

# Accounting for Each Penny:

## Revelations from Civil War Accounting Records of a Maine Provost Marshal

Accounting and administrative records may contain interesting and useful information not found elsewhere, but are often avoided by genealogists because they sound boring and can be hard to access and use. A recently digitized Register of Accounts Forwarded for Payment from Maine's Fifth District, May 1864-February 1866, accounts for every penny expended on behalf of the war effort, *who* received it, and *why*.<sup>1</sup>

After the initial call to arms, it became necessary to develop an administrative structure to identify men eligible to serve in the military, conduct a fair draft, transport voluntary recruits and reluctant draftees to military officers authorized to receive them, and identify and apprehend deserters. To this end, the Enrolling Act of 5 March 1863 (12 Statutes at Large 731), authorized a board of enrollment appointed by the president for each congressional district consisting of a district provost marshal, a licensed and practicing physician and surgeon, and a third person usually called a commissioner. In addition to these three board members, clerks or other persons were hired or paid for various services and supplies in each district.

This Register of Accounts from the Fifth District of Maine usually has at least eight column headings on each two-page spread: (1) Date of Account; (2) Number; (3) Name; (4) On What Account [product or service]; (5) Amount; (6) To Whom Sent; (7) When Sent; and (8) Remarks. Some pages also have a "Date [of] check" column and an "Entered" column indicating that similar information was entered into a second volume. Accounts were sent to the Provost Marshal General (Washington, DC), the Acting Assistant Provost Marshal General for Maine (Augusta, Maine), and occasionally various officers of the Office of the Quartermaster General.



*The Indian Head cent, also known as an Indian Head penny, was a one-cent coin (\$0.01) produced by the United States Bureau of the Mint from 1859 to 1909. It was designed by James Barton Longacre, the Chief Engraver at the Philadelphia Mint.*

---

**Claire Prechtel Kluskens**, a senior reference and projects archivist at NARA, served as NGS registrar (1996-1998) and director (1998-2000). She can be reached at [birdlady2011@icloud.com](mailto:birdlady2011@icloud.com) and blogs at [twelvekey.com](http://twelvekey.com).

1. National Archives Identifier (NAID) 74860188 (<https://catalog.archives.gov/id/74860188>).

Date	No.	Name	On what Acct.	Amount
Mar. 31		Jos. Wheeler	Clerk in March	100 00
ditto		Geo. P. Field	ditto	75 00
"		N. A. Luce	"	75 00
"		J. W. Wheeler	"	67 50
"		E. R. Cunningham	" (4 days)	10 00
"		J. L. Pierce	"	67 50
"		E. M. Sanborn	"	67 50
"		G. L. Starkey	" (24 days)	60 00
"		J. A. Burkmar	"	67 50
"		J. C. Cates Jr.	"	67 50
"		Frank T. Davis	"	67 50
"		Wm. A. Atkinson	Deputy in March	100 00
"		E. Hopkins Jr.	Officer	100 00
"		C. O. McKinney	Special	65 00
"		J. W. Patterson	"	65 00
"		C. C. Cray	"	85 00

List of employees of the District Provost Marshal during March 1865. Register of Accounts Forwarded for Payment, Maine's Fifth District, May 1864-February 1866, National Archives Identifier (NAID) 74860188, page 22 (image 24).

Clerks, deputies, and other staff members paid for work in March 1865 (page 22) included

- Joseph Wheeler (\$100)
- George P. Field (\$75)
- N. A. Luce (\$75)
- J. W. Wheeler (\$67.50)
- E. R. Cunningham (four days, \$10)
- J. L. Pierce (\$67.50)
- E. M. Sanborn (\$67.50)
- G. L. Starkey (twenty-four days, \$60)
- J. A. Burkmar (\$67.50)
- J. C. Cates Jr. (\$67.50)
- Frank T. Davis (\$67.50)
- William A. Atkinson (deputy, \$100)
- E. Hopkins Jr. (assistant surgeon, \$100)
- C. O. McKinney (special, \$65)
- J. W. Patterson (special, \$65)
- C. C. Cray (special, \$65)

Services and supplies purchased by the Fifth District's Provost Marshal included rent, lodging, subsistence, telegraphy, searching for and arresting deserters (who are named), enrolling men, and transportation for drafted men or supplies.

For example, page 10 indicates that a man with an unusual name, Supply B. Hunter, was paid for expenses in arresting Charles Cox (\$21.50), Asa McRea (\$12.16), Alonzo Archer (\$31.00), Robert Mathews (\$16.33), and John Strout (\$9.00), in

November 1864. Mr. Hunter, B. M. Flint, Charles C. Cray, and other men also arrested named deserters at different times, according to the payments recorded in this volume.

