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Account between the general government and the State of Florida. Letter from the Secretary of the Treasury, transmitting, with accompanying papers, the report of the Third Auditor of the Treasury upon the mutual demands of the State of Florida and the United States

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ACCOUNT BETWEEN THE GENERAL GOVERNMENT AND
THE STATE OF FLORIDA.

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING,

With accompanying papers, the report of the Third Auditor of the Treasury upon the mutual demands of the State of Florida and the United States.

DECEMBER 18, 1889.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT, *December 16, 1889.*

SIR: In compliance with section 5 of the deficiency act of March 2, 1889 (25 Stat., p. 939)—

That the Secretary of the Treasury be, and he is hereby, authorized and directed to examine the claim of the State of Florida, reported in the letter of the Secretary of War dated May 22, 1882, and under previous acts of Congress, and to make a report upon the same to the next regular session of Congress, and in connection therewith to report the amount of all claims in favor of the General Government against the State of Florida, and in said report to state the account between the General Government and the State of Florida,

I have the honor to transmit herewith the report of the Third Auditor of the Treasury of the 14th instant, with accompanying papers, upon the mutual demands of the State and the United States.

Respectfully, yours,

GEO. S. BATCHELLER,
Acting Secretary.

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., December 14, 1889.

SIR: The deficiency act of March 2, 1889, section 5, provided:

That the Secretary of the Treasury be, and is hereby, authorized and directed to examine the claim of the State of Florida reported in the letter of the Secretary of War dated May 22, 1882, and under previous acts of Congress, to make report upon the same to the next regular session of Congress, and in connection therewith

to report the amount of all claims in favor of the General Government against the State of Florida, and in said report to state the account between the General Government and the State of Florida.

Under the date of March 26, 1889, you instructed the Third Auditor to prepare a report in accordance with said provision.

The Statè advances two claims under this provision, viz:

First. The claim specifically referred to in the act as reported in the letter of the Secretary of War, May 22, 1882. This claim is for the reimbursement of certain expenses incurred by the State in suppressing Indian hostilities between December 1, 1855, and January 1, 1860, \$268,103.40 (*vide* Joint Resolution of March 3, 1881; also report by Secretary of War, in House Ex. Doc. No. 203, 47th Congress, 1st session).

Second. Sundry expenses for similar purposes, incurred in 1849, but not paid by the State until 1859, \$21,685.72. In making the report above referred to the Secretary of War excluded these items because the joint resolution under which he was acting was limited to expenses incurred between December 1, 1855, and January 1, 1860. But the act of 1889 requires a report upon any now unsettled claims by the State.

On the claim originating in the years 1855-'59 (*vide* detailed statement)

I find an expenditure proven in the sum of.....	\$246, 426. 51
Deduct amount realized by the State by sales of military stores (Ex. III)..	1, 405. 65
	<hr/>
	245, 020. 86

In the items of expenses in 1849 (paid by State in 1859) I find an expenditure proven (<i>vide</i> detailed statement) in the sum of	16, 913. 45
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Aggregate	261, 934. 31
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Offsets—demands against the State.—In reply to the inquiry addressed to you by this office April 10, 1889, you have transmitted responses by the Departments and bureaus respecting the existence of any such demands. Only two are reported, viz:

First. The First Comptroller states that a balance of \$72,756.41 stands against the State on account of "direct tax" under act August 5, 1861. In the case of *United States vs. Louisiana* (123 U. S. Rep., 32) the Supreme Court decided that the apportionment of the tax (\$20,000,000) among the States was merely descriptive of the aggregate to be assessed upon lands of individuals within each State; that the act contemplated, in the first instance, that the United States would, by its own direct processes, collect the tax upon each parcel of land from the parcel itself, and that such aggregate constituted no debt of the State in its corporate capacity, unless the State had, as in some instances, specially assumed it.

As Florida did not assume the aggregate assessed upon the lands within its boundaries, I presume Congress will not regard the balance above mentioned as a debt of the State, or treat it as an offset to a demand due the State.

