

shall be responsible for the accuracy of squad returns, of men and fines, the captain collecting them with his company returns, and superintending the proper performance of duty by his subordinates, who shall be accountable to the commanding officers and the commander-in-chief for any neglect of duty on the captain's report thereof.

69. The adjutants will collect from the captains, all the summary company statements of strength, musters, and drill,—and under the order of commanding officers, will compile the regimental statements in duplicate,—one copy for the information of the colonel, and the other through him, with his signature, for record in the Adjutant General's office, at Headquarters; and the adjutants of regiments shall have access to all regimental company and squad books, and documents at all times; but shall not interfere with financial matters without the express orders of the commanding officers, conveyed in writing, who may desire him or any of the field officers to investigate the quarter-master's accounts, or may hold boards of officers for that purpose, consisting of not less than two captains, presided over by a field officer. Neither the adjutant nor quarter-master shall be entitled to any pay or allowance until their returns and accounts are approved of.

The financial returns of the year (Sec. 66) shall be accompanied by the following certificate:—

“I certify that (*rank and name*) being first (*or second*) class adjutant of the regiment, under my command, has performed his duties to my satisfaction, and that all the periodical returns of my command have been sent in to this date. I also certify that (*rank and name*) being quarter-master of my command, has settled all his regimental accounts of the year, and that correct abstracts of these accounts have been furnished to head quarters.”

70. The quarter-masters and their sergeants shall, on the information of the respective officers, or other competent regimental authorities, collect and account to commanding officers for all fines, and shall have access at any time to any regimental or squad records having reference to the liability to or collection of fines; and it shall be their duty to collect all fines from the captains of companies, giving their vouchers and countersigning the captain's book when satisfied of their correctness, and reporting any inaccuracy of records of accounts that may come under their notice to their commanding officers, and they shall collect fines due from officers direct, in the name of the commanding officer, and give vouchers for the same on receipt.

71. It shall be the duty of the quarter-master to make out the financial returns in duplicate, one copy to be forwarded by the commanding officer with his signature thereto annexed, to the office of the Adjutant General, and the other to be kept at the regimental head quarters, and to be at all times open to the inspecting officers, and on application to the commanding officer, or the adjutant, to captains of companies, who may