

The background of the cover features a globe with a rainbow-colored band across its center. Several books are shown in a 3D perspective, appearing to float or be attached to the globe. To the right of the globe, there are three interlocking gears: a green one, a red one, and a blue one. The overall color palette is dark, with the globe and books providing the primary visual elements.

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Text of Guide for Claimants of Deceased Soldiers, Being Instructions to Army Officers and to Claimants, with a Collation of the Laws of Congress and the Orders from the War Department, and the Rules of Practice in the Offices of the Second Auditor and Comptroller of the Treasury, Concerning the Settlement of the Claims of Deceased Officers and Soldiers:
by William H. Fowler

GUIDE FOR CLAIMANTS OF DECEASED SOLDIERS; BEING Instructions to Army Officers and to Claimants, with a Collation of the Laws of Congress and the Orders from the War Department, and the Rules of Practice in the Offices of the Second Auditor and Comptroller of the Treasury, concerning the settlement of the Claims of Deceased Officers and Soldiers.
BY COL. W. H. FOWLER, Superintendent Army Records and Agent to adjust the Claims of Deceased Soldiers for the State of Alabama.
REVISED AND APPROVED BY THE SECOND AUDITOR AND COMPTROLLER OF THE TREASURY, AND ADAPTED TO GENERAL USE.
RICHMOND, VA.
GEO. P. EVANS & CO., PRINTERS,
1864.

Entered according to Act of Congress, the 8th day of August, 1864, BY GEO. P. EVANS, In the Clerk's office of the District Court of the Confederate States of America, for the Eastern District of Virginia, at Richmond.

ENDORSEMENT.

TREASURY DEPARTMENT C. S., Comptroller's Office, August 1st, 1864.
Col. W. H. FOWLER:

The rules and principles embraced in your work relative to the Claims of Deceased Officers and Soldiers, embodies, as accurately as can be practically illustrated in such a publication, the practice of settlement and revision of such claims in accordance with my decisions.

LEWIS CRUGER, Comptroller C. S. A.
TREASURY DEPARTMENT, COMPTROLLER'S OFFICE, Division Deceased Soldiers, August 1st, 1864.

Col. W. H. FOWLER:

I have carefully examined your work relative to the Claims of Deceased Officers and Soldiers, and find that it is an accurate compilation of the laws and orders of the War Department, and of the decisions of the Comptroller of the Treasury, upon the subjects embraced therein.

The rules contained therein as illustrating the practice in making such settlements in the office of the Second Auditor and of their revision in this office, are correctly given as those that are adopted and enforced by the Comptroller.

Respectfully,

S. H. BOYKIN, Chief Div. of Dec'd Soldiers' Claims.

TREASURY DEPARTMENT C. S. , Second Auditor's Office, August 3d, 1864.

I hereby certify that I have carefully examined and collated the compilation herewith, prepared by Col. W. H. FOWLER, Agent of the State of Alabama, of the existing laws, rules, orders, and regulations governing the settlement of claims for arrears of pay, bounty, and allowances of deceased officers and soldiers of the Army of the Confederate States, and that it is strictly correct.

W. H. S. TAYLOR, Second Auditor C. S. A.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE, Division Deceased Soldiers, August 1st, 1864.

Col. W. H. FOWLER:

SIR--I have examined the proofs of a work intended by you, as the Agent of the State of Alabama, to facilitate the settlement of Claims of Deceased Officer and Soldiers. It has been prepared by you with great labor and ability, and I feel satisfied will meet the requirements of the representatives of the deceased and their agents in the preparation of such claims, and avoid the numerous suspensions for defect under the Regulations of this Office.

T. CALVERT, Chief Div. Dec'd Soldiers.

TABLE OF DISTANCES.

To find the distance between any two places in the Table, look on the line of the place sought, under the place the distance between which is required; thus, the distance between Winchester and New Orleans is 1316 miles, and is found under Winchester and on the line of New Orleans.

Prepared by J. B. WARD.

CLAIMS OF DECEASED SOLDIERS.

As Agent for the State of Alabama to aid the representatives of her deceased officers and soldiers in the adjustment of their claims against the Confederate government, I perceive the necessity existing for information upon the subject, in some comprehensible manner, for the benefit of the great mass of Claimants and interested parties, officers, soldiers and citizens, who are unavoidably ignorant of the laws relating to, and the modus operandi of, these settlements. To give such information, and to answer the numerous enquiries constantly being made therefor, is the design of this publication. And I have endeavoured, by a faithful collation of the laws of Congress and the orders from the War Department, or the substance thereof, to show clearly, under the various heads presented, who are the representatives of the deceased officer or soldier; what rights vest in them through his service and death; the formula necessary to constitute a legal claim therefor; the evidence essential to perfect the claim -- what must be done by claimants, and what must be done by army officers to aid them, to effect the settlements: and the general rules adopted in examining the claims, determining the evidence and applying the law thereto, in the offices of the Second Auditor and Comptroller of the Treasury. It is not my purpose to enquire whether these Departments work according to the law; neither shall I presume to criticise their proceedings. How they do construe the laws in the settlement of these claims, and what they require therein, is simply what the people desire to know.

ACTS OF CONGRESS.

The first Act passed by Congress on this subject was approved Feb. 15, 1862, and is as follows:

No. 402. AN ACT Concerning the Pay and Allowances of Deceased Soldiers.

Sec. 1. The Congress of the Confederate States of America do enact, That the pay and allowances due to any deceased volunteer, non-commissioned officer, musician or private, in the Army of the Confederate States, shall be paid to the widow of the deceased, if living; if not, to the children, if any; and

in default of widow or children, to the father, if living, and if not, to the mother of such deceased volunteer.

SEC. 2. The pay and allowances due as aforesaid shall be paid by the paymaster or proper officer charged with the payment of the troops, to the person or persons entitled to the same, or to his or her authorized agent, attorney or guardian, upon the pay-roll made out and certified by the captain or commanding officer of the company to which the deceased was attached, which pay-roll the captain or commanding officer, as aforesaid, shall make out and deliver to the person or persons entitled to such pay and allowance, or to his, her or their authorized agent, attorney or guardian, and shall state in such pay-roll the name of the deceased volunteer, the company and regiment to which he was attached, and the date of his enlistment and death; and the paymaster or officer to whom said pay-roll shall be directed shall pay the same according to the tenor thereof, and shall file such pay-roll with the pay-rolls of the army.

An act supplementary to the above, passed Oct. 3, 1862, provides that "the claims due to deceased non-commissioned officers and privates for pay, allowances and bounty, may be audited and paid without the necessity of the parties entitled producing a pay-roll from the captain or commanding officer, when there is other official evidence of the amount due satisfactory to the Second Auditor, under such regulations as he has or may prescribe, with the approval of the Secretary of War." And that "the claims of deceased commissioned officers shall be paid to their heirs or representatives in the same manner as similar claims of non-commissioned officers and privates are now or may be directed by law to be paid."

CONSTRUCTION OF ACTS. The following opinion of the Attorney General concerning the construction of the Act of Feb. 15, 1862, was made at the date mentioned:

DEPARTMENT OF JUSTICE, Richmond, Va., May 9, 1862.
TO HON. GEO. W. RANDOLPH, Sec. of War, C. S. A:

SIR--I have received the letter of Mr. Taylor, Second Auditor of the Treasury, together with that of Col. Myers, Quartermaster General, asking for a construction of the Act of Congress, No. 402, approved 15th February, 1862, "concerning the pay and allowances of deceased soldiers." These letters you have referred to me for my opinion.

Before answering the specific questions propounded to me, I deem my duty to the officers who seek a construction of the Act of the 15th of February, 1862, and to the government, to express my opinion of the law itself.

I have examined, with some care, the laws of Congress in existence before the 15th of February, 1862, on the subject of the effects and arrearages of pay belonging to deceased soldiers; and I have examined with like care the Act of the 15th Feb., to which special attention is called in the letter of the Second Auditor.

The laws of the United States in force on the 1st of November, 1860, not inconsistent with the constitution of the Confederate States, were adopted by our Congress at its first session. (See Acts p. 36.) And the Rules and Regulations of War of the United States, with some unimportant amendments, were adopted likewise by our Congress on the 6th of March, 1861[.] (See Acts p. 78.) By these laws and rules and regulations of war, thus adopted by us, the effects and pay and allowances of deceased soldiers were required to be preserved by designated officers, and delivered or paid to the "personal representatives" of the deceased soldiers. This was the law at the time most of our soldiers entered into the service of the Confederate States. This law may be considered as a part of their contract with the government.

By the laws of the respective States, from which the soldiers came and in which their domicils were, the proper persons entitled to receive, administer and distribute estates of deceased persons were designated. The law of Feb. 15, 1862, so far as it operates retrospectively--that is, so far as it provides for the payment to widows or others not the personal representatives of the deceased soldiers who had enlisted before its passage, is in my judgment unconstitutional. So far as it operates or attempts to operate, on past contracts, it affects vested rights. As to all sums due to soldiers deceased at the time of its passage, it certainly does operate on vested rights. It undertakes to make a disposition of the effects of a dead man's estate; which estate, as to its administration and distribution is governed by the laws of the domicil of the soldier. To the several States composing the Confederacy, and not to Congress, properly belongs the right to pass laws for the administration and distribution of the estates of deceased persons.

The laws in existence before the passage of that of the 15th of Feb., 1862, must govern in the payment of arrearages due to soldiers who enlisted and died before its passage. The law of the 15th Feb., 1862, may be considered as valid, as to all soldiers who entered the service since its passage. I will not undertake to say that the government cannot provide in its contract with the soldier that his pay for services should be paid to his widow or children excluding his personal representative. But after the contract has been made by the enlistment of the soldier, and rights have become vested under it and the soldier is dead, leaving thus no person to consent to a change of the contract, the government has no longer any power over it, except to provide for its payment to the personal representative of the dead man.

I should say that the payment of the sums due to deceased soldiers could be legally made at the seat of government, to their legal representatives or to the agent or attorney of such legal representatives.

Wherever the law of Feb. 15th, 1862 governs, I see nothing which would prevent such payment. That portion of it which requires the captain to deliver the pay-roll to the person entitled to such pay or allowance, or to his or her authorized agent or attorney or guardian, is not to be considered as a condition precedent to the payment. The neglect of the captain to discharge his duty in this respect cannot deprive the party entitled, of the pay due the deceased soldier. This part of the law is merely directory. If the pay-roll is certified by the captain or commanding officer of the company to which the deceased was attached, the fact of its being deposited in the proper office of the war department instead of being delivered to the person entitled to such pay or allowances cannot defeat, and ought not to postpone the payment. The payment should be made upon and not without audit.

I have the honor to be very respectfully, your ob't serv't,

T. H. WATTS, Attorney General, C. S. A.

AUDIT OF CLAIMS.

By force of the above opinion, with subsequent laws and orders which point to a supervision of these claims by the Second Auditor, the custom has obtained that they must pass through the inspection ordeal of his office, and then be revised by the Comptroller of the Treasury so that the proper "audit" shall be made to entitle payment.

The question of the right and duty of the Comptroller to revise these claims, under the Act of October 3d, 1862, being submitted to the Secretary of the Treasury, he decides as follows:

TREASURY DEPARTMENT, Richmond, Oct. 22d, 1862.
LEWIS CRUGER, Esq., Comptroller:

SIR: -- Your letter of the 18th inst., referring to me the Act relative to the auditing of claims of deceased soldiers, approved October 3d, 1862, has been received.

While the language of the law seems to place the auditing of the claims with the Second Auditor, subject to such regulations as may be approved by the Secretary of War, I do not consider that the revising jurisdiction given to the Comptroller in all other claims is to be dispensed with in this class. The object appears to have been to dispense with certain official evidence which heretofore was required in the adjudication of this class of claims. I am, therefore, of opinion that these claims should be settled in like manner with all others, after the regulations prescribed may have received the approval of the Secretary of War.

Respectfully, C. G. MEMMINGER, Sec. of Treas.

"In accordance with the case of Major Wheaton, decided at Washington, 'The settlement of an account by the proper accounting officers is final and conclusive, so far as concerns the Executive Departments of the government. If the individual, whose account has been thus settled, conceives himself injured by such settlement, his recourse must be to the Judiciary or to Congress.' In the case of Gen. Taylor, the Hon. Roger B. Taney says: 'The decision of the Comptroller is conclusive upon the Executive branch of the Government.' "--

Comptroller's Decisions, No. 3.

WHO CAN CLAIM.

"REGULATIONS for the payment of claims for arrears of Pay and Allowances due to Deceased Officers and Soldiers of the Confederate Army, per Act No. 402, approved Feb. 15th, 1862, and Act No. 25, approved Oct. 3d, 1862," were announced Nov.

9th, 1862, by the Second Auditor, in which he states that payment will be made under the following rules approved by the Secretary of War:

"1st. If the child or children be minor, payment will be made the guardian, upon the production of the proper certificate of guardianship under the seal of the court.

"2d. The claimant must produce his or her affidavit, and that of one disinterested witness, stating the relationship. For instance, if the claimant be a mother, the affidavit must state that there is living neither wife, child or father of the deceased; if the father, that there is neither wife or child; and if the child, that there is no widowed wife*

*The use of the term "heirs," is not sufficient. To say that deceased left "no other legal heir," or "leaving the said claimant as his heir," or "leaving no other claimant," with kindred expressions, make the form of application fatally defective. The terms above, leaving no wife, child or father, as the case may be, must be used.