Second. The Secretary of the Interior reports that the United States holds, as assets of its "Indian trust fund," bonds of the State in the sum of \$132,000, bearing 7 per cent. interest; that the interest to July 1, 1862, was paid by the State, and that, since the suspension of the interest payments by it, the Interior Department has from time to time applied to the interest sundry accounts falling due to the State on sundry accounts. And thus it appears that at this date the interest has been paid to include November 26, 1873.

NOTE.—This computation includes the 5 per cent. due the State on sale of United States swamp lands, as shown in the settlement of the

accounts of the United States land office at Gainesville, Fla., covering the fiscal year 1888-'89. Such percentages due the State are liable to appear in the future settlements of the land office accounts.

The question now arises in respect to *interest* upon the demands of the State. If this were a case wherein the accounting officers had been directed to make a final settlement, I would be compelled to say that the Executive Departments have no power to award interest upon claims against the United States unless expressly so provided by statute. But this proceeding is not of that nature. Congress has reserved to itself the determination what shall be the plan and terms of the general and final settlement between the United States and the State, and has merely called upon this Department to aid its deliberations, by examining into the details of any mutual demands and by suggesting some equitable mode of settlement.

In the debate upon this provision in the act of March 2, 1889, it was assumed in the Senate that mutual interest would be the rule in the final adjustment, and the general tenor of the provision for a final settlement of all mutual demands seems to indicate that Congress intends eventually to make or provide for a settlement upon the broad and equitable principles applicable to settlements between individuals of their mutual accounts and demands.

It is not clear in what precise sum the funds for these expenditures were provided by loans effected upon interest. It is, however, evident that the amount borrowed upon 7 per cent. bonds and thus applied went much beyond the \$132,000 procured from the United States; and it is highly probable that the entire bulk of the funds for these expenditures was borrowed upon interest.

It also appears that the State was compelled to put its bonds (except those sold to the United States) on the market at a heavy discount.

It would be impossible to fix with strict precision upon any equated date from which an aggregate due the State should draw interest. The payments by the State were in a vast number of small sums, scattered through the period 1855-'59, and the exact day of payment in many cases is not known; also the exact dates at which the State effected loans or sold bonds (except those sold to the United States) are not known. The two purchases by the United States were about midway of this period, viz: \$125,000, July 1, 1857, and \$7,000, January 1, 1858.

Under the circumstances, absolute precision being impossible, I have assumed that January 1, 1858, would be fair to each party as a date from which to reckon interest on the amount due the State.

Upon the basis above stated two modes of stating a mutual account are suggested, viz:

First. By computing interest on each side to January 1, 1890, and there striking a balance, thus:

Aggregate due the State.....		\$261,934.31
Interest thereon, at 7 per cent., January 1, 1858, to January 1, 1890		586,732.85
		<hr/>
		\$848,667.16
Principal of bonds held by United States.....	\$132,000.00	
Interest from November 27, 1873 (to which date interest has been paid), to January 1, 1890.....	148,712.66	
		<hr/>
		\$280,712.66
		<hr/>
Balance.....		\$567,954.50

Second. By computing interest on the aggregate due the State to include November 26, 1873 (to which date inclusive the interest on the

bonds held by the United States has been paid), and striking a balance as of *that date*, viz :

Principal due State	\$261,934.31
Interest, at 7 per cent., January 1, 1853, to November 26, 1873, inclusive	\$291,634.74
Deduct bonds held by United States	132,000.00
Leaving balance due as interest	\$159,634.74
	<u>\$421,569.05</u>

If Congress deems proper to allow interest on the principal (\$261,934.31) from November 27, 1873, to January 1, 1890, the interest at 7 per cent. would be \$295,098.10: or, at 6 per cent., \$252,941.23.

In any final settlement which may apply and thus liquidate the bonds held by the United States it would be advisable that the act of Congress make express provision for the surrender of the bonds and coupons to the State.

Detailed statements of the two claims follow.

