion require the action of an Inspector; also, that the stores have not been heretofore condemned.

A— B—,
Lieut. — Reg't of —, A. C. S.

I certify that I have, this — day of —, 186 —, examined each of the above-named articles of Subsistence Stores, and that under "Inspection Report" I have stated its present condition, and what disposition should be made of it.

G— H—,
Col. and Inspector-General.

(Signed in triplicate.)

* *Commissary Property* presented for the action of an Inspector must be entered on a *separate* Inventory and Inspection Report.

NOTE.—Paragraph 1023 indicates the officer authorized to order the disposition of condemned supplies. (See, in this connection, paragraph 1019 to 1040.)

FORM 18.

Inspection Certificate and Commissary's Receipt to a Contractor.

COUNTY OF _____, }
 State of _____, } ss:

Personally appeared before me, M _____ N _____, inspector for _____, in the county of _____, and made oath that, at the request of the parties concerned, he inspected the provisions below enumerated, delivered as supplies for the troops at Fort _____, Va., on the contract of P _____ R _____, commencing the _____ day of _____, 186 _____, and found them to be in quantity and quality as undermentioned:

- barrels of corn-fed pork, in quality, &c. as stipulated in the contract.
- barrels of superfine flour.
- pounds of good, sound beans.
- gallons of good cider (whisky or wine) vinegar.
- pounds of good hard soap.
- pounds of clean, dry, fine salt.

Sworn to and subscribed before me }
 this _____ day of _____, 186 _____ }
 S _____ T _____, }
Justice of the Peace.

M _____ N _____,
Inspector.

Received at Fort _____, Va., this _____ day of _____, 186 _____, the provisions above enumerated.
 (Signed in duplicate.)

A _____ B _____,
Lieut. — Reg't of _____, A. C. S.

Subsistence Department.—Forms.

FORM 19.

Abstract of complete rations issued to recruits at _____, under command of Lieut. A _____ B _____, _____ Regiment of _____, by James Gordon, Contractor.

186 .	No. of return.	No. of men.	No. of days.	Commencing.	Ending.	No. of complete rations.	REMARKS.
Number of complete rations furnished.....							

I certify that I have carefully compared the above "Abstract" with the original ration returns now in my possession, and find that they amount to _____ complete rations.

A _____ B _____,
Lieut. _____ Reg't of _____, A. C. S.

NOTE.—This abstract must accompany the voucher (Form 20) for the payment of complete rations supplied by a contractor.

FORM 20.

To James Gordon, Contractor,

DR.

THE UNITED STATES

186 .	Dolls.	Cts.
<p>For rations issued in the month of _____, 186 , to recruits at _____, under command of Lieut. A _____ B _____, _____ Regiment of _____, Recruiting Officer, as per accompanying Abstract: _____ complete rations, at _____ cents per ration.....</p>		
	Due contractor	

Received at _____, this _____ day of _____, 186 , from the United States (or Lieut. A _____ B _____, _____ Regiment of _____ Recruiting Officer*), _____ dollars and _____ cents, in full of the above account.
 (Signed in duplicate.)

JAMES GORDON,
Contractor.

* When recruiting officers are supplied with funds for the purpose, they will pay the accounts of their contractors.
 To be endorsed as follows:
 Voucher No. _____
 Abstract of Contingencies
 In the month of _____, 186 .
 JAMES GORDON.
 \$ _____.

Subsistence Department.—Forms.

FORM 21.

THE UNITED STATES

To Sergeant Thomas Jones, Company A, 4th Regiment of Infantry.

DR.

	Dolls.	Cts.
186 .		
January 3.....	2	25
For commutation of rations while travelling on detached command from St. Louis, Missouri, to Baltimore, Maryland, from the 1st to the 3d of January, 1863, inclusive, three days, at seventy-five cents* per day.....		25
* Commutation, at a rate exceeding the cost of the ration, is not allowed except to soldiers while travelling on detached command, and in cases of sick and wounded soldiers the care of whom is assumed by the States from which they come.	2	25

I certify that the above account is correct and just; that it was impracticable for Sergeant Thomas Jones to carry rations with him, and that he was detached by my orders for the following duty: _____.

A _____ B _____,
Col. 4th Inf'y, Com'd'g Post.
C _____ D _____, _____ Regiment of

his
†THOMAS + JONES,
mark.

Sergeant Company A, 4th Infantry.

To be endorsed as follows:

Voucher No. _____
Abstract of Contingencies
In the month of Jan'y, 1863.
Serg't Thos. Jones, 4th Infantry.
\$2 25.

Witness to signature—
WILLIAM JENKINS.

† When a signature is not written by the hand of a party, it must be witnessed by a disinterested third person.

FORM 22.*

THE UNITED STATES

To Private James Welch, of Company F, 6th infantry,

Dr.

1863.		Dolls.	
February 5.....	For commutation of rations while on furlough, from January 27 to February 5, 1863, inclusive, ten days, at fifteen cents per day, the cost of the ration.....	1	50
<p>(NOTE.—The soldier's furlough should be attached to the voucher for payment of commutation. When this is not practicable, the Commissary who pays the commutation will endorse on the furlough, over his official signature, the date and amount of payment.)</p>			
		1	50

I certify that the above account is correct and just; that Private James Welch has not received rations in kind, or an equivalent in money therefor, during the time above specified, and that he was on furlough for the period mentioned, by authority of
 A _____ B _____,
 Captain Company F, 6th Infantry.

