

There has also been made a final settlement of the fourth installment, by which the unadjusted balance of \$871.84 has been recovered, and a special settlement of the seventh installment, resulting in the recovery of \$20,266 78-100, in all, the sum of \$21,138 62-100, which I have caused to be carried to the credit of the State on the books of the Treasury Department.

There remains then at this date, an unadjusted balance of suspended and disallowed claims against the United States, after special settlement of all, and a final settlement of the fourth installment, a sum amounting to \$116,874.89. Their further settlement is now being urged forward as speedily as possible, and I feel warranted in the belief that but a few more weeks will elapse before I shall be able to make my final report upon the subject of the "State War claims." In addition to the sum named above, (\$21,138 62-100), as being carried to the credit of the State, on the books of the Treasury Department, I think it safe to estimate that a still further sum of between forty and fifty thousand dollars will also be successfully carried through and placed to our credit.

Since the date of my last report there has also been collected and paid over to your Excellency, on account of the 5 per cent. due the State, arising from sales of the public lands within its limits, for the benefit and use of the school fund, the sum of \$36,136 67-100. A further small sum may also be expected to be paid in from this source.

I have delayed the duty of making this statement until the latest possible moment, in the hope that I should thereby be able to make my concluding report, before the outgoing of your administration. Hence, I trust you will pardon the delay. I have the honor to remain,

Very respectfully,

Your obedient servant,

J. N. DEWEY,

Commissioner.

SPECIAL MESSAGE

OF THE

GOVERNOR OF IOWA,

TRANSMITTING

REPORT OF JOHN N. DEWEY.

COMMISSIONER UNDER CHAPTER NINETY-FIVE, OF THE ACTS OF THE ELEVENTH
GENERAL ASSEMBLY.

LAI D BEFORE THE FOURTEENTH GENERAL ASSEMBLY, APRIL 2, 1872.

DES MOINES:

G. W. EDWARDS, STATE PRINTER.
1872.

SPECIAL MESSAGE.

STATE OF IOWA, EXECUTIVE DEPARTMENT, }
April 2, 1872. }

Gentlemen of the Senate and House of Representatives:

I herewith transmit the final report of Col. John N. Dewey, Commissioner under chapter 95, of the acts of the Eleventh General Assembly, giving a detailed statement of the prosecution before the accounting officers at Washington, of the claims of the State growing out of the war of the rebellion, and the protection of our frontiers, from the date of his appointment to the 1st day of April, 1872.

This statement shows that since the date of his last report to my predecessor, the Commissioner has secured the allowance of \$80,237.40, making, with the sum then just allowed, a total of \$101,376.02, leaving a disallowed balance of \$33,900.82. The nature of the claims disallowed, and the extreme improbability of ever getting them audited and paid without special legislation by Congress, you will find fully set forth in the accompanying report.

On the 18th day of April, A. D., 1866, the act took effect, which constituted Col. Dewey a Commissioner for the State to press these claims to a settlement with the General Government. He entered upon his duties with his usual zeal, system, and determination. He found unadjusted balances claimed by the State of Iowa, amounting to \$1,090,733.50. These claims, although regarded as just, were at that time thought to be so uncertain as to collection, that several gentleman who had given them attention, were favorable to a commutation with the Government, from which we would have failed to realize one-half the amount of subsequent allowances. I cannot, therefore, in submitting this report, fail to say that the Commissioner for

Iowa, by the energy and good judgment with which he pressed the claims before the Departments at Washington, and the results realized from his efforts, has more than met the expectations of the people, especially of those conversant with the obstacles he had to overcome, and is entitled, aside from his compensation, to the recognition of having been a faithful and conscientious agent of the State.

C. C. CARPENTER.

REPORT.