Very respectfully,

W. H. HART,
Auditor.

Hon. WILLIAM WINDOM,
Secretary of the Treasury.

CLAIM FOR EXPENSES IN 1855-'59—DETAILED STATEMENT.

[*Vide House Reports, Ex. Doc. 203, 1st sess. 47th Cong.*]

By act of August 30, 1856 (11 Stat., 150), an appropriation of \$240,667.42 was made for pay and supplies of mounted and foot companies of Florida volunteers; and by act of June 30, 1859 (11 Stat., 429), an appropriation of \$413,600 was made for pay of certain Florida volunteers in 1857-'58. The accounts of the United States paymasters and quartermasters, by whom these two appropriations were disbursed, show that their payments were exclusively for the periods *after the muster of volunteers into the United States service*. This claim by the State is confined to the period *prior to such muster* and to pay and expenses of troops *never so mustered*, and was not embraced to any extent in those disbursements.

The report by the Secretary of War upon this claim was in great detail, and is printed in executive document above referred to. To avoid needless recapitulation I have taken that report as my basis, examining the items in the order therein observed, and specially commenting only upon a few, in respect to which I differ from the conclusions of the War Department.

Voucher No. 2. Abstract A.—F. M. Durance's company.

[Page 6 and Exhibit No. 19, page 30.]

The War Department excluded the service of Second Lieut. Alderman Carlton because the officer's name did not appear on the muster-roll. F. M. Durance, the captain of the company, in a report to General Jesse Carter on June 14, 1856 (*vide Journals General Assembly 1856, Indian Affairs, page 20*), mentions the services of Lieutenant Carlton, and the killing of this officer by Indians on that day. The omission to report him no doubt arose from the fact that the muster-roll was not made up until after August 22, 1856. At this date Joseph Howell was second lieutenant of the company, he having been elected on June 20, 1856, to succeed Lieutenant Carlton. The evidence of service is satisfactory; I therefore allow the item of \$410.49.

Claimed by the State for this company	\$15,794.91
I disallow for reasons stated in War Department report	378.70
allow	15,416.21

Voucher No. 10. Abstract A.—A. J. T. Wright's company.

[Page 6 and Exhibit No. 27, page 52.]

Included in the disallowances was an item of \$105.45 in the payment to James S. Turner, for the reason that Turner receipted for the entire term, whereas the muster-roll shows that after June 3, 1856, Elisha Gibson served as Turner's substitute.

The fact may have been that the substitute received his portion either from the paymaster or from Turner, and it may have been arranged between them that Turner should receipt for the whole sum and then compensate Gibson. At all events, the service was performed and the State has paid for it. If Gibson is now entitled to anything his claim would be against the State. The United States is not interested in the question. I therefore allow this item.

Claimed by the State for this company	\$9,677.71
I disallow for reasons stated in the War Department report.....	100.75
I allow	9,566.96

Voucher No. 21, Abstract A.—John McNiell's company.

[Page 7.]

The War Department excluded the amount claimed as payment to this company, because the State is not now able to produce the rolls, which have been lost.

There is no doubt of the company's service; also that Captain Pearson paid it, and that his account for such payment was duly rendered to the State and underwent precisely the same process of auditing with the accounts for the payment of the other companies. It must be presumed that Captain Pearson paid this company in accordance with the same rules and scale of prices applied to the other companies.

In the absence of precise information, it is reasonable to suppose that about the same percentage of errors would now be found in the rolls of this company, if they could be produced, which were found in the others.

Claimed by the State for this company.....	\$3,303.06
I disallow 2 per cent	66.06
I allow for reasons above stated.....	3,237.00

Voucher No. 22, Abstract A.—Simeon Sparkman's company.

[Page 7.]

The same remarks apply to this expenditure as are noted in regard to voucher No. 21.

Claimed by the State for this company.....	\$2,967.31
I disallow 2 per cent.....	59.35
I allow for reasons above stated.....	2,907.96

Voucher No. 26½, Abstract A.—Field and staff roll.