Received, at _____, this — day of _____, 186 , from Lieutenant C — D —, — Regiment of —, A. C. S., — dollars and — cents, in full of the above account.
 (Signed in duplicate.)

JAMES WELCH,
 Private Company F, 6th Infantry.

(For endorsement, see Form 21.)

* A similar form, with the necessary variations, will be used for the commutation of rations of medical cadets, and of soldiers stationed where subsistence is not provided by the Government.

To Leonard Wallace,

DR.

1863.		Dolls.	Cts.
January 1.....	For ten barrels pork, at twelve dollars per barrel.....	120	00
	five beef cattle, aggregate net weight 2,500 pounds, at four cents per pound, net.....	100	00
	one hundred pounds of sugar, at eight cents per pound.....	8	00
	twenty pounds of adamantine candles, at twenty cents per pound.....	4	00
	five tons of hay, at fifteen dollars per ton.....	75	00
		307	00

Received, at Baltimore, Md., January 1, 1863, of Capt. B—— N——, C. S., three hundred and seven dollars, in full of the above account.
(Signed in duplicate.)

LEONARD WALLACE.

NOTES.—*Commissary Property* purchased is entered on vouchers *separate* from those for the purchase of Subsistence Stores.

Subsistence supplies purchased by a Commissary or agent, whether paid for or not, must be accounted for by him on the proper Returns.— (Forms 1 and 8.)

Receipts for money paid must be signed by a principal, and not by his clerk or any deputy.

To be endorsed as follows:

Voucher No. —.

Abstract of Purchases

In the month of January, 1863.

LEONARD WALLACE.

\$307.

Subsistence Department.—Forms.

FORM 24.

THE UNITED STATES

To James Parker, Jr.

Dr.

1863.		Dolls.	Cts.
January 3.....	For one hundred pounds of fresh beef, at four cents per pound.....	4	00
	two barrels of flour, at seven dollars and eighty-four cents per barrel.....	15	68
	four gallons of vinegar, at sixteen cents per gallon.....		64
	one hundred pounds of salt, at one cent per pound.....	1	00
		21	32

I certify that the above account for twenty-one dollars and thirty-two cents is correct and just, and has not been paid by me for want of funds; that the articles specified were purchased at the lowest market price, and will be accounted for on my Return of Provisions for the month of January, 1863. The purchase was necessary for the following reasons: _____

A _____ B _____
Lieut. 4th Reg't of Infantry, A. C. S.

Approved: C _____ D _____,
Col. 4th Reg't of Infantry, Com'd'g Post.

Received, at _____, this — day of _____, 186 , from Capt. _____, C. S., — dollars and — cents, in full of the above account.
 (Signed in duplicate.)

Notes.—In this voucher, the certificate will be signed by the officer making the purchase, and the receipt taken in the name of the officer who pays for the stores. (For endorsement, see Form 20.)
 This voucher accompanies "Abstract of Contingencies" (Form 12).

Subsistence Department.—Forms.

THE UNITED STATES

To _____,

Dr.

	Dolls.	Cts.
For four chickens, at twenty-five cents each.....	1	00
two dozen eggs, at eighteen cents per dozen.....		36
two pounds of butter, at twenty-five cents per pound.....		50
twelve common cups and saucers.....		50
four quarts of milk, at seven cents per quart.....		28
three dozen oranges, at twenty-five cents per dozen.....		75
	3	39

For four chickens, at twenty-five cents each.....
 two dozen eggs, at eighteen cents per dozen.....
 two pounds of butter, at twenty-five cents per pound.....
 twelve common cups and saucers.....
 four quarts of milk, at seven cents per quart.....
 three dozen oranges, at twenty-five cents per dozen.....

I certify that the above-specified articles were purchased, on my requisition, for the use of the sick in hospital, under my charge, and that the expenditure was warranted by the amount of hospital credit due at the time.

E_____ F_____
Surgeon _____.

Received at _____, this _____ day of _____, 186____, from Lieut. A—B____, _____ Regiment of _____, A. C. S., _____ dollars and _____ cents, in full of the above account.
 (Signed in duplicate.)

Notes.—Purchases for a hospital may be paid for by a Commissary to the extent of its hospital credit, and must be confined to the objects indicated in paragraph 1212.
 No officer or agent in the military service shall purchase from any other person in the military service.
 (For endorsement, see Form 20.)

Subsistence Department.—Forms.

FORM 26.

THE UNITED STATES

To _____ Company, _____ Regiment of _____.

Dr.

186 .	For		Dolls.	Cts.
		<p>(NOTES.—Sales of company savings, except to the Subsistence Department, are prohibited. Molasses, green or desiccated vegetables, and all articles furnished as a cure for, or preventive of, scurvy, are not to be purchased as company savings.)</p>		

I certify that the articles above specified are the actual savings of my company for the month of _____, 186 .

Examined.

C_____ D_____,
Col. — Reg't of _____, Comd'g Post.

H_____ R_____,
Capt. — Reg't of _____, Comd'g Company.

I certify that the above account is correct and just; that the articles and quantities specified have been taken up on my Return of Provisions for the month of _____, 186 , and that I have not paid the account

M_____ N_____,
Capt. and C. S. Vols.

(Signed in quadruplicate.)

Received, at _____, this _____ day of _____, 186 , from Capt. R_____ T_____, C. S., _____ dollars and _____ cents, in full of the above account.

