

CLAIMS OF THE STATE OF IOWA.

MARCH 24, 1868.—Ordered to be printed and recommitted to the Committee on Military Affairs.

Mr. GARFIELD, from the Committee on Military Affairs, made the following

REPORT.

COMMISSIONER'S OFFICE, IOWA CLAIMS,
Washington, D. C., December 6, 1867.

The undersigned having been appointed by the President, under the act approved July 25, 1866, commissioner "to examine and report upon the claim of the State of Iowa for forage, transportation, subsistence, and clothing furnished by said State to certain volunteers of said State under command of Colonels Morledge and Edwards; also, the claim of the State of Iowa for repayment of certain moneys paid by said State in raising, arming, equipping, paying, and subsisting certain troops of the State, maintained by the State on the southern and northwestern borders thereof, during the late rebellion; and also the claim of said State for compensation for certain forage procured, and barracks built by the State on the northwestern border thereof, and turned over by the State to and used by the United States," has the honor to submit the following report:

These claims are for reimbursement of expenses incurred and payments made by the State in the employment of a State militia force to protect it against the depredations of Indians on the north, and bushwhacking rebels in the south, during a period of the rebellion when the United States government was unprepared to furnish the troops necessary for that purpose.

After a careful examination of the act, and of the claims and their vouchers presented by the State, I became satisfied that it would not be possible or proper to apply to them the rules usually prescribed by the accounting officers of the treasury for the settlement of military claims against the government. The exigencies of the case demanded immediate action, and the exceptional circumstances under which they originated rendered these expenditures absolutely imperative, and would of themselves have justified a greater departure from the proper forms of the various vouchers than is found in them.

The troops employed were the regiments of Colonels Morledge, Edwards, and Bussey, on the southern border in 1861; the "southern border brigade" in 1862-'3; "southwestern frontier companies" in 1861-'2-'3-'4; miscellaneous companies in 1864, on southern border; the "northwestern frontier guards" in 1861; and the "northern border brigade" in 1862-'3.

I shall not attempt to give a detailed history of the circumstances under which these several bodies of troops were called out, as they will be shown by the statements of his excellency Governor Kirkwood, Colonel J. N. Dewey, State commissioner of claims, and the reports of the various agents and officers

employed, all of which accompany this report. The Sioux Indians, very soon after the outbreak of the rebellion, showed a very strong disposition to hostilities, and caused intense alarm and excitement among the settlers in the northern and northwestern borders of the State. These settlers were mostly of foreign birth, only recently arrived in the country, and entirely unacquainted with the Indian character and habits, and hence the more easily excited and alarmed by the current reports of their treachery and barbarity. "The alarm was such," says Governor Kirkwood, "that the people nearly en masse were leaving their homes, taking their families and such property as they conveniently could, and abandoning all else, and urgent appeals were made to me for protection." In this state of affairs, to afford such protection as was in the power of the State was an imperative duty with the governor, and he discharged it faithfully by calling into the service of the State the various troops employed on its northern borders. They were retained only while their services could not be dispensed with, and as soon as they could be safely discharged they were mustered out. While in the service some of these troops built barracks and block-houses, and at the time of their discharge turned them over to the United States troops by whom they were relieved.

While this state of affairs existed in the northern section, armed rebels in Missouri and their sympathizers in the southern part of the State were strongly threatening its peace, and the Union men there were loudly calling for aid to protect themselves against bushwhackers, who, in some instances, penetrated far into the interior of the State, carrying off prisoners and committing their usual depredations. The government was calling loudly for volunteers from the State to aid in the suppression of the rebellion, but, says Governor Kirkwood, "it was useless to expect men to volunteer to leave their homes and families unless they had some guarantee that these would be protected during their absence." Hence arose the necessity for the services of the regiments of Colonels Morledge, Edwards, and Bussey, as also the other organizations employed in the southern portion of the State.

These troops were accordingly "raised, armed, equipped, paid, and subsisted," in accordance with the provisions of an act of the legislature of the State approved April 7, 1862, and hereunto appended, by which it is provided that "the officers and men shall receive the same pay and allowances as are allowed to like troops in the service of the United States."

In the examination of the question of reimbursement to the State of Iowa for the expenses incurred by these several bodies of troops two questions arise, by the answers to which the whole matter must be decided :

First. Was there such necessity for their employment as to justify their organization ?