"The magistrate or other proper officer must testify to the credibility of the witness, and the clerk of the court must certify, under the seal of the same, that he is such magistrate.

"The foregoing instructions must be strictly complied with-- Powers of attorney or assignment, which will seldom be necessary, may be executed before a magistrate, or in the presence of two respectable witnesses. Claims prepared as herein directed, and transmitted to the Second Auditor[]by mail or otherwise, will receive as prompt attention as the business of his office will allow; and always in the order of their presentation. The amounts found due will be remitted by the auditor, to the parties entitled as they may direct."

With regard to claimants other than those named in the Act or designated in the foregoing "regulations," Art. 45 of the "Comptroller's Decisions" fixes the rule that "claims of deceased soldiers who had enlisted before the passage of the Act of 15th February, 1862, (which directs payment to be made to the heirs,) may be paid to the administrators, upon proper certificates, under seal of the court. The opinion of the Attorney General of May 9th,

1862, regards this act as unconstitutional, so far as it interferes with the established principles of the law in relation to enlistments made previously to its passage. Those principles required all assets to be paid to the personal and legal representatives of the deceased."

And it is now decided in the practice of these settlements that--

1st. Where the deceased soldier enlisted previous to February 15, 1862, and died either before or after that date, and widow, child, father or mother, claims as such, as if under the Act of February 15, 1862, the claim is allowed thus without reference to the unconstitutionality of the Act as cited.

2d. Where deceased enlisted previous to 15th Feb., 1862, administrators can claim whether they are of either of the degrees of relationship named in the Act or not: so that brothers, sisters, &c., can claim in such cases through letters of administration.

3d. In no case can a brother or sister claim as such, but only as administrator, &c., when authorized to do so.

4th. A child can claim, or several children jointly; but all the children must join in any case and appear in the affidavit, and must state that "there is no other child and no widow of deceased living."

5th. If deceased enlisted on or after Feb. 15, 1862, administrator or executor cannot claim in any instance, unless it is shown that there is neither wife, child, father or mother of the deceased living.

6th. Where a claimant as a relative under the law of 15th Feb., 1862 files claim and dies before settlement, the right passes to the next living relation under the law, in succession, until they are exhausted, and finally to the administrator, &c., of the deceased officer or soldier and not of any of the relatives mentioned.

"Where a soldier dies leaving both father and mother, but no widow or children, and where the father dies before making his claim for the arrears of pay, leaving a widow and children, the widow claiming is entitled to draw the pay under Act of 15th Feb.,

1862, directing payment to be made as follows: 1st, to widow; 2d, to the children; 3d, to the father; 4th, to the mother, &c. The object and intent of this law is generally understood to be that of facilitating the payment of these claims to the indigent families and heirs of deceased soldiers, and to obviate the necessity for obtaining letters of administration. The provisions of this law, which expressly direct that these claims "shall be paid" to such heirs, (in the order above stated,) constitute the terms of the contract under which the soldier has enlisted subsequent to the date of that Act, and by that contract his claim is to be governed."--Comptroller's Decisions.

7th. Where the deceased officer or soldier leaves neither wife, child, father or mother, or where the last entitled of these shall die before making claim, or afterwards, before its audit and allowance, the administrator of such deceased officer or soldier is entitled to claim as such, but must show that neither of the parties named under the law of Feb. 15th, 1862 is living.

8th. Where widow or mother of deceased marries again she does not forfeit her rights as claimant, but can claim under her new name as that "she was the wife and late widow," or "is the mother," &c.

9th. An attorney cannot claim as such, though named in the Act as one to whom payment may be made. All the formula of the claim must be perfected by the original claimant, and then, upon a power of attorney duly executed either before or after settlement payment is made to the "attorney for the claimant."

A power of attorney should be acknowledged before a justice of the peace whose official character must be certified by the clerk of the court under seal, so as to avoid difficulty in verifying signatures of the witnesses required--otherwise, the signatures of the witnesses must be verified to the satisfaction of the Auditor.

A power of attorney may be revoked by the claimant under the same formalities with which it was made, at any time before the issue of the certificate or warrant for payment; but, as the certificate orders "any paymaster or quartermaster of the Confederate States" to make payment to the attorney, naming him particularly, the claimant is not permitted, after its issue, to obtain a new certificate upon the mere revocation of the power of attorney and notification to the Auditor or Comptroller. The original

certificate may, however, be produced, and for reasonable cause shown, it can be cancelled and a new one issued. A power of attorney from one attorney to another is not permitted, unless the original authority embraces the power of substitution. A second power of attorney to a new party is considered to revoke the first although not so expressed.

These powers of attorney ought never to be given: at least not until after the claimant obtains the certificate and ascertains the sum to be received. They were intended to facilitate the settlements, but their operation has been to induce delay, fraud and speculation; and they do not aid but often complicate the collection of the claims. There are numerous instances where attorneys have been thus made of officers and soldiers in the army whose locations are unknown, or who are dead, retired, or captured; and, the post office of claimant being generally unknown in such cases, the owners are not only delayed in obtaining the certificates, but find great difficulty in collecting them in the absence of the attorney to whom they are made payable. In like manner attorneys in the country have disappeared or died, and consequent confusion ensues. Frauds, too, have been perpetrated in the collection of these claims by parties representing themselves to be attorneys, and opportunity is afforded also to certain miserable harpies to purchase the claims at a discount for speculation.

10th. Where there is a notorious, abandonment of his family by the father for seven years, the mother may claim upon affidavit and proof of the fact, in the usual manner.

FORM OF APPLICATION.

A certain form of application is necessary, and, in the "Regulations" adopted by the Auditor's Department, the following directions are given:

The attention of claimants is called to the following forms in preparing their affidavits, an observance of which will save time, trouble and expense:

STATE OF [blank space] [blank space] COUNTY, to-wit:

On this [blank space] day of [blank space] ,186 [blank space] , personally appeared before me, the subscriber, a Justice of the Peace, in and for the County aforesaid, [blank space] , who, after being sworn according to law, deposes and says, that [blank space] is the [blank space] of [blank space] deceased, who was born in [blank space] , County of [blank space] , in the State of [blank space] , and who was a [blank space] of Captain [blank space] Company ([blank space]) of the [blank space] Regiment of [blank

space] Volunteers, commanded by Col. [blank space] , in the service of the Confederate States in the present war with the United States; that the said [blank space] entered the service at [blank space] in [blank space] County and State of [blank space] , on the [blank space] day of [blank space] , 186 [blank space] , and died on the [blank space] day of [blank space] , 186 [blank space] , at [blank space] , of [blank space] ; leaving [blank space] . That [blank space] makes this deposition for the purpose of obtaining from the Confederate States whatever may have been due the said [blank space] at the time of his death, for pay, bounty, or other allowances for his services, as [blank space] aforesaid.

Sworn to and subscribed before me, [Signed.] [blank space] J. P.

And also appeared before me, a Justice of the Peace as aforesaid, [blank space] , who is well known to me, and whom I certify to be a person of veracity and credibility, who, having been duly sworn, says, that [blank space] is well acquainted with [blank space] , the claimant, and also well knew, for [blank space] years, [blank space] , the deceased soldier herein mentioned, and that the statement made under oath by said [blank space] the claimant, as to [blank space] relationship to the said deceased soldier, is true and correct in every particular, to the best of [blank space] knowledge and belief, and that [blank space] , the said [blank space] , is wholly disinterested.

Sworn to and subscribed before me, [blank space] J. P.
[Signed] [blank space] .

STATE OF [blank space] , [blank space] COUNTY, to-wit:

I hereby certify that [blank space] , before whom the foregoing affidavits of [blank space] and [blank space] appear to have been made, and whose genuine signature is subscribed thereto, was, at the time of making and signing the same, a Justice of the Peace in and for the County and State aforesaid, duly commissioned and sworn, and to all whose official acts as such, full faith and credit ought to be given, as well in Courts of Justice as thereout.

In testimony whereof I have hereunto set my hand and affixed the seal of [blank space] County Court, this [blank space] day of [blank space] , [SEAL] Anno Domini, eighteen hundred and sixty-

[blank space] .

[blank space] , Clerk of [blank space] County Court.

If within their knowledge, claimants should state where the officer or soldier was born, and when and from what cause he died, distinguishing those who were killed in battle, from those who died of disease.

When there is an administrator, a certificate of the fact by the proper officer of the court granting the same, under his seal of office, will be all that is necessary.

The law, and these regulations applying as well to conscripts as to volunteers, with respect to the former, claimants and witnesses will be required to swear to the regiment and commander to which the conscript belonged. They will name the captains and companies when they can do so, as this information will greatly facilitate the settlements.

Claimants should always endorse on their papers their address, naming Post Office, County and State.

The foregoing forms, etc., have also been approved by the Secretary of War.

W. H. S. TAYLOR, Second Auditor, C. S.

The application should be written legibly, so that it can be easily read and understood. Printed forms are best when they can be procured. The name of the deceased and the company and regiment to which he belonged, should be stated most carefully, and the name and post-office of the claimant given distinctly in every case. The papers should be folded neatly, and endorsed on the back, in plain writing, near the top, in the following manner:

ANDREW S. WILLIAMS, Private, Co. (B.)68th Reg. Alabama Infantry.

MARY G. WILLIAMS, Widow, Cahaba, Dallas Co., Alabama.

If there is an attorney or friend to whose care the certificate should be sent, his name and post-office should be endorsed in like manner. Then direct to "Col. W. H. S. TAYLOR, Second Auditor, Richmond, Virginia."

Probate Judges, Clerks of Courts and Justices of the Peace, can facilitate the settlements and benefit claimants by examining the claims before affixing their signatures, causing them to be corrected if necessary, and affording such advice as will perfect the cases in form and evidence.

CERTIFICATE FOR PAYMENT.

After the claims are audited, a "CERTIFICATE" for the amount found due is issued to the claimant, directing payment to be made by "any Paymaster or Quartermaster of the Confederate States," and it is the duty of Quartermasters to pay such certificates, on presentation, in preference to any other demands.

EVIDENCE REQUIRED.

The application described simply serves to identify the claimant, and to establish the connection with the deceased soldier, and the legality of the claim. Evidence then must be adduced, from sources unconnected with these affidavits, to show that such a soldier did exist and die in the service; when he enlisted; when he died; and whether the government is indebted to him or his representatives, and if so, for what, and to what amount. The asseverations of the claimant are not regarded as conclusive on these points, and only serve to indicate where such evidence may be obtained.

The natural and proper source for this information would be the Rolls and Records on file in the War Department; but these are either wanting or so imperfect as to be almost totally unavailable for this purpose. Even the man's name is sometimes omitted from the rolls; very often the date of enlistment is not given; more frequently the fact and date of death cannot be ascertained therefrom; the last payment is rarely to be found with certainty; the clothing account is never stated on them with the accuracy required, and the other allowances are frequently inaccurately indicated or never mentioned. Especially where men have died in hospitals, the necessary chain of evidence is too often effectually disrupted. These imperfections sometimes accrue from the exigencies of the service in loss of rolls, &c., but more often through want of information originally of military forms in our immense volunteer organization, by which the repeated orders of the Adjutant and Inspector General have not been fully appreciated and complied with. And, though not intended to be so, the result is serious to the many who must suffer from the omissions and irregularities alluded to.

The evidence respecting commissioned officers is altogether more confused, too, than that for the private soldier. His name, rank, date of promotion and of death, either one or all are very frequently not returned; and to find his "last payment" in the multitude of "returns" in the Quartermaster's Department, is quite impracticable, through the fact that officers are paid whilst living, upon their certificates of honor, by different paymasters, who are frequently unconnected with the command to which such officers belong.

Scarcely one case in a thousand, therefore, can be settled by reference only to the rolls on file. Hence the next best evidence, and that which is chiefly relied upon, is a final statement, commonly called a descriptive list, from the commanding officer of the company in which deceased was serving at the time of his death. The law is liberal in prescribing that the accounts of deceased officers and soldiers may be audited and paid upon "other official evidence of the amount due satisfactory to the Second Auditor," without the necessity of a pay-roll from the commanding officer; but it requires "official evidence," and the final statement is recognized as the most available form, to be satisfactory, by which the requisite evidence can be perpetuated.

FINAL STATEMENTS.

General Orders, No. 80, A. & I. G., October 30th, 1862, makes it the duty of commanding officers, surgeons, &c., to furnish certificates in the character of final statements:

I. Upon the death of a commissioned officer in the service of the Confederate States, his immediate commanding officer will forthwith make out a certificate of the fact, stating his rank, and the command to which he belonged; when, where, and from what cause he died; and if possible, when and by whom he was last paid.

Upon the death of a non-commissioned officer or private in said service, the officer commanding his company at the time of his death, will in like manner forthwith make out a descriptive list, in which he will set forth when, where, and by whom he was enlisted; when, where, and from what cause he died; when, and by whom he was last paid; whether there is any bounty or commutation for clothing due him; and whether there are any stoppages against him; for what cause, and of what amount.

These certificates and descriptive lists will be transmitted directly to the Second Auditor of the Treasury of the Confederate States.