*E_____ F_____,
Lieut. — Reg't of _____, Comd'g Company.

(Signed in duplicate.)

* The amount of a bill for company savings is paid to the officer commanding the company at the date of payment, and by a Commissary having funds for that purpose.

Subsistence Department.—Forms.

FORM 27.*

THE UNITED STATES

To _____,

Dr.

		Dolls.	Cts.
1868.			
May 6.....	For services in the Subsistence Department, as Clerk to Capt. H _____ N _____, C. S. Vols., from May 1 to include June 6, 1868, one month and six days, at seventy-five dollars a month..	90	00
	Deduct direct tax (see* Form 28).....		90
		89	10

I certify that the above account is correct and just; that the services were rendered as stated, were necessary for the public service, and have been paid for by me as charged.

H _____ N _____,
Capt. and C. S. Vols.

Received, at _____, this _____ day of _____, 1868, from Capt. H _____ N _____, C. S. Vols., _____ dollars and _____ cents, in full of the above account.

(Signed in duplicate.)

* When several persons (citizens) are employed by an officer during a month, the number of vouchers for payment of services rendered by them may be diminished by using Form 28.

NOTE.—Period of service, rate of pay per day or month, nature of duty, &c., should be stated in this voucher. { For endorsement, see Form 20.

Subsistence Department.—Forms.

FORM 28.

We, the subscribers, do hereby acknowledge to have received at _____, from Lieut. A _____ B _____, _____ Regiment of _____, A. C. S., the amounts set opposite to our names, respectively, in full of our pay for services in the Subsistence Department during the period herein expressed, having signed duplicates hereof.

186 Month.	No.	Names.	Occupation.	Period of service.			COMPENSATION.			AMOUNT.			Signers' names.	Witnesses.†		
				From—	To—	Days.	Months.	Per day.		Per month.		Stoppages.*			Received.	
								Dolls.	Cts.	Dolls.	Cts.	Dolls.				Cts.
Amount.....																

I certify that the above is a correct Pay-Roll of citizens employed in the Subsistence Department, under my direction, in the month of _____, 186 ; that their services were rendered as stated, were necessary for the public service, and that the "amount" was actually paid by me to each, as charged.
 Examined and approved. _____

Obt. _____ Regt of _____, _____, A. C. S.
 (Signed in duplicate.)

- * A tax of three per cent. on sums exceeding \$50 a month must be deducted from the salaries of employees, and paid to the Commissioner of Internal Revenue.
 - † When a receipt on a Pay-Roll or account is not signed by the hand of the party, the payment must be witnessed—the witness to be a commissioned officer, when practicable.
- NOTES.—When a hired person is discharged and not paid, a certified statement of his account in duplicate, shall be given to him. When practicable, persons hired in the military service shall be paid at the end of the calendar month, and when discharged. Separate Pay-Rolls shall be made for each month.

(To be endorsed as follows :
 Voucher No. _____,
 Abstract of Contingencies
 In the month of _____, 186
 Pay-Roll of citizens employed.
 \$ _____)

Subsistence Department.—Forms.

FORM 29.

Invoice of Subsistence Stores* transferred at _____, this _____ day of _____, 186 _____, to Capt. E _____ F _____, A. Q. M., for transportation and delivery to Lieut. A _____ B _____, _____ Regiment of _____ A. C. S., at _____.

Mark.	No. of Packages.	Articles and Quantities.	Cost.		Gross Weight in lbs.
			Dollars.	Cents.	
A. C. S., Fort _____.	100 barrels 50 sacks 50 barrels 75 sacks 25 boxes 10 kegs	Pork..... per barrel ... Bacon..... 5,000 pounds " pound ... Flour..... " barrel ... Beans..... 9,000 pounds..... " pound ... Seep..... 1,000 pounds..... " pound ... Molasses..... 80 gallons " gallon ...			

NOTE.—When Supplies are to be conveyed to a distance by water, the name of the vessel carrying them should be stated on the Invoice. When the transportation is by land, it should be so stated on the Invoice, and the route designated.

(Signed in quadruplicate.)

C _____ D _____
Capt. and C. S.

To be endorsed as follows:
Invoice No. _____,
Subsistence Stores.
In the month of _____, 186 _____.
C _____ D _____,
Capt. and C. S.

* Commissary property must be separately invoiced.

FORM 30.

Received at _____, this _____ day of _____, 186 _____, from Capt. C _____ D _____, C. S., in good order and condition, the under-mentioned packages of Subsistence Stores,* for transportation and delivery to Lieut. A _____ B _____, _____ Regiment of _____, A. C. S., at _____.

Mark.	No. of packages.	Articles and quantities.
A. C. S., Fort _____.	100 barrels	Pork.
	50 sacks	Bacon
	50 barrels	Flour.
	75 sacks	Beans
	25 boxes	Soap
	10 kegs	Molasses.....
		5,000 pounds.
		9,000 "
		1,000 "
		80 gallons.

(Signed in duplicate.)

E _____ F _____,
Capt. and A. Q. M.

* *Commissary Property* must be *separately* receipted for.

NOTE.—When the receipt of an officer to whom supplies have been sent is not received in time to accompany the issuing Commissary's Return of Provisions (or Return of Commissary Property), the Quartermaster's receipt for the packages shall accompany the Return, and the Commissary's receipt be forwarded to the Commissary-General as soon as received.

To be endorsed as follows:
Receipt No. _____
Subsistence Stores.
In the month of _____, 186 _____.
E _____ F _____
Captain and A. Q. M.