To His Excellency, C. C. CARPENTER, Governor :

Having, since the date of my last report to your immediate predecessor, concluded a final settlement of the first installment of the Iowa war claims, by which the whole of the then outstanding balance has been recovered, and a special settlement of the second, third, fifth, and seventh installments, by which the further sum of \$80,237.40 has been admitted due, making, with the addition of the sum then but recently admitted, a total of \$101,376.02, which I have caused to be carried to the credit of the State, as per statement of Third Auditor to your Excellency, I beg now, as then intimated, to make a final report of my action in these premises.

These claims, although all of a military character, arose at different periods of time, and grew out of different exigencies. For some of them, Congress in 1861 made provision for payment, while, for others, none whatever had been made, these last being essentially for expenses incurred for State protection, and not for national defense. Nearly a quarter of a million of dollars was of this character, and for their payment provision had first to be made by law. To secure this, was one of the earliest efforts of the undersigned—an effort in the end successful, through the aid and influence of the very able delegation then representing this State in the Federal Congress. No authority of Congress, however, ever authorized the payment of any of these claims, except upon proper vouchers, passed upon and settled by the proper accounting officers of the Treasury Department, after the most rigid scrutiny. These settlements were made by installments, and involved a great amount of labor, not only in preparing them for departmental action, but also in subsequent explanations, personally and in writing, whereby objections were removed, by supplying information to those having charge of the examination of the vouchers, as to the legality, authority, justice, or necessity of the different expenditures, for which re-imbursement was claimed.

The first installment (numerically) filed with the Department in February, 1862, was for pay of services of officers and men of the first three regiments of infantry, previous to their muster into United States service. It amounted to \$30,824.51.

The second installment, filed in February, 1863, was on account of payments made for "barracks and quarters, clothing, subsistence, "transportation, recruiting, and other expenses," necessarily incurred in raising troops for the United States service, to be employed in suppressing the rebellion. Amount as filed, \$334,281.47.

The third installment, filed in March, 1863, was for payments made to the officers and men of the remaining infantry and cavalry regiments, (First Cavalry excepted,) for services previous to muster-in. Amount as filed, \$282,457.30.

The fourth installment, or what is known as the fourth installment, was really the first as to point of time in which it originated. It arose out of expenses incurred in maintaining a company of men in the Spirit Lake country in 1857-8, to guard against a recurrence of what was known as the "Ink-pa-du-tah raid," or massacre. It amounted to \$18,988.84, and was originally preferred against the general Government by Governor Lowe, in 1859. Congress passed an act in 1860 for its payment, but coupled with certain provisions that nearly rendered it nugatory, so much so that it was not sufficiently perfected to go before the accounting officers of the Treasury Department until November, 1867.

The fifth installment, filed January, 1869, like the second, was for expenses necessarily incurred for "barracks and quarters, clothing, "subsistence, transportation, and other expenses," on account of troops raised for United States service, etc. Amount, as filed, \$166,574.51.

The sixth installment, filed in April, 1869, was on account of expenses incurred in raising, paying, and maintaining a militia force in 1861, '2, and '3, along our northern and southern borders, to guard against incursions by hostile Indians and rebel guerrillas. Like the fourth installment, legislation by Congress had to be invoked before it could be acted upon, or paid. This was at last obtained in the winter of 1869, when the accounts were immediately "abstracted," and brought before the proper accounting officers of the Treasury Department. Amount filed, \$229,848.23.

The seventh installment, filed December, 1869, was on account of payments made to the officers and men exclusively of the First Iowa Volunteer Cavalry for services rendered previous to muster into the United States service. Amount filed, \$27,779.42.