[Page 7 and Exhibit No. 39, page 75.]

The War Department excepted to the amount paid to M. Whit Smith as salary, \$1,075.40, on the ground that he was not an officer of a regiment, there being no regimental organizations.

The law contemplates the allowance to Florida for reasonable and legitimate expenses of keeping the force in active service. There were eighteen companies, scattered in different localities. For the duties of supplying these companies in all respects the State paid five persons, viz: Jesse Carter (designated as special agent, but in fact discharging the duties of a quartermaster-general and commissary-general), M. Whit Smith, commissioned by the governor (vide Journal, 1856) and acting as a quartermaster and commissary, and three minor officers. This does not seem an over-proportion to the duties, and not in excess of the provision which would be made for the same number of companies in the United States service when widely scattered. The War Department took no exception to the compensation paid Jesse Carter, although it was not upon any scale of any grade in the United States Army, he having been paid a salary as agent, with commissions on disbursements, and reimbursement of office and traveling expenses. If the objections taken in Smith's case were good, they would seem to apply with equal force in Carter's case.

I hold that the State should be allowed this item—as computed by the War Department, \$1,075.40. For reasons above stated I also allow items \$833, \$367.50, and \$85.33.

Claimed by the State on this roll	\$12,341.49
I disallow for reasons stated in War Department report	2,202.89
I allow	10,138.60

Abstract B.—Subsistence.

[Page 8, and Exhibit No. 42, page 77.]

On this abstract the Commissary-General recommended disallowances aggregating \$17,775.13½, but the judge-advocate (with approval of the Secretary of War) disallowed only items as follows:

Vouchers missing	\$2,614.79½
Voucher not received	11,575.59½
Vouchers unauthorized expenditures	1,755.13
Total	15,945.51½

The amount stated as \$11,575.59½ is in fact only \$9,434.90. The item of \$2,140.69 (E. G. Rogers & Co.), and which was made to swell this amount, has no existence. There was no such item on the State's voucher, No. 53 (No. 1, miscellaneous). Hence so much of this amount (\$11,575.59) was without any other foundation than some clerical mistake. Referring to the residue (\$9,434.90) in said amount, and also to the bill of \$2,120.56 (E. G. Rogers & Co.), included in the sum of \$2,614.79½ above, I consider that these items should be allowed. There is no room for doubt in any case that the supplies had been actually purchased by and delivered to the State, and had been used by the State in subsisting troops. On all these points the evidence is clear. The presumption of payment is so strong that I do not feel justified in excluding the items because technical receipts are not produced. Excepting about \$50 in small items the two amounts represent purchases in large quantities by the State officers on account of the State; from two firms in New Orleans, viz, Post & Mel, and E. G. Rogers & Co. The presumption is very strong that these merchants did not neglect to ask and receive payment of these large bills. The purchasing officers duly rendered their accounts to the State, and these items were included therein as bills which had been paid. Indeed, in one case (voucher 49) it clearly appears that the State commissary had drawn \$2,000 from the governor and had sent it *in advance* to Post & Mel to make purchases.

Where, as in this case, the United States is liable only to the State, and in no event to the vendors, there is no occasion for extreme strictness in insisting on the production of technical and formal evidence of the discharge of the debts. It is sufficient, that presumption puts it beyond reasonable doubt that the State did actually pay those from whom it made the purchases I therefore allow the items \$11,575.59 and \$2,120.56.

Claimed by the State on this abstract	\$23,474.90
Errors in vouchers to be added	361.54
Correct total of abstract	23,836.44
I disallow for reasons stated in War Department report	2,249.37
I allow	21,587.07

Abstract C.—Forage.

[Page 9, and Exhibit No. 45, page 83.]