Subsistence Department.—Forms.

FORM 31.*

Invoice of Subsistence Stores † transferred at _____, this _____ day of _____, 186 _____, by Lieut. A _____ B _____,
 Regiment of _____, A. C. S., to Lieut. C _____ D _____, _____ Regiment of _____, A. C. S.

No. of packages.	Articles and quantities.	Cost.	
		Dollars.	Cents.
	Pork.....		per barrel.....
	Bacon.....		_____ pounds " pound....
	Ham.....		_____ pounds " " "
	Salt Beef.....		_____ pounds " barrel....
	Flour.....		_____ pounds " " "
	Corn Meal.....		_____ pounds " pound....

(Signed in duplicate.)

A _____ B _____
 Lieut. _____ Reg't of _____, A. C. S.

* This form of Invoice is used when supplies are transferred from one Commissary to another, at the same post or station.
 † Commissary Property must be separately invoiced.

NOTES.—Prices of stores must be expressed on the Invoice.
 One copy of each Invoice must accompany the "Return of Provisions."
 (For endorsement, see Form 29.)

Subsistence Department.—Forms.

FORM 32.

Received at _____, this _____ day of _____, 186____, from Lieut. A _____ B _____, _____ Regiment of _____, A. C. S.,
the following Subsistence Stores:*

No. of packages.	Articles and quantities.
_____	Pork.....
_____	Bacon..... pounds...
_____	Ham..... do.....
_____	Salt beef.....
_____	Flour.....
_____	Corn meal..... pounds...

NOTE.—One copy of each receipt must accompany the "Return of Provisions."

(Signed in duplicate.)

C _____ D _____,
Lieut. _____ Reg't of _____, A. C. S.

* Commissary Property must be separately receipted for.
(For endorsement, see Form 30.)

Subsistence Department.—Forms.

FORM 33.

Received at _____, this _____ day of _____, 186____, from Lieut. A _____ B _____, _____ Regiment of _____, A. C. S., the following Subsistence Funds, for which I am accountable at the Treasury of the United States, viz.:

\$2,900⁶¹/₁₀₀. Twenty-nine hundred dollars and sixty-one cents.

C _____ D _____,
Lieut. _____ Regt of _____, A. C. S.

(Signed in duplicate.)

NOTES.—The amount of Funds received should always be expressed *in words*.

Receipts for Subsistence Funds transferred (one receipt in each case of transfer) will be enclosed *with* the Account Current.

When there is a large number of receipts for funds transferred during a month, they may be entered on an Abstract, and the total amount of Abstract entered in Account Current, instead of the separate vouchers. The receipts accompany the Abstract and Account Current.

To be endorsed as follows:

Receipt No. _____.

Subsistence Funds.

In the month of _____, 186____.

Lieut. C _____ D _____,

_____ Regiment of _____.

\$2,900⁶¹/₁₀₀.

FORM 34.

Letter enclosing Returns, &c., to the Commissary-General of Subsistence.

HAGERSTOWN, WASHINGTON COUNTY, MD.
February 10, 1863.

SIR:

I have the honor to transmit herewith the following papers pertaining to duty in the Subsistence Department for the month of January, 1863.

Return of Provisions received, issued, &c.
Abstract of Purchases.
Abstract of Issues to Volunteers.
Abstract of Issues to Hospital.
Abstract of Sales to Officers.

Summary Statement of Funds.
Return of Commissary Property.

Very respectfully, sir,
Your obedient servant,

JOHN W. SMITH,
Lieut. and R. Q. M. 31st Reg't Ohio Vols. A. C. S.

To _____,
*Commissary-General of Subsistence,
Washington City, D. C.*

NOTES.—An officer's *post-office* address shall be indicated in his official letters. "In the field," "Head-quarters _____," "Camp _____," and similar expressions of locality, are too indefinite. Underneath the officer's signature should always be *legibly* written, his *rank, regiment, corps, or other official designation*. Letters on letter-paper will be folded in *three folds*; parallel with the writing.

Subsistence Department.—Forms.

FORM 35.

To all whom it may concern :

The bearer hereof, ———, a ——— of Captain ———, ——— company, ——— regiment of ———; aged ——— years; ——— feet, ——— inches high; ——— complexion, ——— eyes, ——— hair, and by profession a ———; born in the ——— of ———, and enlisted at ———, in the ——— of ———, on the ——— day of ———, eighteen hundred and ———, to serve for the period of ———, is hereby permitted to go to ———, in the county of ———, State of ———, he having received a FURLOUGH from the ——— day of ———, to the ——— day of ———, at which period he will rejoin his company or regiment at ———, or wherever it then may be, OR BE CONSIDERED A DESERTER.

Subsistence has been furnished to said ——— to the ——— day of ———, and pay to the ——— day of ———, both inclusive.

Given under my hand, at ———, this ——— day of ———, 18—.

NOTE.—When practicable, the soldier's furlough should accompany the voucher for payment of commutation.

*FORM 36.

ARTICLES OF AGREEMENT entered into this ——— day of ———, eighteen hundred and ———, between ———, an officer in the service of the United States of America, of the one part, and † ———, of the county of ———, in the State of ———, of the other part.