II. Surgeons and Assistant Surgeons in charge of military hospitals, or of sick and wounded officers and soldiers in private hospitals and houses, upon the death of either an officer or a soldier, will forthwith make out and forward directly to the Second Auditor of the Treasury of the Confederate States, a certificate, stating, in the case of a commissioned officer, his rank, and the command to which he belonged: in the cases of non-commissioned officers and privates, the company and regiment to which they belonged; and in all cases, when, where, and from what cause they died. Should the deceased leave any effects or money, a statement, setting forth a list of the effects; the amount of the money, and in whose hands the same will remain until legally called for, will accompany said certificate.

And Par. II. General Orders No 1, January 4, 1864, requires that "surgeons or assistant surgeons in charge of hospitals will, upon the death of a soldier in hospital, furnish the Second Auditor of the Treasury a statement from their rolls, showing the last payment preceding his death, made to such soldier."

The form of a final statement is not material, but it should contain the following essential points as applicable to the particular soldier for whom it is designed:

1. The name of the deceased--in full, where it can be given.
2. His rank, company, No. of regiment and branch of the service to which he belonged.
3. Date, place, and period of enlistment or re-enlistment, or conscription, and by whom enlisted.
4. Date of death and where and from what cause.
5. To what time and by whom last paid.
6. Whether deceased received the bounty of fifty dollars.
7. Whether deceased is entitled to commutation for transportation in lieu of furlough--and if so, from where, to where and how many miles.

8. Date from which commutation for clothing is due, with amount of commutation and the value of clothing in kind received since that date: or the total amount of commutation for clothing and the value of clothing in kind received by deceased from the date of his enlistment.

9. For what time and why deceased may be entitled to commutation for rations, fuel, forage, quarters, &c.

10. Period from and to which he is entitled to pay for use and risk of horse.

11. Amount and character of money, and a list of other effects left by deceased and to whom they were turned over, or account of sales thereof by council of administration, including a list with the value of military clothing turned over to quartermaster.

12. Whether any stoppages should be made and on what account.

The final statement must be certified to be correct by the officer commanding the company, dated properly, and signed by himself and not by a clerk or other party. Art. 51, Comptroller's Decisions, requires that "when the signature of the officer in command, subscribed to any certificate, or other voucher, is not known at the Quartermaster General's Department, nor at the War Department, it should be verified by the affidavit of some disinterested person whose signature is known, or by the certificate of some Confederate States officer, whose signature is also known at some one of the departments." It is sufficient if the signature can be verified at the office of the Second Auditor.

Also by Par. I., General Orders No. 26, 1862, "It is made the duty of commanding officers of companies to sign with their own proper signatures all muster rolls of their companies, all final statements, certificates of disability, and descriptive lists. That power is not to be delegated to nor exercised by any other person.

Soldiers' discharges will be signed by commanding officers of regiments or commands to which their companies belong. Great confusion daily arises from the constant pursuit of a different course. Sick, disabled and discharged soldiers are very often unable to obtain their pay, the discrepancy of signatures rendering it impossible for this department to verify the same." In like manner claims of deceased soldiers are often

"suspended" because the signature of the company commander cannot be "verified;" and it is, therefore, an excellent precaution for the commander of the regiment or of the brigade to verify the signature. Where the company has no commissioned officer commanding, the commander of the battalion, regiment or post should render the final statement, or endorse it as correct after it has been made by the non-commissioned officer in command--though such non-commissioned officer is authorized to render the final statement as the officer commanding the company.

Certificates of entitlement to "extra duty" or detail pay, must be made by the officer or head of department having charge of the work, in substance according to form No. 3, Q. M. Department, Army Regulations.

Certificates in the character of final statements for deceased chaplains, will be made as required for officers by General Orders No. 80, 1862, by the immediate commanding officer in whose command the chaplain was on duty.

Each point, date and fact should be stated clearly and distinctly without the use of any doubtful expression. Imperfect final statements, where dates are either omitted or expressed doubtfully, or where any essential point is left out, as the enlistment, clothing account, last payment, death, &c., are generally worthless. The claims cannot be settled from them, but are "suspended for want of evidence." Where company books or rolls have been lost, or proper returns not made as from hospitals, &c., commanding officers are permitted to assume positiveness in rendering the final statement from reliable information satisfactory to themselves in a conscientious discharge of duty both to the government and the family of the deceased soldier: e. g.--where date of death can be reasonably approximated, though not certainly remembered or known, a day should be assumed and stated. All the laws and orders relative to the claims of deceased soldiers exhibit a liberal intention to facilitate their settlement, and that they shall not be delayed or rejected for trivial causes; and it is equally as obligatory upon the commanding officer to see that the family of the deceased is protected in its rights as that the government shall not be defrauded.

Calculations by the commanding officer of the amount due the deceased should not be made either for the separate items or for the whole. These are useless, and not allowed by the Auditor to be correct. Simply state the facts and dates in the order and under the heads named; the law shows what is due, and it is the business of the auditing clerk to make the calculations.

Final statements should be made separately for each soldier. One copy should be forwarded to the Second Auditor and one to the family or nearest relative of the deceased.

From the fact that allegations in the application by the claimant respecting the service, death, &c., and amount due the deceased soldier are not regarded as conclusive, and that evidence from other and "official" sources should be adduced on these points, and that the rolls and records at the War Department are so very imperfect, and that the final statement described is so generally relied upon to furnish the necessary evidence, the result obtains that it is quite useless to file a claim without enclosing the final statement within it, or without the assurance, at least, that it has been forwarded to the Auditor's Department.

FORM OF FINAL STATEMENT.

The following blank form of final statement, applicable to the majority of cases in any branch of the service, has been recently adopted by the Second Auditor:--

FINAL STATEMENT of [blank space] deceased, late [blank space] of company ([blank space]) [blank space] regiment [blank space] , born in [blank space] county, State of [blank space] , was enlisted (or conscribed) by [blank space] , at [blank space] , in the State of [blank space] , on the [blank space] day [blank space] , 186 , to serve for [blank space] , and was (re-enlisted or conscribed) on the [blank space] day of [blank space] 186 , and (died or was killed) at [blank space] , on the [blank space] day of [blank space] 186 . He was last paid by [blank space] , Quartermaster, to include the [blank space] day of [blank space] 186 , and is entitled to pay therefrom, to the [blank space] day of [blank space] 186 , at which time he (died, was killed or discharged.) He has [blank space] received the bounty of \$50. He is entitled to commutation for transportation in lieu of furlough from [blank space] to [blank space] , and back, which is [blank space] miles. He is entitled to commutation for clothing from the [blank space] day of [blank space] , 186 , (the time to which he was last paid) to the [blank space] . He is entitled to commutation for rations for [blank space] days at [blank space] per day. There is due him for use and risk of horse from [blank space] 186 to [blank space] 186 , at 40 cents per day. He is indebted to the Confederate States for stoppages on account of

[blank space] , to the amount of [blank space] [blank space] dollars. He left \$ [blank space] and other effects, which were turned over to [blank space] .

Given at [blank space] , this [blank space] day of [blank space] ,
186 .

I hereby certify that the above final statement is correct in every particular.
[blank space] ,

Commanding Company.

DUTY OF OFFICERS.

Officers in the army, and especially commanding officers, either of companies or of larger organizations, cannot be too sensibly impressed with the duty devolving upon them to protect the interests and contribute to the necessities of the families of deceased soldiers by a strict compliance with the orders that have reference to this subject. The Adjutant and Inspector General has, with great solicitude and promptness, issued and endeavoured to enforce these orders; but, unless officers in charge will comply with them through a serious regard for the performance of every duty, and with a benevolent desire to relieve the wants of those who have given sons and husbands to their country, these must continue to suffer as they now do through unreasonable delays, and, finally, be compelled to lose the pittance due to them from the government. Small as this may be in the estimation of the inconsiderate, it is, nevertheless, in innumerable instances, of material benefit to the bereaved poor who constitute the majority of claimants for the dues of deceased officers and soldiers. There are thousands of these claims here unsettled that never can be settled until officers in the army shall furnish the final statements required, and furnish them correctly prepared. Every consideration of duty and benevolence demands of officers to do this whilst the facts are fresh in memory and the requisite evidence can be preserved.

WHAT IS DUE TO THE DECEASED OFFICER OR SOLDIER.

The evidence necessary, and that it shall be of "official" character, to substantiate a claim, and the points enumerated as required in the final statement, with the reason for the rules adopted in auditing them, can be better understood by considering the various items of allowance generally due to the deceased soldier. Under the heads following I have collated these

with the laws, orders and rules of practice in auditing, relating thereto as carefully as possible.

* See General Orders No. 93 and 95, 1862.

NOTE.--Brigadier General commanding in chief a separate Army, actually in the field, \$100 per month additional .

Lieutenants serving with the company of Sappers and Miners, and officers of Artillery serving in Light Artillery or on Ordnance duty, receive Cavalry pay.

In addition to pay of above stated, (excepting Surgeon General,) \$9 per month is allowed for every five years' service in the Army of the United States and Confederate States.

Subalterns of the line detailed by the War Department as Assistant Quartermasters, or as Assistant Commissaries of Subsistence, receive in addition to pay in the line, \$20 per month, while engaged in the duties of those departments; but although the officer may be serving in both, he can draw this allowance for one department only.

A Commissary Sergeant is allowed to each regiment and battalion, who is to be paid \$20 per month.--Par. 1144 Army Reg.

Non-commissioned officers, musicians and privates, serving in light batteries, receive the same pay as those of cavalry.

Non-commissioned officers, privates,. musicians, and artificers of cavalry are allowed 40 cts. per day for use and risk of horse, which allowance is made from the date of enrollment to the date of discharge, and also for every twenty miles travel, from the place of discharge to the place of enrollment.--Acts Nos. 48 and 153, Marsh and May, 1861.

An infantry man detailed as a mounted courier, is allowed 40 cts. per day for use and risk of his horse.--General Orders No. 77, A. & I. G., 1863.

Officers are entitled to pay from the date of their appointment and from the date of promotion.--Circular from Q. M. General Feb. 19, 1862; and Army Regulations Par. 1064.

The general rule established by various decisions of the Comptrollers at Washington, and sustained by continued practice, was that officers pay commences from the date of their acceptance, as being the evidence of their liability to duty. But it was also properly decided that where it is otherwise shown at what time the officer's service commenced, his pay will commence from that date, because his performance of duty is an actual acceptance of the appointment. It was also decided, in other cases, that where an officer is promoted and the commission specifies that it is to take effect from an antecedent date, he is entitled to the pay of the superiour grade from such antecedent date, without regard to the exact nature of the duty performed by him in the intermediate time. (Lieut. Jenkins' case, September, 1836.)-- Comptroller's Decisions No. 28.

Conscripts will be paid from the date of their departure from home for the camp of instruction. Troops raised by the States under requisitions made on them by the Confederate States government will be paid from the date of their assembling at the rendezvous for service, being already enlisted, or from the date of the enlistment, if that takes place at the rendezvous.--Par. IV, General Orders A. & I. G., 1862, No. 50.

There is no law authorizing a lieutenant, while in command of a company, to claim the pay of a captain. To entitle an officer to the pay of a higher grade, he must be actually appointed to that grade, and not merely assigned to its command. Pay follows the commission, and not the duty performed.-- Comptroller's Decisions No. 57.

An Act to increase the Compensation of the Non-Commissioned Officers and Privates in the Army of the Confederate States.

The Congress of the Confederate States of America do enact, That from and after the passage of this Act, the pay of the non-commissioned officers, privates and musicians of the army of the Confederate States be and the same is hereby increased seven dollars per month for the period of one year from the passage of this Act. [Approved June 9th, 1864.]

An Act to graduate the pay of General Officers.

The Congress of the Confederate States of America do enact, That the pay of a General shall be five hundred dollars per month; that of a Lieutenant General, four hundred and fifty dollars per month; and that of a Major General three hundred and fifty dollars per month; that a General

commanding an army in the field shall receive, in addition to the said sum of five hundred dollars per month, one hundred dollars, and a Lieutenant General, a Major General and a Brigadier General shall, whilst serving in the field, each receive fifty dollars per month, in addition to the sum herein allowed, whilst so serving; and all laws allowing additional compensation for commanding a separate army in the field, be and they are hereby repealed, except as herein provided; and that this Act shall be in force for one year and no longer. [Approved June 10th, 1864.]

An Act to pay Officers, Non-Commissioned Officers and Privates not legally mustered into the service of the Confederate States, for services actually performed.

The Congress of the Confederate States of America do enact, That all officers, non-commissioned officers and privates, of any legally constituted military organization which may have been actually received into the service of the Confederate States by any General officer thereof, but were never legally mustered into service in consequence of the loss of the muster rolls of such military organization, shall be entitled to receive pay from the time they were so received: Provided, the fact of their having been so received into the service and the time they served is duly proved to the satisfaction of the Secretary of War, under rules to be prescribed by him. [Approved May 1st, 1863.]

Payments upon company rolls will be made, when practicable, at the end of every two months--as January and February, March and April, etc. In no instance must a company be paid to a date including a fractional part of a month, unless discharged.--General Orders, A. & I. G., No. 19, 1862.

EXTRA PAY AND PAY ON DETAILED SERVICE.