On this abstract are four items, \$636.85, \$641.72, \$324, and \$350.12 for purchases of forage from Post and Mel, and E. G. Rogers & Co. These items were embraced in the same bills with the items for *subsistence* bought from them (see Abstract B), and the remarks above made respecting the subsistence items apply here. I allow these items, amounting to \$952.69. I also allow sundry items, \$3, \$19.09, \$11.66, \$19.12, \$23.91, and \$23.91, aggregating \$100.69 for which there are no formal receipts, but where the evidence of purchase and use by the State is substantial.

In the total allowed by the War Department on the forage abstract was included an item of \$4,291.52, paid to A. L. Caruthers for corn and fodder for Capt. H. D. Dyche's company, in the period from July 22, 1849, to October 27, 1849.

The allowance was doubtless made through oversight. Probably the fact of the payment being made in October, 1859, misled the examiner into a supposition that the service was in 1859, whereas it was ten years earlier. The act of March 3, 1881, relates only to expenditures incident to the suppression of Indian hostilities between December 1, 1855, and January 1, 1860. I exclude the amount *here*, and consider it in the separate claim for expenditures in 1849.

Claimed by the State on this abstract.....	\$42,279.52
Errors in vouchers to be added.....	56.00
	<hr/>
	42,335.52
Errors in vouchers to be deducted.....	30.90
	<hr/>
	42,304.62
Item of 1849 expenditures deducted.....	4,293.52
	<hr/>
	38,011.10
I disallow for reasons stated in War Department report.....	5,581.50
	<hr/>
I allow	32,429.60

Abstract G.—Ordnance.

[Page 10, and Exhibit No 49, page 94.]

I consider that items \$156.50 and \$163.40 (vouchers 24 and 61), purchases of Post & Mel, and E. G. Rogers & Co., should be allowed. The evidence is substantial that the State bought, received, and paid for the ordnance—

Claimed by the State on this abstract.....	\$408.43
I disallow for reasons stated in War Department report.....	300.63
	<hr/>
I allow	507.80

Abstract H.—Contingencies.

[Page 10, and Exhibit No. 45, page 89.]

Item of \$310.75, which it is claimed was paid by General Jesse Carter. The bill of lading is not intelligible. In the body thereof the items are stated, and aggregate \$310.75, but in the heading it is recited that the entire freight (to be paid by General Carter) is \$190.23; also in a note thereon the master of the boat was directed by Post & Mel (the shippers) to collect the \$190.23 from General Carter, or, if he failed to pay that sum, to reserve certain parts of the cargo for sale to pay said freight. As the evidence stands, it does not seem that Carter paid more than \$190.23, and I allow only that sum. I also allow items \$65.36, \$122.07, \$1.65, \$289.50, and \$177.97 of item \$198.10 (\$20.13 having been allowed in subsistence account, Abstract B). The evidence is fully satisfactory that Post & Mel, and E. G. Rogers & Co. sold the goods to the State, shipped them to Florida, and were re-imbursed by the State the freight thereon.

Claimed by the State on this abstract.....	\$10,332.84
I disallow for reasons stated in War Department report.....	470.25
	<hr/>
I allow	9,862.59

Abstract I.—Stationery.

[Page 10, and Exhibit No. 45, page 90.]

For reasons stated respecting subsistence (Abstract B), items \$44.10 and \$50 are allowed.

Claimed by the State on this abstract.....	\$111.11
I disallow for reasons stated in War Department report.....	6.91
	<hr/>
I allow	104.20

ACCOUNT BETWEEN UNITED STATES AND FLORIDA.

EXHIBIT I.

Summary of Third Auditor's allowances for "pay of troops" from December 1, 1855, to January 1, 1860. (Abstract A.)