This agreement witnesseth, that the said ———, for and on behalf of the United States of America, and the said ———, for himself, his heirs, executors, and administrators (or for themselves, their heirs, executors, and administrators, as the case may be), have mutually agreed, and by these presents do mutually covenant and agree, to and with each other, as follows, viz. :

First. The said ———, his (or their) heirs, executors, and administrators, shall supply, or cause to be supplied and issued, at ———, all the rations, to consist of the articles hereinafter specified, that shall be required for the use of the United States recruits stationed at the place aforesaid, commencing on the ——— day of ———, eighteen hundred and ———, and ending on the ——— of ———, eighteen hundred and ———, or such earlier day as the Commissary-General of Subsistence

* Forms 36 and 37 will be observed in all contracts for subsistence supplies, with the variations which circumstances may make necessary.

† When a firm is contracting, the full names of the individuals composing it will be stated in the contract, together with the business name or style of the copartnership.

Subsistence Department.—Forms.

may direct, at the price of — cents and — mills for each complete ration, in the funds furnished by the United States for public disbursement.

Second. The ration to be furnished by virtue of this contract shall consist of the following articles, at the following prices for each article, viz.: [Here insert the component parts of the ration and the price per pound, quart, &c., for which the articles shall be furnished. The component parts of the ration are prescribed in paragraph 1190, page 244.]

Third. Fresh beef shall be issued at least twice in each week, and oftener, if required by the commanding officer.

Fourth. The provisions stipulated to be furnished under this contract shall be of the first quality. Should any difficulty arise respecting their quality, then the commanding officer shall appoint a disinterested person to meet one of the same description to be appointed by the contractor. These two thus appointed will have power to decide on the quality of the provisions; but should they disagree, then a third person is to be chosen by the two already appointed, the whole to act under oath, and the opinion of the majority to be final in the case.

Fifth. No member of Congress, officer or agent of the Government, or any person employed in the public service, shall be admitted to any share herein, or to any benefit which may arise herefrom.

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

Witnesses:—

_____. [L. S.]

_____. [L. S.]

FORM 37.

ARTICLES OF AGREEMENT entered into this _____ day of _____, eighteen hundred and _____, between _____, an officer in the service of the United States of America, of the one part, and* _____, of the county of _____, in the State of _____, of the other part.

This agreement witnesseth, that the said _____, for and on behalf of the United States of America, and the said _____, for himself, his heirs, executors, and administrators (or for themselves, their heirs, executors, and administrators, as the case may be), have mutually agreed,

* When a firm is contracting, the full names of the individuals composing it will be stated in the contract, together with the business name or style of the copartnership.

Subsistence Department.—Forms.

and by these presents do mutually covenant and agree, to and with each other, as follows, viz. :—

First. That the said ——— shall deliver at ———, fresh beef of a good and marketable quality, in equal proportion of fore and hind quarter meat (necks, shanks, and kidney tallow to be excluded), in such quantities as may be from time to time required, and on such days as shall be designated by the commanding officer.

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

Second. The necks of the cattle slaughtered for beef to be delivered under this agreement shall be cut off at the fourth vertebral joint, and the breast trimmed down. The shanks of fore-quarters shall be cut off from three to four inches above the knee-joint, and of hind-quarters from six to eight inches above the gambrel or hock joint.

Third. The said ——— shall receive ——— cents and ——— mills, per pound, for the fresh beef accepted under this contract.

Fourth. Payment shall be made monthly for the quantity of fresh beef accepted and in the funds furnished by the United States for public disbursement; but in the event of the Commissary who receives the beef being without funds to pay for it, then payment to be made as soon after as funds may be received for that purpose.

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

Sixth. In case of failure or deficiency in the quality or quantity of the fresh beef stipulated to be delivered, then the Commissary at ——— shall have power to supply the deficiency by purchase, and the said ——— will be charged with the difference of cost.

Seventh. No member of Congress, officer or agent of the Government, or any person employed in the public service, shall be admitted to any share herein, or to any benefit which may arise herefrom.

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

Witnesses :—

_____. [L. S.]

_____. [L. S.]

FORM 38.

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

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

The nature of this obligation is such, That if [here insert name of contractor, or names of contractors, as the case may be] his (or their) heirs, executors, and administrators, or any of them, shall and do in all things well and truly observe, perform, fulfil, accomplish, and keep, all and singular, the covenants, conditions, and agreements whatsoever, which, on the part of the said ———, his (or their) heirs, executors, or administrators, are or ought to be observed, performed, fulfilled, accomplished, and kept, comprised, or mentioned, in certain articles of agreement bearing date the ——— day of ———, eighteen hundred and ———, between ——— and the said ———, concerning the supply of rations at ——— (or of fresh beef at ———), according to the true intent and meaning of said articles of agreement, then the above obligation to be void; otherwise to remain in full force and virtue.

Witnesses :—

† _____ [L. S.]
 _____ [L. S.]
 _____ [L. S.]

NOTE.—Bonds to contracts for subsistence supplies shall be executed *in duplicate*; one copy to be retained by the contracting officer or agent, and the other to be sent to the Commissary-General of Subsistence with the copies of the contract required to be furnished him. (See paragraph 1180.)

* The name of the contractor (or names of contractors, as the case may be) will be inserted in the bond, *in addition* to the names of at least two sureties thereto.

† The signature of contractor (or signatures of contractors) will be affixed to the bond.

MISCELLANEOUS ITEMS.

1. When practicable, each kind of subsistence stores shall be placed by itself,—the packages stored so as to allow circulation among them, and to permit the quantity and age (date of purchase) of each lot being easily ascertained. At short intervals of time the stores and packages shall be carefully examined, and, when necessary, separated for inspection, early issue, repacking, rebrining, &c., as circumstances may require.