Second. Were the expenditures made under the several heads reasonable and proper, and in accordance with the spirit of the laws in such cases made and provided ?

With regard to the necessity, the facts stated above show, in my opinion, that it was absolutely imperative. On the one border the lives and property of the inhabitants of the State were threatened by a sanguinary and savage foe ; and on the other the integrity of the State itself as a member of the Union was in imminent jeopardy from armed traitors and rebels seeking its conquest ; no one can doubt the necessity and propriety of employing these troops.

As to the expenditures, the legislature, by the act referred to, directed that all accounts arising under the employment of these troops should be submitted previous to payment to a board of commissioners then in existence, whose duty it was to audit and allow all claims against the State. Fortunately the members of this board were intelligent and discreet, and consulted a rigid economy in their allowances—being somewhat controlled, perhaps, by the idea of the uncertainty of the amount being refunded by the government. The board had plenary

powers; its decisions were final, as no appeal could be taken from them, nor could any account be paid without its approval, with the amount allowed indorsed upon it, and verified by the signatures of its members. My examination of these accounts shows me that they are carefully made up in accordance with the laws of the State, verified on oath, and though not in the forms used by the Treasury Department, yet sufficiently like them for all practical purposes. I therefore did not attempt to apply to them the regulations of the accounting officers of the treasury, for had this been possible it did not seem likely that Congress would have provided by law for a commissioner "to examine and report upon" claims that could have been as well decided upon by those officers themselves. The letters of the Secretary of the Treasury and the Second Comptroller, hereto appended, sanction this opinion.

The regiments of Colonels Morledge and Edwards, and the company of Captain Jones, were called into service in 1861, and were employed with the consent of Major General Pope, in active service in Missouri.

The following is the statement of the claim on account of all the troops, (see pay-rolls and abstracts, appended:)

Colonel Morledge's regiment.

| | |
|---|-------------|
| On account of pay of officers and men | \$14,405 11 |
| On account of subsistence | 1,206 56 |
| On account of transportation | 1,988 60 |
| On account of forage | 206 35 |
| On account of other expenses | 105 02 |

Amount claimed on all accounts 17,911 64

Colonel Edwards's regiment.

| | |
|-------------------------------|-------------|
| Pay of officers and men | \$10,732 29 |
| Subsistence | 1,831 12 |
| Transportation | 3,616 12 |
| Forage | 136 40 |
| Miscellaneous expenses | 540 16 |

Amount claimed on all accounts 16,856 09

Captain Jones's company.

| | |
|-------------------------------|------------|
| Pay of officers and men | \$2,493 50 |
|-------------------------------|------------|

Total claimed on all accounts 2,493 50

Southern border brigade.

This brigade consisted of four battalions, containing in all eleven companies.

| | |
|---|------------|
| Pay of officers and men 1st battalion | \$9,031 29 |
| Pay of officers and men 2d battalion | 9,535 72 |
| Pay of officers and men 3d battalion | 14,629 54 |
| Pay of officers and men 4th battalion | 7,276 30 |

| | |
|---------------------------------------|-----------|
| Total on account of pay claimed | 40,472 85 |
| Add for raising | 100 56 |
| Miscellaneous | 107 50 |

Total on all accounts 40,680 91

Northern border brigade.

This brigade consisted of six companies.

| | |
|-------------------------------|-------------------|
| Pay of officers and men | \$80,329 42 |
| Raising | 1,735 90 |
| Arms and equipments | 114 04 |
| Subsistence | 11,539 59 |
| Transportation | 2,935 91 |
| Forage | 8,939 89 |
| Barracks and quarters | 1,735 95 |
| Miscellaneous | 1,928 54 |
| Total on all accounts | <u>109,259 24</u> |

Northwestern frontier guard.

| | |
|-------------------------------|------------------|
| Pay of officers and men | \$16,931 96 |
| Raising | 23 00 |
| Arms and equipments | 41 30 |
| Subsistence | 5,132 64 |
| Transportation | 3,107 25 |
| Forage | 997 08 |
| Barracks and quarters | 153 60 |
| Miscellaneous | 2,009 80 |
| Total on all accounts | <u>28,396 63</u> |

Miscellaneous companies, southern border, including Colonel Bussey's regiment, 16 companies in all, and described on abstract of General Baker as "southwestern frontier companies," and "miscellaneous companies."