Company.	No. of roll.	Period of service.		Claim.	Amount allowed.	Amount disallowed.
		From—	To—			
W. B. Hooker.....	1	Jan. 3, 1856	Feb. 21, 1856	\$4,809.57	\$4,557.01	\$252.56
F. M. Durance.....	2	Feb. 21, 1856	Aug. 22, 1856	15,794.91	15,416.21	378.70
Do.....	3	Aug. 22, 1856	Dec. 21, 1856	9,683.00	9,587.92	125.08
William H. Kendrick.....	4	Feb. 26, 1856	Aug. 28, 1856	16,277.99	16,158.46	119.53
Do.....	5	Aug. 28, 1856	Dec. 6, 1856	8,906.50	8,832.11	74.39
A. D. Johnson.....	6	Feb. 26, 1856	Sept. 2, 1856	16,739.85	16,459.66	280.19
Do.....	7	Sept. 2, 1856	Dec. 20, 1856	8,833.03	8,706.46	127.47
Leroy G. Lee.....	8	Mar. 12, 1856	Aug. 20, 1856	14,108.34	13,740.30	368.04
A. J. T. Wright.....	9	Apr. 28, 1856	May 17, 1856	574.68	544.49	30.19
Do.....	10	May 18, 1856	Aug. 1, 1856	9,667.71	9,566.96	100.75
John McNeill.....	11	May 15, 1856	Aug. 12, 1856	2,059.45	2,004.05	55.40
Asa A. Stewart.....	12	May 18, 1856	Sept. 30, 1856	11,510.89	11,492.31	18.58
Robert Youngblood.....	13	May 18, 1856	Sept. 30, 1856	5,804.18	5,698.05	106.13
Enoch Daniel.....	14	May 30, 1856	July 20, 1856	1,994.82	1,981.85	12.97
Wm. B. Hardee.....	15	June 1, 1856	June 29, 1856	180.14	179.04	1.10
Alexander Bell.....	16	June 24, 1856	Sept. 30, 1856	3,526.62	3,411.61	115.01
Thomas Huphey.....	17	Aug. 18, 1856	Sept. 30, 1856	784.40	781.02	3.38
E. T. Kendrick.....	18	Oct. 23, 1856	Jan. 14, 1857	3,213.36	3,199.16	44.20
John Addison.....	19	April 8, 1856	Oct. 7, 1856	10,232.43	10,232.43	.....
John Parker.....	20	Oct. 7, 1856	Dec. 15, 1856	4,556.59	4,023.98	532.61
John McNeill.....	21	.....	Not stated on abst.	3,303.06	3,237.00	66.06
S. Sparkman.....	22	.....	do.....	2,967.31	2,907.96	59.35
R. B. Sullivan.....	23	.....	do.....	809.15	809.15	.....
Field and staff.....	24	.....	do.....	12,341.49	10,138.60	2,202.89
Total.....				168,720.37	163,645.79	5,074.58

NOTE.—Rolls 24, 25, and 26, aggregating \$11,316.91, pertain to payments made by the State of Florida for services in 1849, and are not included in above statement.

EXHIBIT II.

General summary of Third Auditor's allowances on items pertaining to Indian hostilities, 1855-'59.

Abstract.	For what purpose.	Amount of claim.	Amount allowed.	Amount disallowed.
A.....	Pay of troops.....	\$168,720.37	\$163,645.79	\$5,074.58
B.....	Subsistence.....	23,836.44	21,587.07	*2,249.37
C.....	Forage.....	42,304.62	32,429.60	9,875.02
D.....	Transportation.....	19,843.28	17,286.89	2,556.39
E.....	Camp and garrison equipage.....	193.81	98.59	95.22
F.....	Quartermasters' stores.....	589.67	395.16	194.51
G.....	Ordnance.....	808.43	507.80	300.63
H.....	Contingencies.....	10,332.84	9,862.59	470.25
I.....	Stationery.....	111.11	104.20	6.91
K.....	Medical and hospital stores.....	1,362.83	508.82	854.01
Total.....		268,103.40	246,426.51	21,676.89

NOTE.—Abstract K includes accounts of J. M. Cooper, J. A. Jarrard, Fred. K. Lykes, and Perry G. Wall for \$7.50, \$22, \$5.90, and \$31.25, respectively. (See Colonel Barr's report, pages 91 and 96.)

*The sum of \$1,514.52 of the amount disallowed is for subsistence of Captain Dyeche's company in 1849, and is commented on under head of expenditures for that period.