2. When there is no flooring under stores, they must be placed on skids, or be otherwise properly dunnaged.

3. Salt meats in barrels should be piled *in tiers* only when limited store-room makes such storage necessary, and then never more than three tiers high, each tier resting on skids placed near the ends of the barrels.

4. Salt meats in pickle are not safe from injury unless there is undissolved salt in the barrel. The barrels should be rolled over monthly, and never be exposed to a hot sun.

5. Most subsistence stores being readily perishable, unremitting care is indispensable to their preservation.

6. The second chime-hoop on all barrels of pickled meats should be of iron. Two iron hoops on a barrel (one on each end) will generally be sufficient.

7. Vinegar-kegs should be painted, and the bungs capped with tin.

8. Liquid measures and scoops should be made of treble X tin.

9. The size, form, strength, &c. of packages designed to hold subsistence stores will be determined by the purchasing Commissary, who will be governed in these particulars by the kind of transportation offered, by the size of the wagons used, by the convenience of handling the packages, &c.

10. When hard bread is put in boxes (the best packages for *field* transportation), they should be made of fully-seasoned wood, of a kind to impart no taste or odor to the bread, and as far as practicable of *single* pieces. When two pieces are used in making the same surface, they should be tongued and grooved together.

11. A box 26 x 17 x 11 inches, exterior measure, is an average box for pilot bread, under the usual circumstances of land transportation. The ends of a box of this size should be made of inch, and the remainder of five-eighths, stuff, the package well strapped with green hickory or other suitable wood.

12. Hard bread, after *thorough* cooling and drying, should be pressed closely in its packages, each package containing a uniform weight of *bread*, for the convenience of calculation. It can be re-dried in boxes

 Subsistence Department.—Miscellaneous Items.

without removal therefrom, by being exposed for about forty hours to a temperature of 140 degrees Fahrenheit.

13. The army wagon being 22 x 42 x 114 inches, inside measurement, boxes for bacon, made 20 x 20 x 28 inches outside measurement (which will contain 225 pounds of bacon) are convenient for *field* transportation. The boxes should be strapped, and the material be one and one-fourth inch thick, tongued and grooved.

14. A box, 4 x 4 inches square, and 3.6 inches deep, will contain one quart, or 57.75 cubic inches.

15. A box, 5 x 5 inches square, and 4.6 inches deep, will contain a half-gallon, or 115.5 cubic inches.

16. A box, 24 x 16 inches square, and 28 inches deep, will contain one barrel (large whisky barrel), or 10,752 cubic inches.

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

18. A box, 16 x 16.8 inches square, and 8 inches deep, will contain one bushel, or 2,150 cubic inches.

Rate per bushel at which certain cereals, esculent roots, &c. shall be estimated.

One bushel of corn (on the cob) at	70 pounds.
“ “ corn (shelled) “	56 “
“ “ corn-meal “	50 “
“ “ hominy “	45 “
“ “ rye “	56 “
“ “ buckwheat “	52 “
“ “ barley “	48 “
“ “ wheat	} “ 60 “
“ “ beans	
“ “ peas	
“ “ onions	
“ “ beets	
“ “ carrots	
“ “ turnips	
“ “ potatoes	
“ “ fine salt	
“ “ bran “ .....		20 “
“ “ malt “	38 “
“ “ dried apples “	24 “
“ “ dried peaches }	32 “
“ “ oats	

Subsistence Department.

Schedule of tares prescribed by the Treasury Department for the government of the collectors of customs and others interested.

Cheese, 10 per cent. for casks or tubs.

Coffee, Rio, 1 per cent., single bags; 2 per cent., double bags. All other coffee, actual tare.

Cocoa, 2 per cent., bags; 8 per cent., ceroons.

Chicory, 2 per cent., bags.

Melado, 11 per cent.

Pepper, 2 per cent., bags; 4 per cent., double bags.

Pimento, 2 per cent., bags.

Rice, 2 per cent., bags.

Sugar, 12½ per cent. for hogsheads; 12 per cent. for tierces; 10 per cent., barrels; 14 per cent., boxes; 2 per cent., bags; 2½ per cent., mats.

Salt, fine, in sacks, 3 pounds for each sack. Coarse or ground alum, 2 pounds each.

Teas, duty to be levied on the net number of pounds, as per invoice, when from China or Japan. All others, actual tare by weight.

Subsistence Department.