No officer or can be allowed extra pay for more than one service at the same time.--Comptroller's Decisions, No. 58.

An Act to provide Compensation for Officers who may heretofore have performed Staff Duty under Orders of their Superior Officers.

The Congress of the Confederate States of America do enact, That when any officer or private of any legally constituted military organization may have heretofore, by order of his proper superior officer, performed any staff duty

appropriate to such command, he shall be entitled to receive pay for the time he was so engaged in the discharge of such duties: provided, that there was not then present fit for duty, any officer duly appointed for the discharge of the same. [Approved February 11th, 1864.]

The term "compensation" has generally been regarded as equivalent to the word "pay" or "salary," and as not including "rations" and other "allowances."--Comp. Decisions, No. 68.

The United States acts of March 3d, 1839, and 3d March, 1842, forbid any person whose salary, pay or emolument, is fixed by law, to receive any extra allowance or compensation, in any form whatever, for the performance of any public service, unless the same be authorized by law.--Ib., No. 69.

"Extra duty men" are allowed 25 cents per day when employed as laborers or teamsters, and 40 cents per day as mechanics, for the performance of "constant labor of not less than ten days."--Army Reg. Par. 882.

The obvious construction of paragraph 882, of the Regulations is, that the lower rate of extra pay viz: twenty-five cents per day is intended for the lower grade of employees, "laborers and teamsters" and the higher rate of forty cents per day is intended for the higher grades of "mechanics" and other skilled persons, under which designation Druggists and Clerks, must come.--Comp.

Decisions, No. 25.

Enlisted men detailed from the line for extra service under the direction of an officer of the ordnance bureau, are allowed forty cents per day.--Army Reg., P. 1275.

Agreeably to Act of Congress, approved Oct. 9th, 1862, every man detailed as a shoemaker, will be entitled to receive, in addition to his extra duty pay, thirty-five cents for each pair of shoes made by him. --General Orders A. & I. G., No. 90, Par. IV.

ADJUTANT AND INSPECTOR GENERAL'S OFFICE, Richmond, June 4, 1863.

GENERAL ORDERS, No. 75.

I. The following Act of Congress concerning compensation to detailed men, and the instructions of the War Department in regard thereto, are published for the information and direction of all concerned:

"1. The Congress of the Confederate States of America do enact, That non-commissioned officers, musicians or privates, when employed on detached or detailed service by the departmental or other commander of a district, or under the direction of any of the military bureaux, instead of the compensation now allowed, may be allowed the sum of not more than three dollars per day, in lieu of rations and all other allowances, upon the recommendation of the officer immediately in charge of such men, with the approval of the commander or other chief of bureau, as the case may be, and the sanction of the Secretary of War.

"2. This act shall remain in force for one year from the first day of January, eighteen hundred and sixty-three." [Approved May 1st, 1863.]

II. 1. Detailed men in the service of the several military bureaux, other than the clerks described in Act No. 52 (clerks employed in public offices in the city of Richmond, by reason of physical disability,) will be allowed such sum per day in lieu of rations and all other allowances, not exceeding three dollars, as may be recommended by the officer in charge of such detailed men, and approved by the chief of bureau.

2. The maximum allowance of three dollars will be paid only to the class of detailed men serving at posts or stations without troops, or in counties and towns, or government work-shops.

3. The rate of allowance to men serving in the field as clerks or detailed men, at head quarters, or on duty in the quartermaster's, ordnance, engineer, commissary or medical, mining and nitro departments, will be established at such sums per diem as may be recommended by the officer in charge of such men, and approved by the commanding General. These rates will not exceed \$1.25 per diem, except in special cases of service in the departments above mentioned, when a greater rate may be authorized by the chiefs of bureaux, upon the approval of the commanding General.

4. The extra compensation allowed by the foregoing act will be paid to detailed men by the departments in which they are respectively employed,

except medical departments, upon such rolls as may be prescribed; except that payments by the quartermaster's department will be made upon rolls according to Form No. 3, Regulations of the Quartermaster's Department. Such payments will be in full of all payments and allowances heretofore paid and allowed to soldiers, except their monthly pay. Payments in the medical department will be made as now, by quartermasters.

5. Shoemakers detailed under the provisions of the Act of Oct. 9th, 1862, who may receive the per diem allowance, in lieu of rations and other allowances authorized by the act of May 1st, 1863, will also be entitled to the compensation of thirty-five cents per pair for shoes manufactured by them, authorized by the said Act of Oct. 9, 1862.

6. All payments to detailed men under the Act of May 1st, 1863, will be made from the first day of January, 1863, and will not be continued beyond the 31st of December, 1863; but no payment shall be made to those who have been detailed heretofore "without pay and allowance as soldiers." From and after 31st May payments to such men will be made under this act.

7. The approval of the chiefs of bureaux and the sanction of the Secretary of War, required by the above recited Act of Congress, will not be necessary in each particular case of detail; but each bureau may, with the approval of the Secretary of War, prescribe general regulations for the payment of the different classes of detailed men in their respective employments.

By order, S. COOPER, Adjutant and Inspector General.

The act of May 1st, 1863, allowing compensation not to exceed \$3 per day in lieu of rations and allowances, seems intended to apply to men employed by the commander of a department or district, or in some military bureau, on "the recommendation of the officer in charge of such men, and the approval of the commander, or chief of bureau, with the sanction of the Secretary of War." This employment of detailed men contemplated by the act, is generally considered to be that of clerks and skilled mechanics.--Comp. Decisions.

The pay and allowances of men detailed for work, (except government work) will cease during such detail, and in lieu thereof full wages will be paid them

by the persons or parties to whom they are ordered to report.--General Orders A. & I. G., No. 149, 1863.

An Act to provide for the Compensation of Non-Commissioned Officers, Soldiers, Sailors and Marines on detailed service.

SEC. 1. The Congress of the Confederate States of America do enact, That all persons detailed from the army, or after enrollment for military service, or from the navy or marine corps, for special duty or extra duty, shall be allowed to receive their regular pay, rations and allowances, as if they were performing service in the field.

SEC. 2. That all such detached or detailed men shall be allowed, in addition, not exceeding two dollars per day, and compensation for all extra work, or for any uncommon skill or industry displayed in the performance of duties to which they may be assigned, in proportion to the value of such extra labor or uncommon skill or industry, whether it be in performing an unusual amount of work within the usual hours of labor, or work performed beyond the usual hours, or extraordinary skill and superiour workmanship displayed in the execution of such duties; the value of said extra labor, or uncommon skill or industry, to be determined by the officer or superintendent under whose immediate direction said detached or detailed service may be performed, subject to the approval of the Secretary of War or Navy. The additional compensation provided in this section shall be the same for both the War and Navy Departments, under certain rules to be prescribed by the President.

SEC. 3. That all non-commissioned officers, musicians, privates, sailors or marines, detailed to government contractors, shall be so detailed without pay and allowances, but shall be compensated for their services by wages received from said contractors, under rules to be prescribed by the Secretary of War or of the Navy.

[Approved June 9, 1864.]

The rate of pay allowed to certain detailed men in the city of Richmond is regulated by special acts of Congress on that subject.

MODE OF CALCULATING PAY.

When a soldier or seaman serves a full month and the fraction of another month, he is to be paid for the full month (whether it be February or May,) as a month of 30 days, and for as many days as he has served in the other month, calculated at the same rate of 30 days to the month, according to the regular pay tables. For instance, if a man serves all February and to the 12th of March, he is to be paid for a month of 30 days in February and for 12 days in March, the day he enlists and the day he is discharged being always included, whether he leaves at eight in the morning or at eight in the evening. If he serves less than a month he is to be paid for every day he serves at the above calculation-rate of the pay tables, allowing 30 days to the month. For instance, if he serves from June 25th to July 5th, he is to be paid for six days in June and five in July, or if from the 25th of May to 5th June, his pay is for seven days in May and five in June, or if he serves altogether 10 days, the calculation is simply (at \$15 per month,) as 30 days are to \$15, so are 10 days to \$5.--Comptroller's Decision.

BOUNTY.

ACTS AND ORDERS.

Sec. I of Act of Congress, No. 306, Dec. 11th, 1861, grants bounty of fifty dollars "to all privates, musicians and non-commissioned officers in the Provisional Army who shall serve continuously for three years or for the war, to be paid at the following times, to wit:

To all now in the service for twelve months, to be paid at the time of volunteering or re-enlisting for the next two ensuing years subsequent to the expiration of their present term of service. To all now in the service for three years, or the war, to be paid at the expiration of their first year's service. To all who may hereafter volunteer or enlist for three years, or for the war, to be paid at the time of entry into service."--

See Gen'l Orders No. 1, A. & I. G., Jan. 1st , 1862.

By 3d Sec. of Act of January 28th, 1862, No. 356, bounty of fifty dollars is allowed to volunteer recruits for companies for three years or the war, under General Orders No. 6, A. & I. G., Feb.

12th, 1862. Act No. 413, Feb. 17th, 1862, fixes the date at which bounty is payable to be "as soon as the volunteer entitled thereto shall have been sworn into the Confederate service, and shall have been pronounced by any

Surgeon or Assistant Surgeon of the Confederate States, after inspection, as being fit and able to do military service.

Sec. 7 of Act of April 16th, 1862, "To further provide for the public defence," provides "That all soldiers now serving in the army or mustered in the military service of the Confederate States, or enrolled in said service under the authorities heretofore issued by the Secretary of War, and who are continued in the service by virtue of this Act, who have not received the bounty of fifty dollars allowed by existing laws, shall be entitled to receive said bounty."--General Orders No. 30, A. & I. G., April 28th, 1862, and No. 82, Nov. 3d, 1862.

By Act No. 32 of Oct. 11th, 1862, the Act of Dec. 11th, 1861, "providing for the granting of bounties and furloughs to privates and non-commissioned officers in the Provisional Army," is so amended "as to secure to all soldiers and non-commissioned officers who shall have entered the service of the Confederate States for three years or during the war, the bounty of fifty dollars as therein provided, although such soldier or non-commissioned officer may have been killed in battle, died, or been honorably discharged before the expiration of the first year's service of his term, to be paid as other arrearages."

General Orders No. 93, A. & I. G., Nov. 22d, 1862.

Sec. 3d of the "Act to organize forces to serve during the war," approved Feb. 17th, 1864, provides "That at the expiration of six months from the 1st day of April next, a bounty of one hundred dollars in a six per cent government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then be in the service, or in the event of his death previous to the period of such payment, then to the person or persons who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the bounty herein provided who shall, at any time during the period of six months next after the said first day of April, be absent from his command without leave."--General Orders No. 27, A. & I. G., March 2d, 1864.

From and after the 1st day of October next, final statements of deceased soldiers must show whether they are entitled to or have received the bounty bond under the Act of Feb. 17th, 1864.

"Where the rolls show that pay and clothing have been received by the soldier, and no mention is made of bounty on any rolls, (either bounty or pay,) nor any evidence can be found, from certificates or otherwise, that bounty has been paid, it may be taken for granted that it has not been paid, and may be allowed accordingly."

Comptroller's Decisions, No. 39.

Bounty being a bonus or reward for volunteering or enlisting, is vested in the soldier by the enlistment, or by Act of Congress conferring it after his enlistment, and the right to it cannot be affected by future promotion before the payment.

TO WHOM ALLOWED.

Under the decisions of the Comptroller of the Confederate States, in conformity with above Acts, bounty is allowed in cases of deceased soldiers--

1st. To all enlisted men who originally volunteered for three years or the war, either before or after the 16th of April, 1862. And this is held to include all enlisted men who have volunteered in accordance with orders from the War Department since the passage of any of the acts of conscription.

2d. To all twelve months' men who re-enlisted under the Act of Dec. 11th, 1861.

3d. To all enlisted men who were continued in service by Act of 16th April, 1862.

TO WHOM NOT ALLOWED.

1st. To commissioned officers enlisted as such.

2d. To men other than for three years or the war, who did not re-enlist under Act of December 11th, 1861, or who were not held in service by Act of April 16th, 1862. This, of course, excludes from bounty all twelve months' men who died previous to Dec.

11th, 1861, and those also who did not re-enlist and who died after Dec. 11th, 1861, and before April 16th, 1862.

3d. To conscripts. "Bounty has always been regarded as the bonus or reward for volunteering or enlisting into the military or naval service;" and "there is no law, and no just conclusion of reason, that seems to allow bounty to conscripts, already enrolled as such, whether they have selected, or not, one branch of the service, or one company in preference to another." "The 13th Sec. of the Conscript Act (April 16th, 1862) permits all persons (simply as a favor) to volunteer into companies then in the service, previously to their being made conscripts by that Act, and being as such enrolled. In such cases, if they shall so volunteer, they become, of course, entitled to bounty."--

Comptroller's Decisions, No. 35.

4th. To negro musicians.

COMMUTATION FOR TRANSPORTATION IN LIEU OF FURLOUGH.

The 2d Sec. of Act No. 306, of Dec. 11th, 1861, grants "furloughs, not exceeding sixty days, with transportation home and back, to all twelve months' men now in service, who shall, prior to the expiration of their present term of service, volunteer or enlist for the next two ensuing years, subsequent to the expiration of their present term of service, or for three years or the war," and provides "that the commutation value, in money, of the transportation herein-above granted, shall be paid to each private, musician or non-commissioned officer who may elect to receive it, at such time as the furlough itself would otherwise be granted."--General Orders No. 1, A. & I. G., Jan. 1st, 1862.