Items \$150, \$1,410.77, and \$1,293.52 of the amount disallowed are for forage for troops in 1849, and are commented on under head of expenditures for that period.

EXHIBIT III.

Summary of sales of military stores (subsistence, forage, etc.), as shown by returns of Jesse Carter, special agent.

Date.	Amount.	Date.	Amount.
Oct., 1856	\$80.00	Jan., 1857	\$24.55
Nov., 1856	26.27	First quarter, 1857	499.48
Dec., 1856	660.38		
Jan., 1857	114.97	Total	1,405.65

CLAIM FOR EXPENSES IN 1849—DETAILED STATEMENT.

Large payments have already been made to the State on account of expenses incurred in 1849. But upon careful examination it is found that they did not include any of the items embraced in the present claim. The acts of June 30, 1851, and March 3, 1857, under which such payments were made, did not permit the consideration of any items, unless payment thereof had actually been made by the State. As the State had not then paid the items in this claim (and did not pay them until 1859), it was not able to include them in the previous claims.

The claim is as follows:

Voucher 24 A.—Capt. H. D. Dyche's company, July 22 to October 27, 1849.	\$4,786.43
25 A.—Capt. A. Jernigan's company, July 22 to October 23, 1849.	4,929.48
26 A.—Capt. J. O. Devall's company, July 24 to October 24, 1849.	1,601.00
53 B.—A. L. Caruthers, subsistence, July 22 to October 27, 1849..	1,514.52
77 C.—S. L. Sparkman, forage	150.00
79 C.—A. Jernigan, forage	4,410.77
79 C.—A. L. Caruthers, forage.....	4,293.52
Total	21,685.72

Vouchers No. 24 and No. 25 A.

The aggregate paid by the State to Captain Dyche's company and Captain Jernigan's company is not in excess of what would have been paid by the United States for similar companies for the same time. I therefore allow the items in full.

Voucher No. 26 A.

Of the aggregate claimed to have been paid by the State to Captain Devall's company, three privates, whose pay is stated at \$70.50 each, do not sign receipts, and there is no evidence upon which to base an allowance. Disallowing these items, I allow the balance, \$1,389.50.

Voucher No. 53 B.

The item is cost of subsistence for Capt. H. D. Dyche's company of sixty-nine men for ninety-five days. The articles purchased are component parts of a ration, and the prices charged appear reasonable. I therefore allow the item \$1,514.52 in full. The State has produced no vouchers and has claimed no re-imbursement for subsisting the other two companies.

Voucher No. 77 C.

In respect to this item of \$150 for forage there is no voucher, and no data whatever on which to base an allowance; I therefore exclude it.

Voucher No. 79 C (part).

This item is said to be cost of forage for Captain Jernigan's company. The same general remark applies in this case as is noted in regard to voucher 77 C above, and the amount is disallowed.

Voucher No. 79 C (part).

For cost of forage (corn and fodder) for Captain Dyche's company between July 22, 1849, and October 27, 1849, \$4,293.52.

The prices paid, I think, may be accepted as reasonable, and I allow the item claimed. The State has presented no vouchers for forage furnished Captain Jernigan's company or Captain Devall's company.

EXHIBIT IV.

General summary of Third Auditor's allowances on items pertaining to Indian hostilities in 1849.

For what purpose.	Amount of claim.	Amount allowed.	Amount disallowed.
Capt. H. D. Dyche's, company.....	\$4,786.43	\$4,786.43	.....
Capt. A. Jernigan's, company.....	4,929.48	4,929.48	.....
Capt. J. O. Devall's, company.....	1,601.00	1,389.50	\$211.50
A. L. Caruthers, subsistence.....	1,514.52	1,514.52	.....
S. L. Sparkman, forage.....	150.00	.....	160 00
A. Jernigan, forage.....	4,410.77	.....	4,410.77
A. L. Caruthers, forage.....	4,293.52	4,293.52	.....
	21,685.72	16,913.45	4,772.27