These several installments amounted in the aggregate—after balancing errors in extensions and footings—to the sum of \$1,090,733.50. From this amount deduct, on account of vouchers withdrawn from second installment and filed with the sixth, \$343.04; also, on account of vouchers withdrawn from fifth installment and returned to town of Guttenburg, and Clayton and Fayette counties, \$1,500.55—\$1,843.59—and we have remaining the sum of \$1,088,889.91. Of this amount I have recovered, and the State has been credited at different times on the books of the Treasury Department at Washington City, the sum of \$1,054,989.09, leaving \$33,889.91 as an unadjusted or disallowed balance. The vouchers representing this disallowed balance remain in the office of the Third Auditor at Washington; most of them have been disallowed two and three times over, after as many explanations. They represent a class of expenditures impossible for the State to have avoided, but yet of such a character that in no instance has the Government refunded them to a single State; their numbers and amounts, as well as reasons for their disallowance, may be ascertained upon consulting the statement of differences "on special settlement of second, "third, fifth, and seventh installments, reported February 9th, 1872, "returned February 10, 1872,"—copy of which has just been received, and which I hand you herewith. A comparison of these vouchers with the original abstracts filed therewith in the Department, shows this balance distributed as follows, viz:

On account of payments made to officers and men.....	\$17,294.30
“ “ “ clothing furnished to officers.....	211.62
“ “ “ subsistence.....	229.79
“ “ “ transportation.....	5,200.33
“ “ “ recruiting.....	110.00
“ “ “ other expenses.....	10,854.78
Total.....	\$33,900.82

A very large proportion of the "payments made to officers and men," which were disallowed, was on account of their failure to muster into the United States service. So of subsistence and transportation; nearly all of it being on account of rejected volunteers, furloughed, sick, or wounded soldiers, and officers who, for various reasons, failed to muster.

Under the head of "other expenses" was included whatever was expended by the State that did not strictly fall under some one of the preceding heads; as, the entire expense of the Adjutant, Pay, Quartermaster, and Surgeon-General's departments, the Bond or Loan Commissioners, the Board of Auditing Commissioners, interest on money temporarily borrowed, blank books and stationery for all the military departments, telegraphing, printing, advertising, etc. In the aggregate it amounted to nearly \$150,000, and, considering the nature, character, and great variety of these incidental expenses, the amount remaining unpaid is very small. It may be very nearly distributed as follows:

Clerical services in A. G., Q. M. G., and P. M. G. Departments, including blank books, stationery, &c.	\$ 3,500.00
Bond or loan commissioners, with printing, &c. for same.	2,600.00
Auditing commissioners, including blank books, &c.	500.00
Interest on money borrowed.	2,400.00
Printing, advertising, &c.	1,854.78
Total	\$10,854.78

As intimated above, the amount embraced in these disallowed vouchers is of such a character that the accounting officers of the Treasury Department, by whom these settlements are made, have heretofore steadfastly refused re-imbursement to any of the States for similar claims; nor can they be expected to do otherwise in the future without a most material modification of the rules and regulations prescribed by Secretary Chase under the laws of 1861 for the settlement of State claims, and rigidly adhered to by his successors up to the present time, with one single exception, viz.: the admission or payment of transportation by wagons, which was originally denied.

It is not impossible, however, with proper effort in the way of Congressional legislation, that a portion of these outstanding expenses might be recovered, and if successful in this direction it might be made to include payment for a small amount of similar claims, vouchers for which have never been filed, for the reason that they were understood to be clearly outside of any existing law authorizing their payment. To accomplish this purpose, however, might require a greater outlay of time and expense than would seem profitable to the State—in the minds of many persons—especially in the event of failure. Such being the case, and having succeeded in recovering, at comparatively small expense, nearly ninety-seven (97) per cent. of the entire claim, which in 1866 was considered so hopeless that many prudent men—legislators and others—thought it best to part with the whole of the State's interest in it for less than one half of the amount since collected, rather than incur the risk of additional expense, I hereby carry into effect a purpose several months since determined on, of respectfully declining any further action in the premises, by virtue of any existing act of the Legislature, conferring upon me the appointment of "a commissioner with full power to settle and adjust with the United States, all claims due therefrom, incurred by this State in raising, &c., troops, and sending them to the field, and for all other purposes or expenses growing out of, or incident to, the late rebellion."

I have the honor to remain

Your Excellency's obedient servant,

[Signed]

J. N. DEWEY.

Des Moines, Iowa, April 1, 1872.