

Legislative Document No. 8.

ANNUAL REPORT

OF THE

QUARTER-MASTER GENERAL

TO THE

GOVERNOR OF THE STATE OF KENTUCKY,

FOR THE YEAR 1871.

FRANKFORT, KY.:

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REPORT OF THE QUARTER-MASTER GENERAL.

OFFICE QUARTER-MASTER GENERAL,
FRANKFORT, KY., December 1, 1871. }

To his Excellency, P. H. LESLIE, Governor of the State of Kentucky:

SIR: I have the honor to submit the following report of the transactions and condition of the Quarter-Master's Department during the last year:

I have collected from the United States Government and paid into the State Treasury, on account of war claims, \$167,543 60. The larger portion of this sum was obtained upon a special settlement for ordnance and ordnance stores. Proceeding under the precedents established in the transfer of the Scott & Triplett guns, which I effected last fall, I collected from the claim all vouchers for ordnance and ordnance stores then remaining unpaid, amounting to \$132,345 10. I submitted them to the Secretary of War, with full evidence of service, &c., and formally tendered to the United States Government the arms and unexpended ammunition remaining on hand. General Belknap recognized the service, consented to accept the property, and detailed Major Hill, of the United States Army, to receive it.

On the 2d of June, 1871, I turned over to Major Hill, at the State Arsenal, 3,600 stand of small arms, 2 Billingham & Requa batteries, and 119,000 rounds of metallic cartridges. I returned immediately to Washington with the receipt of the ordnance officer for this property, and obtained therefor, from the Secretary of the Treasury, the sum of \$130,543 60, which was the prime cost of the property I had turned over, the accounting officers refusing to pay the item of \$1,801 50 charged for insurance.

Having effected this settlement, and also a balance on the eighth installment, the tenth installment was taken up, at my request. This installment amounted to \$582,692 43, consisting entirely of pay of troops raised, equipped, and maintained by the State for home service. No portion of it had ever been adjusted. Indeed, when first presented, six years since, it was rejected *in toto* by the Treasury officials; and from that time had been regarded by my predecessors and the State

Agent as being so hopelessly lost, that no effort had ever been made to obtain a settlement upon it. Feeling that I could not, in justice to myself at least, permit so large a sum of money to be lost to the State without some endeavor on my part to save it, and believing it to be an expenditure made in good faith by the people of Kentucky, under circumstances in every way justifying it, I had for several months been employed in obtaining and preparing evidence fully substantiating the service, and showing it, as I thought, to have been rendered in accordance with the terms of the act of July 27, 1861, under which all State war claims are adjusted. During the months of May and June the accounting officers of the Treasury were busily employed examining this evidence. It was rigidly scrutinized, and required to be amended and strengthened at many points. Being present during the entire time, I was able, in every instance, to promptly supply what was demanded.

After having passed the ordeal of the Treasury, it was referred, in an excess of caution, to the Secretary of War, for a recognition of the service, although he had twice so recognized these troops. General Sherman made a very emphatic indorsement upon the papers, and the Secretary of War, for the third time, directed that these troops should be regarded as having been actually employed in the service of the United States. Upon this recognition of service, the Third Auditor and Second Comptroller of the Treasury passed the entire installment, less \$57,433 71, suspended for want of muster and pay rolls, which could not be found, leaving the sum of \$525,258 72, which was declared to be due the State of Kentucky. Then there remained nothing to be done, save the mere official forms in preparing the paper, upon presentation of which the money could be obtained at the counter of the Treasury proper. The requisition and warrant passed through the prescribed hands, and was made a complete paper by the signature of Mr. Hartley, Acting Secretary of the Treasury—Mr. Boutwell being absent at his home in Massachusetts, and Mr. Richardson, First Assistant Secretary, being in Europe. Mr. Hartley, although an old official of the Treasury, had, I understand, never before acted in that capacity. After signing the warrant he declined to deliver it to me, saying it involved so large a sum of money that he preferred to hold it until the Secretary could return. Mr. Boutwell, upon his return, called for all the papers connected with the settlement, and undertook to revise the

whole matter. He finally decided to positively withhold the warrant, on the ground that the troops, for whose services reimbursement is asked, were not actually employed in the service of the United States, a point which, I think, is fully sustained by the evidence, and conclusively decided by the recognition of the troops by the Secretary of War; but it was not possible for Mr. Boutwell, amid the great mass of business pressing upon him, to fully and carefully investigate, in a few hours, a labor which had closely occupied for months a number of officials peculiarly skilled in this class of business. The attempting to do so I respectfully regard as the Secretary's great error. I inclose herewith a copy of Mr. Boutwell's decision, together with the argument, and a few of the more important papers upon which this claim is rested.

Mr. Boutwell, in rendering the decision, assured me that he regarded the claim as being just and equitable; that he regretted that he could not find authority under the law for its payment; but had every confidence that Congress would properly provide for it, as had been done in the claims of Missouri, Indiana, Ohio, and other States. And surely Congress cannot refuse the payment of a claim so commended to it, as being just and equitable within itself, every dollar of which has been passed upon by two sets of accounting officers of the Treasury Department, and bearing, as it does, the decided indorsement of General Sherman, in compliance with whose directions the expenditure was mainly made. I can but believe the appropriation will be readily accorded whenever the Commissioners of the Sinking Fund shall direct a proper presentation of the matter to be made before Congress.

