the same, or any part thereof, except to pay necessary expenses, under the direction of the board of trustees. All certificates or other evidences of deposit made by the proper officers shall be as binding on the corporation as if they were made under their common seal. It shall be the duty of the trustees to regulate the rate of interest allowed to the depositors, so that they shall receive as nearly as may be a ratable proportion of all the profits of such corporation after deducting all necessary expenses: Provided, however, That the trustees may allow to depositors, to the amount of five hundred dollars or upwards, one per centum less than the amount allowed others: And provided, also, Whenever it shall appear that, after the payment of the usual interest to depositors, there is in the possession of the corporation an excess of profits over the liabilities amounting to ten per centum upon the deposits, such excess shall be invested for the security of the depositors in the corporation; and thereafter, at each annual examination of the affairs of the corporation, any surplus over and above such ten per centum shall, in addition to the usual interest, be divided rateably among the depositors, in such manner as the board of trustees shall direct.

SEC. 13. And be it further enacted, That whenever any deposit shall be made by any minor, the trustees of the corporation may, at their discretion, pay to such depositor such sums as may be due to him, although no guardian shall have been appointed for such minor, or the guardian of such minor shall not have authorized the drawing of the same; and the check, receipt, or acquittance of such minor shall be as valid as if the same were executed by a guardian of such minor, or the minor were of full age, if such deposit was made personally by such minor. And whenever any deposits shall have been made by married women, the trustees may repay the same on their own receipts.

SEC. 14. And be it further enacted, That the trustees shall not, directly or indirectly, receive any payment or emolument for their services as such, except the president and vice-president.

SEC. 15. And be it further enacted, That the president and vice-president, the subordinate officers and agents of the corporation shall respectively give such security for their fidelity and good conduct as the board of trustees may from time to time require, and the board shall fix the salaries of such officers and agents.

SEC. 16. And be it further enacted, That the books of the corporation shall, at all times during the hours of business, be open for inspection and examination to such persons as congress shall designate or appoint.

APPROVED, March 3, 1865.

CHAP. XCIII. — An Act for the better Organization of the Subsistence Department.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, during the continuance of the present rebellion, the Secretary of War may, when in his judgment it is necessary, assign to each geographical military division, to each separate army in the field consisting of more than one army corps, to each military department, and to each principal subsistence depot, not exceeding ten in number, an officer of the subsistence department to act as chief commissary of such military division, army, military department, or depot, and also an officer of the subsistence department as assistant in the office of the commissary-general of subsistence, each of whom, while so assigned and acting, shall have the rank, pay, and emoluments of a colonel of the subsistence department; and, in like manner, may assign, for purposes of inspection or other special duty in the subsistence department, commissaries of subsistence, not exceeding six in number, each of whom, while so assigned and acting, shall have the rank, pay, and emoluments of a lieutenant-colonel of the subsistence department; and to each army corps an officer of the subsistence department to be chief commissary of the corps,
Rank, pay, &c. with the like rank of lieutenant-colonel; and, in like manner, may assign to each division of two or more brigades a commissary, who, while so assigned and acting, shall have the rank, pay, and emoluments of a major of the subsistence department: Provided, That when any one of said officers is relieved from such duty, his increased rank, pay, and emoluments, allowed because of such assignment, shall cease, and he shall return to his commissioned rank in the subsistence department: And provided further, that the officers authorized to be assigned by this act shall be selected for each grade from the commissaries of subsistence who hold commissions or rank in the volunteer service and in the regular subsistence department in proportion to the number of each of said classes respectively in service at the date of the passage of this act.

SEC. 2. And be it further enacted, That all laws and parts of laws inconsistent with the provisions of this act are hereby repealed.

APPROVED, March 3, 1865.

Chap. XCIV. — An Act to provide for two assistant local Inspectors of Steamboats in the City of New York, and for two local Inspectors at Galena, Illinois, and to reestablish the Board of local Inspectors at Wheeling; and also to amend the Act approved June eighth, eighteen hundred and sixty-four, entitled "An Act to create an additional Inspector of Steamboats and two local Inspectors of Steamboats for Collection Districts of Memphis and Oregon, and for other Purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be designated and appointed, in the mode prescribed by law, two assistant local inspectors of steamboats in the city of New York, and two local inspectors at the city of Galena, Illinois, with an annual compensation of twelve hundred dollars for the said assistant local inspectors in the city of New York, and eight hundred dollars for the two local inspectors at the city of Galena, Illinois, as in case of other like inspectors; and said inspectors shall perform the duties and be subject to the provisions of the steamboat act of August thirtieth, eighteen hundred and fifty-two. And the local board of inspectors at Wheeling is hereby reestablished.

SEC. 2. And be it further enacted, That, in lieu of the fees for inspection prescribed by the sixth section of the act entitled "An act to create an additional supervising inspector of steamboats and two local inspectors of steamboats for the collection district of Memphis, Tennessee, and two local inspectors for the collection district of Oregon, and for other purposes," approved June eighth, eighteen hundred and sixty-four, there shall be levied and paid for each steam-vessel of one hundred tons or under, twenty-five dollars, and in addition thereto for each and every ton, in excess of one hundred tons, five cents.

Repealing clause.

Chap. XCV. — An Act to provide for the Publication of the Opinions of the Attorneys-General of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Attorney-General be, and he is hereby, authorized to contract on behalf of the United States with a suitable book-publisher for the printing and publishing of the unpublished opinions of the attorneys-general of the United States, delivered since the fourth of March, eighteen hundred and fifty-seven, on the terms following, to wit: The said opinions to be published in as many volumes as may be necessary, which shall be, as to the quality of paper, printing, and binding, of uniform style and appearance with the eighth volume of said opinions, published by Robert Farnham, in the year eighteen hundred and fifty-eight, and, as nearly as possible, of uniform size.