| | |
|---|------------------|
| Pay of officers and men of "southwestern frontier companies" .. | \$2,983 09 |
| Pay of miscellaneous companies | 10,135 47 |
| Making total pay of officers and men | 13,118 56 |
| Arms and equipments | 72 70 |
| Subsistence | 540 60 |
| Transportation | 6 00 |
| Forage | 300 94 |
| Miscellaneous | 211 42 |
| Total on all accounts | <u>14,250 22</u> |

Recapitulation.

| | |
|---|-------------------|
| Colonel Morledge's regiment | \$17,911 64 |
| Colonel Edwards's regiment | 10,856 09 |
| Captain Jones's company | 2,493 50 |
| Southern border brigade | 40,680 91 |
| Northern border brigade | 109,259 24 |
| Northwestern frontier guard | 28,396 63 |
| Miscellaneous companies | 14,250 22 |
| Amount claimed by State on all accounts | <u>229,848 23</u> |

The payment of this amount is respectfully recommended.

ROBT. C. BUCHANAN,

Brevet Major General U. S. A., Commissioner.

List of documents appended to this report.

1. Statement of his Excellency ex-Governor S. J. Kirkwood.
2. Statement of Colonel J. N. Dewey, commissioner.
3. Correspondence between Governor Kirkwood, the President, Secretary of War, and Generals Pope and Hurlbut, marked appendix A.
4. Correspondence between Gov. Kirkwood and Col. Cyrus Bussey, marked B.
5. Correspondence between Gov. Kirkwood and Col. John Edwards, marked C.
6. Correspondence of Governor Kirkwood, Colonel Cranor and Colonel Baldwin, with Colonel J. R. Morledge, marked D.
7. Reports of Colonels C. Baldwin and G. N. Dodge, marked appendix E.
8. Correspondence of Governor Kirkwood with Judges C. Baldwin and A. W. Hubbard and Captain J. Mitchell, marked appendix F.
9. Correspondence of Governor Kirkwood, Governor Jayne, of Dakota, General Blunt, United States volunteers, Lieutenant Colonel Nutt, A. D. C., Judge Baldwin, Captains Zieber and Smith, marked appendix G.
10. Acts of general assembly of Iowa "to provide for the protection of the northwestern frontier of Iowa, and the better protection of the southern border."
11. Act providing for the payment of the regiments of Colonels Morledge and Edwards, the company of Captain Jones, and amendatory of an act providing for auditing accounts, &c.
12. Letters of Second Comptroller and Secretary of the Treasury in relation to rules for settlement of Iowa accounts.
13. Extract from report of United States commission on war claims, at St. Louis, Missouri, July 28, 1863, in relation to the regiments of Colonels Morledge and Edwards, and the company of Captain Jones.
14. Affidavit of Captain L. K. Wolfe in relation to barracks on the northern border.
15. Letter of Colonel Dewey, commissioner, enclosing affidavit of Captain Wolfe.
16. Letter of Quartermaster General United States army, stating that no claims for forage, transportation, &c., have been disallowed in that office.
17. Abstract of payments made to the regiments of Colonels Morledge and Edwards, and the company of Captain Jones, with the accompanying pay-rolls annexed, 31 in number.
18. Abstract of payments to southern border brigade.
19. Abstract of payments made to northern border brigade.
20. Abstract of payments made to northwestern frontier guards, and miscellaneous companies, southern border, including Colonel Bussey's regiment.
21. Recapitulation of payments made on the foregoing abstracts.
22. Abstract of expenditures made on account of the regiment of Colonel Morledge for forage, transportation, subsistence, &c.
23. Abstract of expenditures made on account of the regiment of Colonel Edwards for forage, transportation, &c.
24. Abstract of expenditures made on account of "raising, and other expenses," of southern border brigade.
25. Abstract of expenditures made on account of "raising, subsisting," &c., the northern border brigade.
26. Abstract of expenditures made on account of "raising, arming," &c., the northwestern "frontier guard."
27. Abstract of expenditures made on account of "arming, subsisting," &c., the regiment of Colonel Bussey, and miscellaneous companies.
28. Supplementary abstract to the foregoing.
29. Recapitulation of expenditures made on foregoing abstracts.
30. Abstract of expenditures made on account of barracks, block-houses, &c.

Respectfully submitted:

ROBERT C. BUCHANAN,

Brevet Major General United States Army, Commissioner.