By the "Conscript Act" of April 16th, 1862, the same right was extended to all men who were retained in the service by the provisions of said Act.--See General Orders Nos. 30 and 82, A. & I. G., April 28th and Nov. 3d, 1862.

*** "The above Acts (Dec. 11th, 1861, and April 16th, 1862,) only refer to re-enlisted men, and seem to intend this furlough (or commutation) as a reward for re-enlisting or a compensation for conscription" of those retained in service by Act of April 16th, 1862.--Comptroller's Decisions, No. 53.

"The Act of Dec. 11th, 1861, entitles the soldier to transportation "home and back." This obviously confers the right of travel from the point at which he

received his certificate of being so entitled to his commutation, or from the place of his death, (payable to his heirs under Act of 15th Feb., 1862.)-- Comptroller's Decisions, No. 27.

The place where the soldier re-enlisted or was continued in service by operation of law, is held to be the place where he became entitled to the furlough or transportation therefor, in absence of evidence to the contrary. Therefore, if he dies at home, on sick furlough, the distance will be rated from the place of re-enlistment, &c.

The right to the commutation for transportation in lieu of furlough vested in enlisted men who were held in service by the Act of April 16th, 1862, at that date --so that death afterwards, before the re-organization of their commands, or promotion then, does not affect the right.

Par. IV. General Orders No. 31, A. & I. G., March 19, 1863, provides that "when non-commissioned officers, musicians or privates, entitled to furloughs under the Act of December 11, 1861, or that of April 16, 1862, have died or may hereafter die, before the receipt thereof, their personal representatives shall be allowed the commutation value of transportation from the point where such parties die to their homes and back."

By Par. V. of same orders it is declared that promotion to a commissioned office before receiving this commutation does not debar the soldier from right to receive it, and it is decided that his representatives can claim it if not paid in his life time. This is explained by General Orders No. 22, 1864, as "held to apply to non-commissioned officers and privates entitled to furlough under Act of Congress approved February 7th, 1863. Re-elected officers are not allowed transportation, or commutation in lieu thereof, under any of the acts providing furloughs, bounty and transportation to persons re-enlisted or mustered into the service."

In accordance with General Orders No. 20, A. & I. G., Feb. 19, 1863, the rate of commutation under this head is established "at two and a half cents per mile for the distance that the soldier would, if upon furlough, be compelled to travel to and from his home." By Regulations for the Quartermaster's Department, Par.

42, "mileage is computed by the shortest mail route, and the distance by the General Post Office book. When the distance cannot be so ascertained, it

shall be reckoned subject to the decision of the Quartermaster General." The "Table of Distances," embraced in this work, p. 4, is recognized as official; and by finding from it the distance between two points given nearest to the places from which and to which the soldier is entitled to transportation, and adding the minor distance to each extreme, the total distance can be accurately ascertained.

The Act of Congress approved February 7, 1863, extended in General Orders A. & I. G., No. 108, Aug. 4, 1863, providing "that non-commissioned officers and privates who have been mustered into service for the war, and to whom furloughs may be granted for not more than sixty days, shall be entitled to transportation home and back," &c., is held to grant transportation only in kind, upon actual furlough, to the living soldier. It provides for no commutation thereof, and no benefit therefor accrues to his representatives after his death.

Transportation allowed to furloughed sick and wounded officers or soldiers must also be in kind, and representatives are not entitled to commutation therefor if not received in kind.

COMMUTATION FOR CLOTHING.

Volunteers, accepted under the Act of March 6, 1861, No. 48, were "required to furnish their own clothes," and sec. 4 of same Act provides that "instead of clothing, every non-commissioned officer and private in any company shall be entitled, when called into actual service, to money in a sum equal to the cost of clothing of a non-commissioned officer or private in the regular army of the Confederate States of America." Act No. 52, of same date, applies to the regular army and provides for the issue to the troops of a yearly allowance of clothing, the quantity and kind to be established by regulations from the War Department.--(See Army Regulations, 1096.)

The Act of Congress of March 6, 1861, No. 48, was amended by Act of May 21, 1861, No. 153, so "that there shall be allowed to each volunteer, to be paid to him on the first muster and pay roll after being received and mustered into the service of the Confederate States, the sum of twenty-one dollars in lieu of clothing for six months, and thereafter the same allowance in money at every subsequent period of said service for six months, in lieu of clothing." This was subject to deductions for clothing received in kind, and stoppages on the muster rolls, &c. The Act of August 30, 1861, increased the amount of this allowance to twenty-five dollars.

By decision of the Secretary of War in a circular from the Q. M. General, Sept. 30, 1861, "volunteers who have received the twenty-one dollars commutation money for clothing under the Act of Congress, passed May 21st, 1861, are entitled to the additional \$4.00 allowed by Act of Aug. 30, 1861."

The Act of Oct. 8, 1862, repealing former acts on this subject, was extended by General Orders No. 100, A. & I. G., Dec. 8, 1862, as follows:

I. The following Act, and Regulations in reference thereto, are published for the information of all concerned:

An Act to repeal the law authorizing Commutation for Soldiers' Clothing and to require Clothing to be furnished by the Secretary of War in kind.

The Congress of the Confederate States of America do enact, That so much of the existing law as provides commutation for clothing to the soldiers in the service of the Confederacy, be, and the same is hereby repealed; and hereafter, the Secretary of War shall provide in kind to the soldiers respectively, the uniform clothing prescribed by the Regulations of the Army of the Confederate States. And should any balance of clothing be due to the soldier at the end of the year, the money value of such balance shall be paid to such soldier, according to the value of such clothing, fixed and announced by order of the War Department. [Approved October 8, 1862.]

II. In accordance with the above Act of Congress, no payment of commutation for clothing will be made for a period extending beyond October 8th, 1862. When payment of said allowance has been made prior to the promulgation of this Order, for a term which will not expire until after the date of this Act, issues of clothing in kind will be made, to commence at the end of such period. Where it has not been so paid, clothing will be furnished from the 8th October, 1862.

III. A soldier is allowed the uniform clothing stated in the following table, or articles thereof of equal value. When a balance is due him at the end of the year, he will be allowed the money value thereof, as herein set forth; to be paid him upon the muster and pay roll of his company. When he shall have drawn clothing in excess of the amount allowed, it will be charged against him upon the muster and pay roll of his company. If discharged before the expiration of the year, and he shall not have been furnished with clothing in

kind, or paid commutation thereof, for the period of service rendered since the 8th October, 1862, he will be entitled to receive the money value of the clothing allowed, in proportion to such period of service.

General Orders, A. & I. G., No. 146, Nov. 9, 1863, regulates the value of clothing as follows:--

"I. The subjoined statement of the cost of clothing for the army is published for the information and guidance of all concerned:

Statement of the cost of Clothing for the Army of the Confederate States, for the year commencing January 1st, 1864.

Cap complete,	\$2 00	Cover,	38	Jacket,	14 00
Trowsers,	12 00	Shirt,	3 00	Drawers,	3 00
Shoes, pairs,	10 00	Socks, pairs,	1 00	Leather stock,	25
Great coat,	25 00	Stable frock (for mounted men),	2 00	Fatigue overall (for eng'rs and ord.),	3 00
Blanket,	10 00				

II. From the time this takes effect, and until further orders, soldiers will be charged and credited on account of clothing to which they are entitled, as provided in General Orders No. 100, last series, at these rates, and not at invoice prices."

Par. III, General Orders No. 13, A. & I. G., February 3, 1864, directs that "Hereafter the articles of clothing issued during the year will be stated opposite the name of each soldier upon the muster-roll of his company, at the annual settlement directed in General Orders No. 100, Dec. 8, 1862.

The practice in allowing claims for commutation for clothing due to deceased soldiers under the foregoing laws, orders, &c., is, as general rules, as follows:

1st. Where the soldier enlisted for a period of twelve months or more, and died previous to 8th Oct'br, 1862, he is allowed twenty-five dollars for every period, and for any fractional period, of six months of his service for which he did not receive clothing or commutation therefor. In this case a fraction of six months is not counted pro rata, but the twenty-five dollars is to be considered as vested in advance; and if the soldier lived only a single day into the last six months, he is allowed for the whole period. (e. g.) If the

soldier is entitled to commutation for clothing from January 1st to July 10th, 1862, being for one period of six months, and for ten days of another such period, he is allowed fifty dollars.

2d. Where the soldier, previous to 8th October, 1862, was paid commutation for clothing to a period beyond the date of his death; no pro rata deduction therefor is made from his account. He is entitled to the whole though he lived but one day within the six months for which he was paid.

3d. Where the soldier was paid commutation for clothing previous to 8th October, 1862, for a period of six months, extending beyond that date, and dies within this period, no deduction is made on this account, and he is not entitled to any thing under the clothing law.

4th. Where the soldier has died since the 8th of October, 1862, and commutation for clothing is due for any time previous to that date, his account is made up, pro rata, for that time, at the rate of \$4.16 $\frac{2}{3}$ per month, and for the time after that date at the rate prescribed in regulations--provided, the amount so stated is not less than twenty-five dollars for the time from the beginning of the last six month's period before the 8th of October, 1862, to the date of his death, though it may be more: (e. g.) If A. dies November

8th, 1862, and his last six months period began Sept'r 8th, 1862, he receives twenty-five dollars. But if he dies January 8th, 1863, he receives--

From Sept. 8th to Oct. 8th, 1862, pro rata, \$ 4.16

$\frac{2}{3}$ From Oct. 8th to Jan. 8th, 1863, 90 days at 37 cts. per day, \$33.30

\$37.46 $\frac{2}{3}$

From accounts thus made up the amount of the value of clothing in kind received since 8th October, 1862, is deducted, as in all other cases.

The rate per day, according to the value of clothing fixed by General Orders No. 100, series 1863, is, for 1st year 37 cents; for

2d year 21 cents; for 3d year 23 cents. And where the soldier died after 8th October, 1862, and before the 1st January, 1864, his account is settled

according to these rates for the number of days he lived. Since the 1st of January, 1864, the rate is according to the value prescribed in General

Orders No, 146, (1863.) The valuation herein, however, is construed to apply to 1st, 2d and 3d years of actual service under this and previous orders, and

to relate to the clothing year, according to valuation, in which the soldier may be on the 1st January, 1864. For example: If the 1st year began: October 8th, 1862, the rate for that year was, of course, 37 cents per day. Then from the 8th October to 30th December, 1863, as for 2d year under former valuation, the rate would be 21 cts. per day. Then from 1st January to 7th October, 1864, the rate would continue as for the 2d year, but would be at the increased valuation for this year, under Gen'l Orders No. 146--i. e., 27 cts. per day. Under this new table of valuation, therefore, the rate per day is 45 cts. for the 1st year; 27 cts. per day for the 2d year, and 30 cts. per day for the 3d year.

If the soldier was in service on the 8th October, 1862, his first year, under the clothing law, begins either then or at the date thereafter to which he was paid commutation for clothing under previous laws. The 1st clothing year of soldiers enlisted since October 8th, 1862, begins at the date of enlistment.

5th. Where the enlistment, previous to 8th October, 1862, was for a period less than twelve months, the allowance of commutation for clothing under the laws prior to that date is governed by the rule established in the following case:

"In the case of Daniel B. Richey, deceased, private of Co. B., 7th Alabama Volunteers, it was shown that the deceased was recruited for eight months. A question arose as to whether deceased was entitled to commutation for clothing for twelve months. He was clearly entitled to six months clothing. By a ruling of the Quartermaster General, volunteers for a less period than six months, were entitled to clothing at the rate of twenty-five dollars for six months. This would be \$4:16 $\frac{2}{3}$ cents per month.

"It is decided by the Comptroller that where it is shown that a soldier has enlisted for more than six months, and less than one year, he be allowed clothing, or commutation therefor, for the period over six months, at the rate of \$4:16 $\frac{2}{3}$ per month."--Comptroller's Decisions.

"1st. When the soldier died after the passage of the Act of 8th October, 1862, (which prohibits the future commutation of clothing, but allows 'any balance of clothing due at the end of the year, to be paid for,) such soldier, if he had not received either his clothing or its commutation, was entitled to the value of such clothing to the time of his death, including the value of

clothing allowed by that act, pro rata, in proportion to the length of time he survived the said 8th of October, 1862. That act allows the soldier clothing in kind and as he died without receiving it, his claim is clearly good for its value.

2d. If the soldier died before the 8th October, 1862, his claim is, of course, only good for his commutation under previous laws.

3d. If the soldier died after the 8th October, and after receiving his last six months clothing, (and his previous clothing,) or its commutation under previous laws, he must be regarded as settled with, according to the contract under which he enlisted, and could not be entitled to the benefit of the Act of 8th October, 1862, which only provides for the payment of any balance of clothing due at the end of the year. If the soldier was paid his commutation at the commencement of his last six months, (as has been the usual practice,) there could, of course, be no balance due him which he could claim under the provisions of this law.

