

**CATECHISMAL EDITION
OF THE INFANTRY
DRILL REGULATIONS,
UNITED STATES ARMY**

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Catechismal Edition of the Infantry Drill Regulations, United States Army by Wm. F. Spurgin

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WM. F. SPURGIN

**CATECHISMAL EDITION
OF THE INFANTRY
DRILL REGULATIONS,
UNITED STATES ARMY**

THIRD EDITION.

CATECHISMAL EDITION

OF THE

Infantry Drill Regulations

UNITED STATES ARMY.

EXTENDED ORDER.

GENERAL PRINCIPLES; LEADING THE SQUAD; THE SQUAD; THE
PLATOON; THE COMPANY; THE BATTALION; THE REGIMENT;
THE BRIGADE IN BATTLE; THE DIVISION IN BATTLE.

PREPARED BY

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GENERAL

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THE object of this book is to bring out prominently by means of questions and answers every statement made in the Infantry Drill Regulations, **Extended Order**, and in so doing to strictly follow the text.

The numbers denote the paragraphs of the Infantry Drill Regulations.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

2. The second part covers the process of reconciling bank statements with the company's internal records. It highlights the need to identify and investigate any discrepancies between the two sets of records. Regular reconciliation helps in detecting errors or potential fraud early on.

3. The third section addresses the handling of cash transactions. It provides guidelines on how to properly record cash receipts and payments, including the use of specific journals and ledgers. It also stresses the importance of safeguarding cash and ensuring that it is deposited into the company's bank account promptly.

4. The fourth part discusses the treatment of accruals and deferrals. It explains how to recognize revenue and expenses when they are earned or incurred, regardless of when the cash is received or paid. This method provides a more accurate picture of the company's financial performance over time.

5. The fifth section focuses on the preparation of financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and generating the cash flow statement. It also provides tips on how to present the information in a clear and concise manner.

6. The final part of the document offers advice on how to use the financial information to make informed business decisions. It suggests comparing the current period's performance with previous periods and industry benchmarks. This analysis can help identify areas of strength and weakness, allowing the company to adjust its strategy accordingly.

EXTENDED ORDER.

GENERAL PRINCIPLES.

502. **What unit is the basis of extended order?**
The squad.
- What will men be taught to regard the squad?**
As the unit from which they ought never to be separated.
- What should the members of the squad do should the same order begin?**
They should place themselves under the orders of the nearest leader and remain with his squad, as if it were the one to which they originally belonged.
- To what object will officers and sergeants give their attention?**
To the preservation of the integrity of the squads.
- What action will the officers and sergeants take when necessary?**
They will appoint new leaders to replace those disabled, organize new squads, and see that every man is placed in a squad.
503. **When should instruction in the principles of extended be broken up, or should they become separated from it?**
Because of its importance it will be given as soon as the recruits have had a few drills in close order.
- How is the mechanism of the movement taught?**
On the drill-ground with every attention to detail
Afterwards the movements are executed on varied

ground, making use of the accidents of the surface for cover, etc., and observing the conditions of battle.

504. **With what reference must the movements in all instruction in extended order be made?**
To an enemy supposed to be in an indicated direction.
505. **When is the enemy said to be "imaginary"?**
When his position and force are merely assumed.
- When is the enemy said to be "outlined"?**
When his position and force are indicated by a few men only.
- When is the enemy said to be "represented"?**
When a body of troops, acting as such, has his supposed force and position.
506. **At what do men in extended order fix their attention?**
At the first word of command, the first note of the trumpet, or the first motion of the signal.
- When does the movement commence?**
Immediately upon the completion of the command, trumpet call, or signal.
507. **From what formations may extended order be taken?**
From any formation.
508. **What will the men, whether in squads or as individual skirmishers, do upon arriving on the line and upon halting?**
Face to the front.
509. **What commands for dressing are given in extended order?**
None.

In what direction is the general alignment taken?

Towards the base file.

How do the men carry themselves?

They stand and march at ease (see Par. 246), and pay close attention.

510. **When necessary for any chief to leave his post, when will he return to it?**

As soon as possible.

LEADING THE SQUAD.

511. **In the exercise in leading, how are the squads notified of the movements to be executed?**

By signals from the corporal and as far as possible without commands or caution.

What is the object of this plan of communication?

To prepare the squad for the battle exercises by training the men to cooperate with their leader and conform instantly to his wishes.

512. **In what manner of progression are the movements taught?**

The movements are executed in the most direct manner, first in quick time, then in double time, and finally at a run; they should not succeed each other so rapidly as to produce confusion.

513. **Where is the corporal posted when the squad marches?**

Three paces in the rear of his squad.

To what will the squad conform when marching?

To the signals and movements of the corporal.

514. **In what movements is the squad exercised?**

In turning, marching to the front, rear, and by the flank, obliquing, halting, assembling, etc.