TABLE SHOWING THE WEIGHT AND BULK OF 1,000 RATIONS.*

1,000 Rations.	Net weight.	Gross weight.	Bulk in barrels.	Remarks.
	<i>Pounds.</i>	<i>Pounds.</i>		
Pork.....	750	1,253	4.6	In calculating the <i>bulk</i> of Subsistence Stores for purposes of storage or transportation, six and one-fourth (6 $\frac{1}{4}$) cubic feet are considered a <i>barrel</i> .
Bacon sides, shoulders, and hams.....	750	883	4.5333	
Salt beef.....	1,250	2,239	7.6666	
Flour.....	1,375	1,507	7.0153	
Hard bread, in barrels.....	1,000	1,211	11.1111	
Hard bread, in boxes.....	1,000	1,262	9.6	
Beans and peas.....	150	162	.6666	
Rice and hominy.....	100	108	.5188	
Coffee, green.....	100	122	.6453	
Coffee, roasted.....	80	108	.8326	
Coffee, roasted and ground.....	80	102	.7592	
Tea.....	15	19	.16	
Sugar.....	150	161	.6	
Vinegar.....	80	97	.4121	
Candles, adamantine.....	12 $\frac{1}{2}$	16 $\frac{1}{2}$	.0888
Soap.....	40	44	.14	
Salt.....	37 $\frac{1}{2}$	40 $\frac{1}{2}$	.1402
Pepper.....	2 $\frac{1}{2}$	4	.3466	
Potatoes, fresh.....	300	345	1.8285	
Molasses.....	32 $\frac{1}{2}$	34 $\frac{1}{2}$	.1133
Desiccated potatoes.....	93 $\frac{1}{2}$	116 $\frac{1}{2}$	.7708
Desiccated mixed vegetables.....	62 $\frac{1}{2}$	75 $\frac{1}{2}$	.4342
Whisky.....	77 $\frac{1}{2}$	91 $\frac{1}{2}$	.4033
1,000 complete rations.....	3,031.09	3,885.6	19.1218	Consisting of $\frac{1}{2}$ pork, $\frac{1}{2}$ salt beef, $\frac{1}{2}$ bacon; $\frac{1}{2}$ flour, $\frac{1}{2}$ bread, in boxes; beans or peas; rice or hominy; $\frac{1}{2}$ roasted and ground coffee, $\frac{1}{2}$ tea; sugar; vinegar; adamantine candles; soap; salt; pepper; molasses; potatoes.
1 complete ration.....	3.03	3.88	
1,000 complete rations.....	2,543.58	3,418.08	18.5857	Consisting of $\frac{1}{2}$ pork, $\frac{1}{2}$ salt beef, $\frac{1}{2}$ bacon; bread, in boxes; beans or peas; rice or hominy; $\frac{1}{2}$ roasted and ground coffee, $\frac{1}{2}$ tea; sugar; vinegar; adamantine candles; soap; salt; pepper; molasses.
1 complete ration.....	2.54	3.41	
1,000 complete rations.....	2,918.58	3,663.08	16.	Consisting of $\frac{1}{2}$ pork, $\frac{1}{2}$ salt beef, $\frac{1}{2}$ bacon; flour; beans or peas; rice or hominy; $\frac{1}{2}$ roasted and ground coffee, $\frac{1}{2}$ tea; sugar; vinegar; adamantine candles; soap; salt; pepper; molasses.
1 complete ration.....	2.91	3.66	

*This table is constructed upon the basis of a ration constituted as laid down in paragraph 1190, and as ordinarily put up for transportation. The weight (net and gross) and bulk of 1,000 rations will, of course, vary with the component parts put up, and with the kind of package used.

Subsistence Department.

Table, showing the Quantity and Bulk of an

NUMBER OF RATIONS.	PORK, BACON-SIDES, SHOUL- DERS, HAMS, ETC.		BEEF, SALT AND FRESH, AND CORN MEAL.		FLOUR AND SOFT BREAD.		BEANS, PEAS, AND SUGAR.*		RICE, HOMINY, AND GREEN COFFEE.		ROASTED COFFEE.†		TEA.		VINEGAR.		
	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Gallons.	Quarts.	Gills.
1	12		1	4	1	6	24		1.6		1.28		0.24				0.32
2	1	8	2	8	2	12	48		3.2		2.56		0.48				0.64
3	3	4	3	12	3	18	7.2		4.8		3.84		0.72				0.96
4	4	4	4	8	4	24	9.6		6.4		5.12		0.96				1.28
5	3	12	5	4	5	30	12.0		8.0		6.4		1.2				1.6
6	4	8	6	8	6	36	14.4		9.6		7.68		1.44				1.92
7	5	4	7	12	7	42	18.0		11.2		8.96		1.68				2.24
8	6		8	8	8	48	21.6		12.8		10.24		1.92				2.56
9	6	12	10	4	9	54	27.0		14.4		11.52		2.16				2.88
10	7	8	11	8	10	60	30.0		1		12.8		2.4				3.2
20	15		22	8	20	120	60.0		2		19.6		4.8				6.4
30	22	8	37	8	30	180	90.0		3		29.6		7.2				11.6
40	30		50		40	240	120.0		4		39.2		9.6				14.8
50	37	8	62	8	50	300	150.0		5		48.8		12.0				18.0
60	45		75		60	360	180.0		6		62.8		14.4				23.2
70	52	8	87	8	70	420	210.0		7		72.8		16.8				28.4
80	60		100		80	480	240.0		8		82.8		19.2				33.6
90	67	8	112	8	90	540	270.0		9		92.8		21.6				38.8
100	75		125		100	600	300.0		10		102.8		24.0				44.0
200	150		250		200	1200	600.0		20		205.6		48.0				88.0
300	225		375		300	1800	900.0		30		308.4		72.0				132.0
400	300		500		400	2400	1200.0		40		411.2		96.0				176.0
500	375		625		500	3000	1500.0		50		514.0		120.0				220.0
600	450		750		600	3600	1800.0		60		616.8		144.0				264.0
700	525		875		700	4200	2100.0		70		719.6		168.0				308.0
800	600		1,000		800	4800	2400.0		80		822.4		192.0				352.0
900	675		1,125		900	5400	2700.0		90		925.2		216.0				396.0
1,000	750		1,250		1,000	6000	3000.0		100		1,028.0		240.0				440.0
5,000	3,750		6,250		5,000	30,000	15,000.0		500		5,140.0		1,200.0				2,200.0
10,000	7,500		12,500		10,000	60,000	30,000.0		1,000		10,280.0		2,400.0				4,400.0
50,000	37,500		62,500		50,000	300,000	150,000.0		5,000		51,400.0		12,000.0				22,000.0
100,000	75,000		125,000		100,000	600,000	300,000.0		10,000		102,800.0		24,000.0				44,000.0

* Beans, peas, salt, and potatoes (fresh) shall be purchased, issued, and sold by weight, and the † Roasted and ground coffee is issued at the same rate as roasted coffee.