4th. Paragraph 1033, of the Army Regulations, allows a greater amount of clothing for the first year, than the two subsequent years. The obvious intention was to require the overcoat, extra coat, etc., to last through the three years service. The issue of clothing in kind, not being specifically directed until October 8th, 1862, that date must be taken as the commencement of the first year of such issue (or its commutation,) if commutation had been previously paid up to that time.-- If it had been previously paid up to a period beyond the 8th of October, the first year (under that act,) would begin at the end of such period." --Comptroller's Decisions, No. 29.

"There seems to be no reason why the militia, when brought into the Confederate service, should not be entitled to clothing or its commutation. The act of March 6th, 1861, placed the militia, when called into service, on the same footing, as to pay and allowances, as other soldiers. The act of August 30th, 1861, allows 'clothing for the entire forces of the Confederate States.' I therefore think the militia are entitled to the value of clothing pro rata, in proportion to the time for which they are brought into service, or have actually served, equally with other soldiers, under the laws existing at the time of their being brought into service; and during their actual service."-- Comptroller's Decisions, No. 48.

"Where neither the Captain's certificate nor the Rolls say anything as to clothing, and the clothing is clearly and obviously due, it should be allowed."--Comptroller's Decisions.

In accordance with the spirit of General Orders No. 13, February 3d, 1864, and of the laws to facilitate the settlement of the claims of deceased soldiers, when company records have been lost, or companies have been deprived of their commanding officer by the accidents of service, the commanding officer who certifies to the final statement, can make up the clothing account of the deceased soldier from memory or from satisfactory information from his comrades--but must certify the same positively.

Where the final statement shows the fact and date of "last payment," and no mention is made therein, or on the rolls, of commutation for clothing, or value of clothing received, the following rules of settlement prevail:

1. If deceased enlisted and died previous to October 8th, 1862, within the first six months of his service, and it is shown that a payment of regular wages was made to him, it will be presumed that he received the commutation for clothing of twenty-five dollars, due for that six months. So, also, if he served longer than six months, and the payment was made in the last period of six months within which he died, it will be presumed that he was fully paid commutation for clothing for every six months' period of his service. But the commutation for clothing will only be presumed to have been paid for the six months' period in which the "last payment" is shown to have been made, together with the preceding periods of such service; so that if deceased lived longer than the last period of six months within which such payment was made, commutation for clothing will be allowed for each period of six months subsequent to the one in which the last payment appears to have been made; a fractional period being considered as a whole, and the full amount of twenty-five dollars being allowed therefor.

2. If deceased died after the 8th of October, 1862, having enlisted previous to that date, and the "last payment" was made within a six months' period expiring previous to that date, or was made before that date within a six months' period expiring after that date, commutation for clothing will be presumed to have been paid for that and any preceding six months' periods, and commutation will be allowed for the remaining time, according to the principles heretofore explained under the head of "Commutation for Clothing."

3. If deceased enlisted previous to 8th October, 1862, and died after that date, and "last payment" was made after that date, it is to be considered whether deceased could have been paid commutation for clothing for a period of six months, as in advance, upon a pay day prescribed by the regulations, before the 8th October, 1862; or, if he had been in service longer than six months previous to that date, whether the period of six months, which expired last before the 8th October, 1862, ended at a time when he could have been paid on the first regular pay day thereafter, as in advance, for another such period, at the rate of twenty-five dollars. If so, in either case, it will be presumed that he was so paid, and any balance of commutation will be made to begin, if the soldier should live so long, after the expiration of the last six months' period, ending subsequent to the 8th October, 1862, for which he could have been paid his commutation for clothing, as in advance, before the law of October 8th went into operation. But if the period of six months, which commenced before the 8th October, 1862, did not begin, or that which expired last before this date, did not end, so that the soldier could have been thus paid, as in advance, it is presumed in either case that he has only been settled with to the 8th Oct., 1862, and commutation for clothing will be allowed from that date.

4. If deceased died after the 8th October, 1862, having enlisted at or subsequent to that date, though the fact and date of "last payment" is shown, it will be presumed that he did not receive clothing or commutation therefor, and the commutation will be allowed from the date of enlistment, subject to any stoppages which may appear upon the rolls.

It is to be observed that the foregoing rules have been devised in the audit of the claims through a spirit of accommodation to prevent their suspension for want of evidence; but the confusion and delay that must unavoidably occur in the majority of cases from the omission or misstatement of the clothing account by the commanding officer, should impress upon each the utmost carefulness to show clearly, in every instance, in the final statement, the date from which commutation for clothing is due, when this is possible, or the total amount received by the soldier of commutation for clothing with the total value of clothing in kind received.

COMMUTATION FOR SUBSISTENCE.

The subjoined letter from the department of the Commissary General, is an authoritative exposition of this subject:

CONFEDERATE STATES OF AMERICA, Subsistence Department, Richmond, July 2d, 1864.

COL. W. H. FOWLER, Register of Alabama Troops, Richmond, Va.

Colonel:--Non-commissioned officers and privates, on detached duty of any kind, or placed temporarily in a private hospital, until January 1st, 1864, had their rations commuted at 75 cts. per diem.

When stationed in a city, with no opportunity of messing, at 60 cts. per diem.

When the non-commissioned and regimental staff had no opportunity of messing, or when they and other soldiers were stationed where the ration could not be issued in kind, it was commuted at the cost of the ration at the post, until January 1st, 1864. When more than the cost was claimed, the account was submitted to the Commissary General.

Ordnance sergeants had their rations commuted at 30 cts. per diem.

Until September 13th, 1862, non-commissioned officers and privates, on furlough, had their rations commuted at 25 cts. per diem. Thence till January 1st, 1864, at 33 cts.

Until January 1st, 1864, chaplains' rations were commuted at 25 cts. per diem, while with their commands, and at 60 cts. while detached or on furlough.

Commutation of rations of all enlisted men, entitled thereto by the regulations of the War Department, and of chaplains, after the 1st of January, 1864, is fixed at \$1 per diem, except in the cases hereinafter mentioned.

Enlisted men, detailed for duty on account of physical disability, in the city of Richmond, were allowed from September 30th, 1862, \$1.20 per diem commutation of rations, till the 17th of June, 1864.

Enlisted men who have been or who may become permanently disabled, and who hold a certificate of a Medical Examining Board to that effect, and who have not been discharged the service, may have their rations commuted at

\$1.25 per diem, whether they are in a hospital, private quarters, or on furlough, to take effect from November 21st, 1863, and continue until further orders.

Retired soldiers will have their rations commuted at \$1.25 per diem.

Commutation of rations at \$1 per diem will be allowed paroled, unexchanged prisoners on furlough, to take effect from January 1st, 1864, and continue until further orders.

Commutation of rations, at 75 cts. per diem, is allowed to every discharged soldier, from the place of his discharge till he reaches the place of his residence, allowing twenty miles for each day's travel-- the amount to be paid by the Quartermaster who makes the final settlement with the soldier. This rate to be paid till the 1st of January, 1864, and after that date at one dollar (\$1) per diem, until further orders.

All commutation accounts, except for soldiers on furlough, must state the length of time, date and amount, for what purpose commutation is claimed, and that it was impracticable to take rations in kind, to be certified to by the commissioned officer under whose orders the soldier was at the time the rations became due.

Furloughed soldiers, except the sick and wounded, cannot receive payment for commutation of rations until they rejoin their commands. To collect claims of this kind, the soldier must present his furlough to the Commissary, who will endorse it for the length of time that commutation has been paid.

By direction of the Commissary General.

Very respectfully, your obedient servant, S. B. BREWER, Maj. and C. S.

Whatever may be due and unpaid at the time of death in any of the above or other instances where commutation for rations is allowed, is included in auditing the claim for the "pay, bounty and other allowances" of the deceased officer or soldier, and goes to his representatives as such. And the evidence thereof may be furnished either in the final statement from the commanding officer, or by certificate from an A. C. S., having official knowledge of the facts. Such evidence must show on what account and for

what number of days the commutation for rations is due, and that it has not been paid.

"A commutation for rations, at the rate of twenty-five cents per ration, shall be allowed to each recruit from the date of his enlistment, until he is supplied regularly with subsistence by an officer of the Commissary Department."--General Orders Nos. 2 and 6, A. & I. G., 1862.

"Sergeants and privates, when ordered on the recruiting service, are entitled to seventy-five cents a day from the time of leaving their companies, as commutation for their quarters and subsistence." General Orders No. 22, 1862, Par. 8.

"Recruits will be allowed seventy-five cents a day each as commutation for quarters and subsistence from the date of enlistment to the day of joining their companies, or until subsistence is furnished in kind. This allowance will be paid from the contingent fund in the hands of the recruiting officers."--Ib, Par. 9.

Commissioned officers are not entitled to commutation for rations (except in hospitals for the use thereof) in any instance; and where commutation for transportation in lieu of furlough, is allowed to the deceased soldier, commutation for subsistence with it is not given.

ARMS AND EQUIPMENTS.

"I. Pursuant to section 8 of an "Act to provide for the public defence," approved April 16th, 1862, men who are mustered into service, bringing with them their own arms, are entitled to one dollar per month for the use of the same, from the date of mustering into service. Should they prefer to receive the full value of the arms, the same will be fixed by the mustering officer at any muster, according to the value of arms fixed by General Orders No. 78. In either case the fact will be noted on the muster roll by the mustering officer, with a statement of the value of the arm, or of the amount due per month, as compensation for the use thereof.

The sums so due for arms, or use of arms, will be paid by the brigade, division, or other ordnance officer, and such payment noted on the muster roll.

"Payment for the use of arms will not be made oftener than once in six months.

"II. In like manner, cavalry equipments brought into service will be valued by the mustering officer, and the value entered upon the muster roll, and paid for at the following rates:

For a good serviceable saddle, from \$15 to \$20.

For a good saddle blanket, from \$ 3 to \$ 4.

For a good bridle, from \$ 3 to \$ 5.

For a good halter, from \$ 2 to \$ 3.

"And minor articles, at the discretion of the mustering officer."--
General Orders No. 9, A. & I. G., 1863.

If the payments required above have not been made previous to the death of the soldier, his representatives are entitled thereto, and where the final statement shows the necessary evidence thereof the allowance is made in the same manner as for pay, bounty, &c.

Administrators can claim for such arms and equipments, though the custom prevails to prefer the claims of wife, child, father or mother, and the value of these items when due, is always allowed in the certificates issued to them.

There is no rule by which the value of arms and equipments of officers lost in battle, other than the above, can be recovered.

COMMUTATION FOR FORAGE, FUEL AND QUARTERS.

Such allowances, when due to and unpaid at the death of an officer entitled thereto, may be made upon evidence satisfactory to the Auditor; but the instances are so very rare, that each case must be determined upon its particular merit. As such payments are made upon the officer's own certificate whilst living, which it may be impossible to produce after his death, the certificate of a Quartermaster or Commanding Officer will be entitled to weight as evidence.

"When public quarters cannot be furnished to officers at stations without troops, or to enlisted men at general or department headquarters, quarters will be commuted at a rate fixed by the Secretary of War, and fuel at the market price delivered. When fuel and quarters are commuted to an officer by reason of his employment on a civil work, the commutation shall be

charged to an appropriation for the work. No commutation of rooms or fuel is allowed for offices or messes."--Army Reg., Par. 972.

"An officer is not deprived of his quarters and fuel at his station by temporary absence on duty."--Ibid, Par. 973.

"Officers and troops in the field are not entitled to commutation for quarters or fuel."--Ibid, Par. 974.

The certificate of an officer claiming forage, or its commutation, should state that the horse was actually kept in service and mustered.

"The Army Regulations, allowing commutation for fuel and quarters, restrict it to the time when the officer is actually at his post, or when temporarily absent on duty, and do not treat it as an emolument. Officers on leave of absence, or awaiting orders, are not entitled to fuel and quarters. An officer who receives his quarters in kind, should receive his fuel also in kind."--Ibid, No.

94.--See, also, Gen'l Orders, A. & I. G., No. 22, 1862, and Nos. 151 & 155, 1863.

HORSES.

The 7th Section of Act of Congress, No. 48, March 6th, 1861, provides that "For horses killed in action, volunteers shall be allowed compensation according to their appraised value at the date of muster into service."

HORSES KILLED IN ACTION.

It appears to be a sufficient compliance with the spirit and intent of the 7th section of Act No. 48, that two or more officers should certify that they knew the horse at the time of his entering the service, and that they then estimated his value at some certain sum.

This may be regarded as constituting, in this time of war, a virtual, though not a formal appraisal, which the law does not in fact require, but merely speaks of an "appraised value," without prescribing how such appraisal is to be made. No such provision was made by any United States act upon this subject, which acts, on the contrary, require only "satisfactory proof" of the value. The evident object of the law is simply to ascertain the value of the horse at the time of his entering into service. And if any two officers had at that time, at the request of the owner, formed an

estimate of his value, the mere time of formally reducing such estimate to writing, is of no consequence.--

Digest Comptroller's Decisions.

HORSES LOST IN THE SERVICE.

The Confederate States Act of March 6th, 1861, allowing compensation for "horses killed in action," does not repeal the United States act of March 3d, 1849, except in so far as it conflicts with the Confederate States Act in reference to "horses killed in action." The United States law is therefore still in force. The 1st section of that act allows compensation to the extent of \$200, for horses so wounded as to die, or when so wounded, are abandoned by order of an officer, or when they have died for want of forage, or when the rider is dismounted and separated from his horse and ordered to serve on foot, and his horse is lost in consequence, or when the horse is lost from being turned loose to graze by order of the commanding officer, or is lost for want of transportation, or the dangers of the sea. The 2d section allows compensation for the value at the time of entering the service of "any horse, mule, wagon, etc., whilst in the military service, either by impressment or contract," where such property is lost "by death or abandonment, or for want of forage, or by unavoidable accident."