Other payments for services were made to C. F. Morrison, \$27.08 for office rent (page 15); Samuel G. Hunter, \$100 as assistant surgeon (page 15); A. D. Bean for telegrams (page 23); and various persons and companies for transporting drafted men, including Philo Hersey who was paid \$3,834.20 (page 16).

Purchased products include advertising, wood, furniture, tables, eating utensils, medicine, stationery, printing, postage, stoves, and oil. Examples of payments for products include

- William A. Atkinson, \$70.00 for wood [for heating purposes] (page 9)
- H. G. O. Washburn, \$67.52 for stationery (page 9)
- William H. Taylor, \$72.99 for postage and telegraph (page 10)
- T. J. and G. W. Burgess, \$7.50 for "Posters for 1st Army Corps" (page 13)
- Edward Fenno, \$12.75 for eight thousand draft cards (page 14)
- S. A. Moulton, \$202 for mess (dining) furniture for volunteers (page 22)
- William O. Poor, \$34.77 for medicines (page 26)

The Provost Marshal's activities in the Fifth District covered or touched upon a wide area. More than seventy-five Maine communities are named in the record book.

Finding information about an ancestor in financial records can be difficult. Over eight hundred record series for the 1770s to 1899 listed in the National Archives Catalog include the words account, accounts, or accounting in the series title or series description. A successful search is not guaranteed. Federal accounting records for the eighteenth and nineteenth centuries are fragmented—arranged by agency, major subdivision of the agency, time period, and then in whatever manner each agency kept its records. Time periods vary, as do the types of surviving records. Other examples include:

- Records Relating to [Navy] Supplies and Accounts, 1844-1890<sup>2</sup>

2. NAID 1678109, information only (<https://catalog.archives.gov/id/1678109>).

Date of Account	No.	Name	On what Account	Amount	To whom sent	Date sent	Remarks	Date paid
1864						1865		
November 14	17	Supply B. Hunter	Exp. arrears - John Cox	21 50	P. M. G. Thos. A. S. P. M. G.	January 7	<del>Barrois</del> Barrois " 1924. Rec" Mar. 25	Mar. 20
" 21	18	same	Exp. arrears - Asa M <sup>c</sup> Rea	12 16	"	" 7	Barrois " 1924. Rec" Mar. 25	Mar. 20
" 21	19	"	Exp. arrears - Alongo Archer	31 00	"	" 7	Barrois " 1924. Rec" Mar. 25	Mar. 20
" 21	20	"	Exp. arrears - Robert Mathews	16 33	"	" 7	<del>Barrois</del> Barrois " 1924. Rec" Mar. 25	Mar. 20

Supply B. Hunter arrested four deserters in November 1864, but didn't receive reimbursement for his expenses until March 1865. Register of Accounts Forwarded for Payment, Maine's Fifth District, May 1864-February 1866, NAID 74860188, page 10 (image 12).

- Records of Hospital Supplies, 1815-1817<sup>3</sup>
- Contracts for Vessel Construction, Steam Engines, and Supplies for Cutter Crews, 1843-1848<sup>4</sup>

Most financial records are poorly indexed, voluminous, and not available online. Once located, these records seldom yield family information. However, they may provide previously unknown details of an individual's life. 🌲

Chr. F. Morrison	Knives, Forks & spoons for drafted	30 00
Mathews & Co.	333 ft <sup>3</sup> Lumber	6 66
W <sup>m</sup> O. Poor	Medicines	34 77
H. G. O. Washburne	Stationery	4 75
J. B. Wadlin	Oil	4 20

Detail from Page 26 (image 28) of Register of Accounts Forwarded for Payment (NAID 74860188), <https://catalog.archives.gov/id/74860188>. Chr. F. Morrison, Mathews & Co., William O. Poor, and H. G. O. Washburne provided cutlery, lumber, medicines, and stationery.

3. NAID 2581437, information only (<https://catalog.archives.gov/id/2581437>).

4. NAID 6706710, information only (<https://catalog.archives.gov/id/6706710>).



# St. Louis Genealogical Society

## 2019 Summer Speaker Series

### Your Family Stories: What DID They Say?

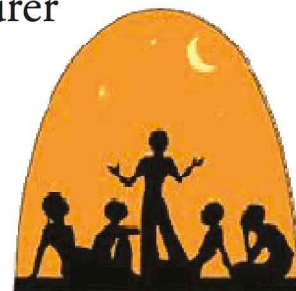
Featuring John Phillip Colletta, Ph.D.

Nationally-known author, instructor, and lecturer

Four lectures plus lunch

Saturday, 13 July 2019

Registration now open at [www.stlgs.org](http://www.stlgs.org)



#4 Sunnen Drive, Suite 140

St. Louis, Missouri 63143

314-647-8547