

PARAGRAPH 107. Ammunition issued will be inspected frequently. Each man will be made to pay for the rounds expended without orders, or not in the way of duty, or which may be damaged or lost by his neglect.

PAR. 1027. If any article of public property be lost or damaged by neglect or fault of any officer or soldier, he shall pay the value of such article, or amount of damage, or cost of repairs, at such rates as a Board of Survey, with the approval of the commanding officer, may assess, according to the place and circumstances of the loss or damage; and he shall, moreover, be proceeded against as the Articles of War provide, if he demand a trial by court martial, or the circumstances should require it.

PAR. 1028. Charges against a soldier shall be set against his pay on the muster roll, but only on clear proof, and never without an inquiry, if he demands it.

PAR. 1332. Authorized stoppages to reimburse the United States, as for loss or damage to arms, equipments, or other public property, for extra issues of clothing, &c., &c., will be entered on the roll, and paid for in the order stated.

PAR. 1393. When charges on account of Ordnance Stores are made against a soldier, the property return shall give his name and the pay roll or account in which the charge is made.

VOUCHER No.

STATEMENT OF CHARGES
ON
MUSTER AND PAY ROLLS.

Company Reg't
..... Quarter, 186



[Read the Extracts from the General Regulations of the Army printed herewith. They must be strictly observed.]

Received at the Ordnance Office,, 186 .

EXTRACTS FROM "INSTRUCTIONS FOR MAKING ORDNANCE RETURNS."

ARTICLE 57. *Losses chargeable to the Soldier.*—If the loss arises from the carelessness, neglect, or willfulness of the soldier, he must be charged with the money value of the article or articles so lost, or destroyed, on the next muster roll: as, for instance, where a soldier loans his musket on his own responsibility, and it is not returned; or leaves it where it should not be left—as in a wagon, on the march—and it is lost; or if any stores for which he is accountable are missing from his tent, when he is not necessarily absent by order, he should be charged with their value. *A certified statement*, giving the date when the loss or damage occurred, the name of the soldier, the articles charged, the total value, and the date of the muster and pay roll on which the charges are entered, will be made in *triplicates*, on the accompanying form; will be dated on the last day of the quarter; and the total amount of the stores so charged will be entered in the proper place on the credit side of the returns.

ART. 59. *Arms taken by Deserters.*—When arms, accoutrements, or other Ordnance Stores, are stolen by deserters, their value must be charged to them on the *first* muster and pay roll on which the desertion is reported, and a transcript of these charges on this statement must accompany the next return. For prices of Ordnance Stores, see pages 131 to 140, Instructions for making Ordnance Returns.