The 4th section extends the benefit of this act to any person who is the owner of such horse, or his equipments, as well as to cases where such horse and equipments have been "lost, captured, destroyed, or abandoned in the manner above mentioned,"--upon the owner making satisfactory proof, as in other cases.--Ibid.

"In cases of horses killed in action, where the amount claimed exceeds two hundred dollars, claimants should furnish the original certificate of appraisement, or a certified copy thereof. When a claim is supported by the certificate of an officer, stating that the value of the horse, as assessed at the time of muster into service, was entered on the roll, the roll should be consulted to see that the correct value is given. The signature of the officer signing such certificate, (in the absence of the appraisement,) should be verified, as in the cases of deceased soldiers."--

Comptroller's Decisions.

Claims arising under the foregoing decisions, cannot be included in the applications by claimants under the laws of February 15th, and October 3d, 1863, and will not be allowed to wife, child, father and mother, as such; but the legal representatives of deceased must institute the claim, as administrator, &c.

The loss of the horse must be shown by the certificate of the officer authorized to render the final statement, to be in the manner indicated in the above decisions--such certificate must show the fact, date, place and manner of loss; and the name and description of the owner sufficiently for identification; and whether the horse was appraised at its muster into the service, and if so, at what price. If possible, a certified copy of the original appraisement must accompany the claim. When the horse was not so appraised, an additional certificate must accompany the claim, signed by two commissioned officers, showing that they knew the horse at the date of its muster into the service, and that they then estimated its value, at that time, to be so much.

The rules prescribed apply to all mounted commissioned officers, couriers, &c., as well as to non-commissioned officers and privates of cavalry.
DISCHARGED SOLDIERS, &C.

Claims for pay, &c., due to officers and soldiers resigned, retired, or discharged, and who have died before payment, are prepared and audited as for claims of deceased officers and soldiers in the foregoing cases, and the same rules of settlement, with same parties claimant, prevail therein.

"Regimental and company commanders will cause to be made out and will sign the 'Soldier's Discharge,' and 'Final Statement,' as in all other cases of discharge."--General Orders, A. & I. G., No. 38, 1862, Par. VI.

When a soldier is discharged from the service from a Hospital, in accordance with the orders authorizing such discharges, it is the duty of the Surgeon in charge to make out the final statement, and where "his 'descriptive list' and 'final statement' cannot be procured, he will be mustered by the Surgeon in charge, on the hospital rolls, for payment, upon his affidavit, taken before one or more witnesses, that he has not received pay for the period for which he claims it to be due, and that he is not indebted to the Confederate States beyond the amount stated by him."--

General Orders, A. & I. G., No. 51 and No. 69, 1862.

By the "Act to provide an Invalid Corps," approved February 17, 1864, "the rank, pay and emoluments of such officers, and the pay and emoluments of such non-commissioned officers, musicians, privates and seamen" as shall be retired according to the provisions of said Act, "shall continue to the end of the war, or so long as they shall continue so retired or discharged."

The officer or soldier honorably retired or discharged, is entitled to transportation from place of discharge to the place of his enlistment or his place of residence, or "travel pay" in lieu thereof.

The allowance of travel pay to officers is at the rate of 10 cents per mile, or the actual cost of transportation, and the distance in either case is to be estimated by the shortest mail route; if there is no mail route, by the shortest practicable route.

Under the United States act, of May 13th, 1846, volunteers are entitled to one day's pay and subsistence for every twenty miles travel to the place of rendezvous from their place of residence, and mounted men are, in addition, entitled to forty cents per day for the use and risk of their horses, and the legal rate of forage.

Under the United States act, of January 11th, 1812, sec. 22, and act of January 29th, 1813, sec. 15, soldiers honorably discharged, are allowed one day's pay and rations for every twenty miles travel from the place of discharge to their place of residence.

Confederate States act No. 153, May 21st, 1861, allows to mounted volunteers forty cents per day for the use and risk of their horses, for every twenty miles travel from the place of discharge to the place of enrollment. Those rates may therefore be regarded as established by law, for enrolled or enlisted men to the place of rendezvous, and for discharged men to their place of residence or enrollment.--

Comptroller's Decisions, No. 19.

STOPPAGES.

"Authorized stoppages to re-imburse the Confederate States, as for loss or damage to arms, equipments, or other public property; for extra issues of clothing; for the expense of apprehending deserters, or to re-imburse individuals, (as the Quartermaster, Laundress, &c.,) forfeitures for desertion, and fines by sentence of court-martial, will be entered on the roll, and paid in the order stated.--

Army Reg. Par. 1074.

And in auditing the claims of the deceased soldier, such authorized stoppages entered on the muster roll, descriptive list, final statement or certificate of discharge, are deducted and retained.

See, also, Army Regulations, Paragraphs 25, 153, 154, 155, 1068, 1069, 1072, 1073, and 1299 to 1302 inclusive.--Also, Paragraph II, General Orders No. 78, 1862, relative to the value of arms, &c., with Army Regulations, Paragraphs 1363 & 1364, and General Orders No. 108, of 1863, and Nos. 6 & 13, 1864.

EFFECTS OF DECEASED OFFICERS AND SOLDIERS.

"143. Inventories of the effects of deceased officers required by the 94th Article of War, will be transmitted to the Adjutant and Inspector General."

"144. If a legal administrator or family connection be present, and take charge of the effects, it will be so stated to the Adjutant and Inspector General."--Army Regulations, Art. 16.

"145. Inventories of the effects of deceased non-commissioned officers and soldiers, required by the 95th article of war, will be forwarded to the Adjutant and Inspector General, by the commander of the company to which the deceased belonged, and a duplicate of the same to the Colonel of the regiment. Final statements of pay, clothing, &c., will be sent with the inventories.

When a soldier dies at a post or station absent from his company, it will be the duty of his immediate commander to furnish the required inventory, and at the same time, to forward to the commanding officer of the company to which the soldier belonged, a report of his death, specifying the date, place, and cause; to what time he was last paid, and the money or other effects in his possession at the time of his decease; which report will be noted on the

next muster-roll of the company to which the man belonged. Each inventory will be endorsed, 'Inventory of the effects of [blank space] , late of company ([blank space]) [blank space] regiment of [blank space] , who died at [blank space] , the [blank space] day of [blank space] , 186 [blank space].' If a legal representative receive the effects, it will be stated in the report. If a soldier leave no effects, the fact will be reported."

"146. Should the effects of a deceased non-commissioned officer or soldier not be administered upon within a short period after his decease, they shall be disposed of by a Council of Administration, under the authority of the commanding officer of the post, and the proceeds deposited with the Quartermaster, to the credit of the Confederate States, until they shall be claimed by the legal representatives of the deceased."

"147. In all such cases of sales by the Council of Administration, a statement in detail, or account of the proceeds, duly certified by the Council and commanding officer, accompanied by the Quartermaster's receipt for the proceeds, will be forwarded by the commanding officer to the Adjutant and Inspector General. The statement will be endorsed, 'Report of the proceeds of the effects of [blank space] , late of company ([blank space]) [blank space] regiment of [blank space] , who died at [blank space] , the [blank space] day of [blank space] , 186 [blank space] , ' "--Army Regulations, Art. 17.

Paragraph 1179, Article 43, Army Regulations, prescribes that when a soldier "dies in hospital, the surgeon shall take charge of his effects, and make the reports required in the general regulations concerning soldiers who die absent from their companies."

When any commissioned officer shall die or be killed in the service of the Confederate States, the major of the regiment, or the officer doing the major's duty in his absence, or in any post or garrison, the second officer in command, or the assistant military agent, shall immediately secure all his effects or equipage, then in camp or quarters, and shall make an inventory thereof, and forthwith transmit the same to the office of the Department of War, to the end that his executors or administrators may receive the same.--

94th Article of War.

When any non-commissioned officer or soldier shall die, or be killed in the service of the Confederate States, the then commanding officer of the troop or company shall, in the presence of two other commissioned officers, take an account of what effects he died possessed of, above his arms and accoutrements, and transmit the same to the office of the Department of War, which said effects are to be accounted for, and paid to the representatives of such deceased non-commissioned officer or soldier. And in case any of the officers, so authorized to take care of the effects of such deceased non-commissioned officers and soldiers, should, before they have accounted to their representatives for the same, have occasion to leave the regiment or post, by preferment or otherwise, they shall, before they be permitted to quit the same, deposit in the hands of the commanding officer, or of the assistant military agent, all the effects of such deceased non-commissioned officers and soldiers, in order that the same may be secured for, and paid to their respective representatives.--

95th Article of War.

By Paragraph II, General Orders No. 80, A. & I. G., Oct. 30, 1862, Surgeons and Assistant Surgeons are required to make "a statement setting forth a list of the effects left by deceased," "the amount of the money, and in whose hands the same will remain until legally called for," to accompany the certificate they are ordered therein to forward upon the death of officers or soldiers who may die in military hospitals, or in private hospitals or houses under their charge.

General Orders No. 49, A. & I. G., April 23d, 1863, directs that "Upon the death of any soldier, the surgeon in charge of the hospital at which it occurs, will cause an inventory to be made of all his military clothing, and will make a fair appraisalment of each article thereof.-- It will then be turned over to the nearest quartermaster for re-issue. The original appraisalment shall be forwarded to the Second Auditor to secure its value to the personal representatives of the deceased soldier, and a copy thereof be furnished to the receiving quartermaster, who will issue the clothing at the appraised prices, and not at those set forth in General Orders No. 100, last series." This is amended by General Orders No. 93, June 30th, 1863, to require that this "appraisalment of deceased soldiers' clothing shall be made after it has been washed and put in condition by the quartermaster, and will approximate to the Government prices or rates at which it was originally issued."

Paragraph III, General Orders No. 67, A. & I. G., May 25th, 1863, requires that "Surgeons will turn over money or other effects of deceased soldiers (except clothing, which will be disposed of as directed by General Orders No. 49, 1863) to the quartermaster of the regiment to which the soldier belonged, if he died in the field, or to the quartermaster of the post, if he died in hospital, taking therefor receipts and duplicates--one of which will be forwarded by him to the commanding officer of the company of which the soldier was a member, to be sent by him to the family of the deceased, and the other to the Second Auditor of the Treasury.

Quartermasters will take up, upon their quarterly returns, money thus paid, specifying the amount left by each deceased soldier, his name, company and regiment."

By Paragraph I, General Orders No. 1, January 1st, 1864, "If, immediately after the death of an officer, there be no family connection or legal representative present, to whom the officer, charged by the 94th Article of War with securing his effects, may deliver them, he will turn them over, under the provisions of paragraph III, General Orders, No. 67 (1863) to the quartermaster of the regiment, or post, as the circumstances may indicate to be proper."

The term "effects" is construed to mean such personal property (except slaves) as was in the immediate possession of the deceased, or held by the government as belonging to him at the time of his death, and which he was not prohibited from carrying with him in the army, or for which transportation was allowed. It, therefore, comprehends horses of officers, cavalymen, couriers, &c., cavalry equipments, private arms, watches, personal jewelry, money, gold and silver coin, notes, bills, &c.

Although it is the custom to pay the amount found due for effects, or to give an order for the articles, to the claimants under the law of 15th Feb., 1862, as wife, child, father or mother, yet this does not preclude other legal representatives from claiming for such effects. The personal property with the deceased at his death, though the government is obliged by its contract with the soldier to preserve it, is neither "pay, bounty nor allowance," but vests of right in the personal representatives, according to the *lex loci* of his residence, and the government only designs to protect such property from waste or destruction. Therefore, administrators, &c., can claim for these effects no matter when the soldier enlisted; and the rule of practice is to prefer, and to pay over the effects to, the claimants named in the Acts of

Feb. 15th and Oct. 3d, 1862, because they receive at the same time the pay, bounty and other allowances due; but where no claim has been made by one of these parties, the claim of the administrator must be promptly audited for the effects due, although he may not state that there is no wife, child, father or mother living.

The receipts from quartermasters, and the returns and inventories of effects from the officers charged with rendering them to the Second Auditor, are recorded in ledgers opened for that purpose, and the claims filed are carefully compared therewith. An examination of these ledgers exhibits an evident remissness in the rendering of the returns, &c., required.

The value of effects is allowed by the Auditor and included in the certificate of indebtedness to the claimant in the following instances:--

1. For the appraisalment of military clothing, as per General Orders Nos. 49 and 93, 1863.
2. Where sales have been made by a Council of Administration, and the amount of proceeds returned as per Army Regulations, Art. 17.
3. For "money," as per General Orders No. 67, 1863.
4. Where it is shown to the satisfaction of the Auditor that the effects of deceased officers or soldiers have been wrongfully appropriated or misapplied by, or lost through the neglect of, the officer, surgeon or quartermaster, in whose hands they were, or whose duty it was to take charge of them, the value proven will be allowed to the claimant, and the amount is chargeable to the account of such officer, surgeon or quartermaster. The government contracts with the soldier to make a certain disposition of his effects,--these officers are its agents for this purpose, and the government is responsible for their laches.