NOTES.—Fresh onions, beets, carrots, and turnips, when on hand, may be issued in lieu of beans, peas, rice, &c. Dried apples, dried peaches, pickles, &c., when on hand, may be issued in lieu of any component part.

Subsistence Department.

Number of Rations, from 1 to 100,000.

CANDLES, ADAMANTINE OR SEAL.		SOAP.		SALT.		PEPPER.		POTATOES.*		MOLASSES.			DEGLUCATED POTATOES.		MIXED VEGETABLES.	
Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Pounds.	Ounces.	Gallons.	Quarts.	Gills.	Pounds.	Ounces.	Pounds.	Ounces.
.....	0.2	.....	0.64	.....	0.6	.....	.04	.....	4.8	.....	.....	0.08	.....	1.5	.....	1
.....	0.4	.....	1.28	.....	1.2	.....	.08	.....	9.6	.....	.....	0.16	.....	3.	.....	2
.....	0.6	.....	1.92	.....	1.8	.....	.12	.....	14.4	.....	.....	0.24	.....	4.5	.....	3
.....	0.8	.....	2.56	.....	2.4	.....	.16	.....	1	.....	.....	0.32	.....	6.	.....	4
.....	1.	.....	3.2	.....	3.	.....	.20	.....	1	.....	.....	0.40	.....	7.5	.....	5
.....	1.2	.....	3.84	.....	3.6	.....	.24	.....	1	.....	.....	0.48	.....	9.	.....	6
.....	1.4	.....	4.48	.....	4.2	.....	.28	.....	2	.....	.....	0.56	.....	10.5	.....	7
.....	1.6	.....	5.12	.....	4.8	.....	.32	.....	2	.....	.....	0.64	.....	12.	.....	8
.....	1.8	.....	5.76	.....	5.4	.....	.36	.....	2	.....	.....	0.72	.....	13.5	.....	9
.....	2.	.....	6.4	.....	6.	.....	.40	.....	2	.....	.....	0.80	.....	15.	.....	10
.....	4.	.....	12.8	.....	12.	.....	.80	.....	6	.....	.....	1.60	.....	14.	.....	4
.....	6.	.....	1	.....	1	.....	1.2	.....	9	.....	.....	2.40	.....	23.	.....	14
.....	8.	.....	1	.....	1	.....	1.6	.....	12	.....	.....	3.20	.....	32.	.....	8
.....	10.	.....	2	.....	1	.....	2.	.....	15	.....	.....	4.	.....	41.	.....	2
.....	12.	.....	2	.....	2	.....	2.4	.....	18	.....	.....	4.8	.....	50.	.....	2
.....	14.	.....	2	.....	2	.....	2.8	.....	21	.....	.....	5.6	.....	60.	.....	4
.....	1	.....	3	.....	3	.....	3.2	.....	24	.....	.....	6.4	.....	70.	.....	6
.....	1	.....	3	.....	3	.....	3.6	.....	27	.....	.....	7.2	.....	80.	.....	10
.....	1	.....	4	.....	3	.....	4.	.....	30	.....	.....	1	.....	90.	.....	4
.....	2	.....	8	.....	7	.....	8.	.....	60	.....	.....	2	.....	180.	.....	8
.....	3	.....	12	.....	11	.....	12.	.....	90	.....	.....	3	.....	270.	.....	12
.....	5	.....	16	.....	15	.....	1	.....	120	.....	.....	1	.....	360.	.....	25
.....	6	.....	20	.....	18	.....	1	.....	150	.....	.....	1	.....	450.	.....	31
.....	7	.....	24	.....	22	.....	1	.....	180	.....	.....	2	.....	540.	.....	37
.....	8	.....	28	.....	26	.....	1	.....	210	.....	.....	3	.....	630.	.....	43
.....	10	.....	32	.....	30	.....	2	.....	240	.....	.....	2	.....	720.	.....	50
.....	11	.....	36	.....	33	.....	2	.....	270	.....	.....	1	.....	810.	.....	56
.....	12	.....	40	.....	37	.....	2	.....	300	.....	.....	2	.....	900.	.....	62
.....	62	.....	200	.....	187	.....	12	.....	1,500	.....	12	.....	2	468	.....	312
.....	125	.....	400	.....	375	.....	25	.....	3,000	.....	25	.....	.....	937	.....	625
.....	625	.....	2,000	.....	1,875	.....	125	.....	15,000	.....	125	.....	.....	4,687	.....	3,125
.....	1,250	.....	4,000	.....	3,750	.....	250	.....	30,000	.....	250	.....	.....	9,375	.....	6,250

bushel of each shall be estimated at sixty pounds.

hominy, and at the rate of potatoes (fresh), viz.: thirty pounds to 100 rations. of the ration, of equal money value.