Where the final statement or the surgeon's inventory shows that deceased left a certain sum of money, it is not allowed on this evidence immediately without further investigation; but such an admission by such officer makes him chargeable therewith, and, on failure to account for the same satisfactorily to the Auditor, may be allowed to the claimant as due from the government, it having been received by her authorized agent. So, if the final

statement or inventory shows that said money was turned over to a certain Quartermaster, the same course is pursued, unless the receipt of the Quartermaster is exhibited. Claims for money left by deceased can only be allowed promptly upon the receipt of a bonded Quartermaster, that the same has been placed in his hands as belonging to deceased.

With reference to money, the Second Auditor decides, with the approval of the Secretary of the Treasury, "That the moneys of deceased soldiers should be considered in the hands of the government as soon as received by the surgeon, its authorized agent, under the orders of the War Department, and, in case of the old issue, should be returned to the Treasury in the identical notes, so that full credit may be given to the heirs of the deceased; otherwise the deduction (under the Act reducing the currency, Feb. 17, 1864,) would be made thereon."

So with gold or other coin, and bank bills, &c., it is "in the hands of the government," as soon as received by the surgeon, quartermaster, or other officer, and must be returned and allowed as such, and not as mere "money."

Inventories from surgeons or other officers, or receipts from quartermasters, showing that effects (except money and clothing, as per General Orders No. 49, 1863,) to the value of a certain sum, were left by deceased, or have been turned over, &c., are not correct. These officers have no right to sell or appraise the articles.

They should be disposed of by the Council of Administration.

Such statements, however, are prima facie evidence of mis-application or neglect; and such officer will be required by the Auditor to account for the effects, and, on failure to do so satisfactorily, the amount is chargeable as above.--And claimants in such cases will be permitted to show that the effects were of greater value.

The inventory or final statement should enumerate the identical articles or effects which were left by the deceased, and were taken into possession by the person authorized by the government to receive them.

SUPPLEMENTAL CLAIMS.

If, in the settlement of the claim of the deceased officer or soldier, any item due to him for pay, bounty, &c., shall be omitted, a "supplemental claim" for the balance due can be made by the party entitled thereto, in accordance

with the rules and formalities required for original claims. The claimant, however, should state that it is a "supplemental claim" for the particular allowance named as omitted in the former settlement, and the number of the certificate from which the amount was omitted, should be stated.

LOST CERTIFICATES.

In case of the loss or non-receipt of certificates of pay due, the claimant must make affidavit before a Justice of the Peace (to be certified by the Clerk of Court or Probate Judge) stating the loss of his certificate, or non-receipt thereof, that he has not received a duplicate thereof, and that he has received no part of the amount claimed. He must also give public notice of such loss or non-receipt by advertisement once a week for three consecutive weeks, in a newspaper published at the seat of government of his State, describing said certificate accurately, and forewarning all persons from receiving or negotiating the payment of the same, and a copy of this publication, or the certificate of the editor to the fact thereof, duly attested, must accompany the foregoing affidavit

--and the whole must be sent to the Second Auditor, with a bond of indemnity to the Confederate States in double the amount claimed; when, if satisfactory, a duplicate certificate will be ordered.

MISCELLANEOUS.

FINAL STATEMENTS.

The following rules with reference to final statements have been prescribed for the guidance of the auditing clerks; but those who prepare them should be careful to do so in accordance with the instructions heretofore given, so as to avoid the necessity of applying any rule to cover defects. Delay and loss is unavoidable when the final statements are incorrect.

1. Certificates of Captains, or officers commanding companies, should (as a general rule) be accepted as sufficient evidence of the amount due to the soldier, unless they can be shown to be incorrect by the pay rolls or other vouchers.

2. The prime object of the "Final Statement" for the deceased soldier, is to prevent delay in the settlement, and the clear intent of the orders relating thereto, is that it shall be conclusive upon the points wherein it is positive, so as to avoid "calls" upon the A. & I.

G., and Q. M. Departments for information from the rolls.

3. Where two or more final statements are presented for the same case, the first made shall be the basis of settlement, though the subsequent ones may supply omissions, or be used in correction of the preceding in palpable errors. When several such final statements in the same case conflict materially, a "call" should be made upon the A. & I. G. or Q. M. Department, as may be necessary; but if upon this "call" the necessary evidence cannot be procured or is of doubtful character, the first made final statement must be taken as the basis for settlement, because it approximates nearest to the requirement that the final statement must be made by the officer commanding the company at the time of the death of deceased.

4. A statement by the commanding officer of the account of the deceased with the Confederate States, is not to be rejected because of its informality, if the evidence necessary can be deduced therefrom. It will then be considered as in the nature of a final statement.

5. Where the commanding officer states his belief that the soldier is dead, with reasonable circumstances to warrant the belief, but cannot state fact and date of death positively, the affidavit of the claimant to the fact and date of death, if positively made, and satisfactory to the Auditor, may be taken to perfect the Captain's statement, and allow the claim. And, also, where the claim, with the evidence, shall show satisfactorily that the death occurred in a certain month, the exact day not ascertained, the claim may be allowed and paid, to include the first day of the month.

6. Enlistment will be inferred from a final statement which shows date of "last payment," or the affidavit of claimant to the fact and date of enlistment in such case may be considered sufficient evidence.

7. Where the final statement shows that the soldier was missing from a day certain, and is supposed to have died or been killed, or that he was wounded on a certain day, and is supposed to have died on the field, or in the hands of the enemy, death will be presumed, and the date fixed to be the day stated as that when he was so missing or wounded, and payment made to that time.

8. Such discrepancies on the pay rolls, as the omission or insertion of a middle name, or the initial letter of that name, are not such defects as to require their suspension. In the case of Gaines vs.

Stiles, 14 Peters' Reports, page 322, it was decided that "The law knows but one Christian name, and the omission or insertion of the middle name, or the initial letter of that name, is immaterial, and it is competent for the party to show that he is known as well without, as with, the middle name."

9. Nor is a slight difference in the spelling of a name a sufficient cause for suspension. The spelling and pronunciation of proper names are entirely arbitrary with families, as originally established by themselves. And it cannot be expected that the pay rolls will be critically accurate in these matters, especially in time of war.

10. Certificates of payment, by paymasters, under General Orders No. 28 and No. 57, 1863, in possession of or belonging to an officer at his death, are taken as evidence of last payment, unless the contrary is shown from the rolls.

RETURNS OF DECEASED SOLDIERS.

A Return of Deceased Soldiers is required to be forwarded to the Adjutant and Inspector General, by the Colonels of regiments, quarterly. Also, a duplicate to the Second Auditor of the Treasury.--Army Reg., Par. 451, Art. 35.

"After an action, or affair, a return of the killed, wounded and missing, will be made, in which the name, rank and regiment of each officer and soldier will be specified, with such remarks and explanations as may be requisite for the records of the Department of War, or be necessary to establish the just claims of any individual who may have been wounded, or of the heirs and representatives of any killed in action, taking care to specify the nature of the wound, the time and place of its occurrence, the company, regiment or corps; and the name of the Captain, Colonel, or other commanding officer."--Army Reg., Par. 453, Art. 35.

FUNERAL EXPENSES.

Funeral Expenses, at the rate of forty-five dollars for a commissioned officer, and ten dollars for a non-commissioned officer or private, are allowed to claimants, when they have actually paid such expenses. In such case, the receipt of the undertaker, or person to whom the account was paid, must accompany the claim, and the fact of payment must be stated in claimant's affidavit.

LOCAL DEFENCE.

Volunteers in companies for local defence and special service, (except U. S. clerical local defence) when complying with General Orders No. 86, 1863, and in actual service "called for by the President," receive the same pay and allowances as other troops, and the accounts of those who may die or are killed in such service, are audited in same manner, and allowed to same claimant. The same rules also apply to the militia of any State, when in the service of the Confederate States.

TRAVELLING EXPENSES.

Travelling expenses can only be allowed when the journey is performed by direction, or approval, of the proper authorities. The charge for travelling expenses is to be calculated by the shortest mail route, or the route usually travelled, as the case may be.--Comptroller's Decision, No. 95.

Officers travelling under orders will be allowed transportation in kind and ten dollars per diem. All General or Special Orders which give other or different allowances are hereby revoked. Generals or other officers commanding a district, department or army in the field, and chiefs of the several military bureaux, are alone authorized to give orders that will carry transportation.--

General Orders, A. & I. G., No. 59, 1864.

ENLISTMENTS.

Enlistments into the army made under the provisions of the various acts of Congress, must be regarded as contracts, and are to be construed according to the rules and principles which regulate contracts generally.--Comptroller's Decisions, No. 66.

ASSIGNMENTS.

As to the assignment of claims against the Government, the acts of the United States Congress of 2d July, 1846, and the 26th of February, 1853, do not refer to such cases as the arrears of pay due to soldiers, under certificates given by duly authorized officers, for a certain and fixed sum, which, being in the nature of liquidated debts, may be assigned at any time, by power of attorney. Those acts refer only to doubtful and uncertain claims prosecuted before Congress or the Departments, which cannot be assigned

until the claim is settled and liquidated and a warrant issued. The object of the law was to preclude the frauds of lobby agents.--Ib., No. 4.

RE-ENLISTMENTS.

If a soldier re-enlists, or is conscribed, at the end of his term of service, the first year of such re-enlistment or conscription is the first year under a new contract, and the soldier is entitled to such allowances as are authorized by the regulations for the first year of each soldier's service. The commencement of such service, of course, dates from the date of the re-enlistment or conscription.--Comptroller's Decisions, No. 38.

OMISSION OF SEAL OF COURT.

To facilitate the settlement of deceased soldiers' claims in cases where Clerks of Courts have neglected to affix the seal, a certificate may be allowed from any citizen here present, who is well known to the department, that he is acquainted with the signature of the Clerk of the Court, and of the Justice of the Peace, who signed the affidavit of the claimant.--Comptroller's Decisions.

SOLDIERS DETAINED BEYOND THEIR TERM OF SERVICE.

When a soldier does not receive his discharge at the end of his term of service, and is retained in the service beyond that time, he is to be paid to the time of his actual discharge.--Ib., No. 90.

SOLDIERS ILLEGALLY DISCHARGED.

If a soldier is illegally discharged, or against his will, he is entitled to be paid up to the time of the discharge of his company, or to the expiration of his term of enlistment, (which ever shall first occur.) Ib., No. 92.

LAPSE OF TIME.

Although lapse of time furnishes strong presumptive evidence against the justice of a claim, it is not an insuperable bar to its allowance and payment where the delay can be reasonably accounted for. Ib., No. 89.

PRISONERS.

When a soldier is taken prisoner by the enemy, he is entitled to his pay and allowances during his captivity, and to his travelling allowance from the place of his release to his home.--Ib., No. 91.

CONCLUSION.

By Acts of Congress of February 16th and May 31st, 1864, "to aid any State in communicating with and perfecting records concerning its troops," the agents for this purpose are "charged with the duty of obtaining from the officers in command of companies, final statements of deceased soldiers, to be filed in the Second Auditor's office, to facilitate the settlement of such claims." The final statements, therefore, for Alabama soldiers, can be forwarded directly to me, and will receive prompt attention.

There are many thousands of unsettled claims now on file in the office of the Second Auditor that are "suspended for evidence" and cannot be settled for the want of the final statement. I have prepared a list of those from the State of Alabama according to the companies and regiments to which the soldiers belonged, and am communicating with the commanding officers as rapidly as possible in the endeavour to get the final statement speedily for every case suspended on this account. They have accumulated, however, so largely, and the active operations of the army interfere so seriously with efforts to procure them, that claimants must have patience with unavoidable delays. Assuredly I do most earnestly sympathize with the distressed parties, mainly destitute widows, mothers, &c., who constitute these claimants, and, appreciating fully the generous motive that induced the Executive of Alabama to institute this agency, I shall spare no labor to promote the prompt settlement of every claim. When it is noted, too, that the settlement of these claims will distribute in this State alone probably not less than three millions of dollars to its most needy class of population, and to other States in similar proportion, there is a further incentive, besides that of kindness to the suffering claimant, for perseverance and energy in a work so excellent for the public good.

There are numerous cases here also suspended for some material omission in the form of application. I have prepared a list of these, also, and notify the claimants in every instance ascertained.

It gives me pleasure to add that I am materially indebted to the courtesy of the officers in the Second Auditor's and Comptroller's Departments, who exhibit a commendable zeal to forward and facilitate these settlements as far as their powers extend, though obstructed by many embarrassments which can only be appreciated by contact with them. The interest and zeal of

these officers has been especially manifested in the aid extended to me in the preparation and by the endorsement of this work, so necessary, not only for general information, but for the regulation of system in the settlements. And commendation is due particularly to the "Chiefs of Divisions of Deceased Soldiers' Claims," in the respective offices, upon whom the responsibility for this class of claims mainly rests. These gentlemen have cheerfully rendered valuable assistance in this compilation, and to Mr. *J. Calvert, in the office of the Second Auditor, I am indebted more than ordinarily for the kindness with which he has given to the work the benefit of his thorough practical knowledge of the subjects embraced herein.

* Erroneously printed "T. Calvert," in the endorsement on p. 3.