Besides that portion of the war claim which has been adjusted, and rests, as related above, in the form of the undelivered warrant, there remains the sum of \$540,301 33 yet due, a little less than \$200,000 of which consists of vouchers for expenditures made in behalf of State troops. It will, therefore, be necessary, under the ruling of the Secretary of the Treasury, to so shape any action Congress may take in the matter, as to also provide for the settlement thereof, subject, of course, to the action of the Treasury Department, as to the evidence of the expenditure. The remainder, I think can be collected with but little trouble, when the proper evidence shall be furnished, which is now being prepared in this office as speedily as possible. We cannot, however, at present, do

much for the want of certain difference sheets, which we are daily expecting from Washington City.

In accordance with the act of February 3, 1871, whereby the Adjutant General is "directed to transfer to the Quarter-Master General all vouchers, papers, and documentary evidence upon which claims for pay due deceased soldiers, &c., have been paid from the Treasury of the State through the Adjutant General's office," I have received from that officer 70 claims, amounting to \$8,042 24, which have been incorporated into the twelfth installment of the war claim.

I would again respectfully call attention to those claims audited and reported by me to the last Legislature, and recommend that their payment be directed to be made out of the first moneys received from the United States Government on account of war claim. The sum is small, only \$4,215 22, and will cover the entire indebtedness of the State for military expenditures during the late civil war. A table of these claims, as required by the act providing therefor, is herewith appended.

Out of the appropriations of March 7th, 1867, and March 16th, 1869, no payments have been made during the year.

The expenditures on account of active militia amount to \$11 45, consisting of freight paid upon arms called in from hands of militia. I find great difficulty in having the arms and equipments in the militia properly cared for. It is not altogether, though in great part, the fault of the companies, since but few of them have armories. They should, however, be held to a more rigid accountability, through monthly reports and frequent inspections. An occasional visit by your Excellency and staff would doubtless have a good effect in inspiring them with a proper degree of pride, and contribute to their general efficiency.

I hand you herewith a tabular statement of the ordnance, munitions, ordnance stores, &c., in Arsenal and magazine, and in the hands of the militia and the schools, during the year. The Scott & Triplett guns (5,000 stand), 3,600 stand of Ballard rifles, 2 Billinghamst & Requa batteries, and 119,000 rounds of metallic cartridges, were transferred to the United States Government, and shipped, at their direction, to New York. There are now belonging to the State 13 pieces of artillery and 7,072 stand of small arms of every description; 4,666 of which are muzzle-loaders; 2,406 breech-loaders; 1,500 of the last mentioned are needle-guns. There have been re-

paired and cleaned, at the Arsenal, since January 1st, 1871, 4,730 stand of arms. I have had the Arsenal building painted throughout, which has, to a great extent, corrected the dampness which has heretofore made it a constant struggle to keep the arms stored therein clean. I have been enabled thereby to reduce the force employed to three persons—six having been heretofore kept busily engaged.

All of which is respectfully submitted.

EYETTE HEWITT,

Quarter-Master General.

LETTER OF 2D COMPTROLLER REFERRING QUESTION OF SERVICE TO THE SECRETARY OF WAR.

TREASURY DEPARTMENT,
2D COMPTROLLER'S OFFICE, JUNE 29, 1871. }

In the matter of the claim of the State of Kentucky for reimbursement of the sum of \$525,258 72, paid to State Militia for services rendered during the years (part of 1863), 1864, 1865, and a part of 1866:

Sir: It is claimed by the State that the troops above referred to, and generally known as State Capital Guards, Home Guards, and State Infantry, were actually employed in the military service of the United States, by order of the authority of the President or Secretary of War, as prescribed by the rules of the Secretary of the Treasury. (See copy herewith.)

By reference to the decision of the Secretary of War, dated July 9th, 1867 (see copy herewith), it will be seen that the Home Guards called temporarily into the military service of the United States in the autumn of 1861 for a specific service, and in October, 1861, disbanded, were, by the Secretary of War, regarded as actually employed in the service of the United States.

The abstracts Nos. 1 to 7, inclusive, show the amount of payments, periods of service, and character and designation of troops.

Inclosures A, B, C, and D contain the evidence of military officers of the above described organizations as to character of services performed, and by whose order rendered.

The affidavit of Governor Palmer, late Major General United States Volunteers, relates to services subsequent to the close of the war; those of Brigadier General Burbridge, and other United States officers, as to service, and by whose order.

The question now presented to the Secretary of War for opinion is this: Were the troops above mentioned, and as described by their respective organizations and for the period of service stated, "actually employed in the service of the United States under proper or legal authority?"

Very respectfully,

Your obedient servant,

(Signed) J. M. BRODHEAD, Comptroller.

HON. W. W. BELKNAP, Secretary of War.

Inclosures A, B, C, and D. Abstract with rolls Nos. 1, 2, 3, 4, 5, 6, and 7. Rules of the Secretary of the Treasury.

INDORSEMENT OF THE WAR DEPARTMENT.

ADJUTANT GENERAL'S OFFICE, JUNE 30, 1871.

Respectfully returned to the Secretary of War.

In the absence of muster rolls of the forces for which the reimbursement is claimed, the said forces cannot be connected with any authorization from the President or Secretary of War for their call into the service of the United States in the years 1863 (part), 1864, 1865, and 1866 (part).

Accepting, however, the affidavit of the Hon. Thomas E. Bramlette, late Governor, and the indorsement on it of General Sherman; the statement of General Lindsey, Adjutant General of Kentucky, wherein the forces are designated and enumerated; the statement of Governor Palmer, of Illinois, late Major General Volunteers; and the other evidence referred to, inclusive of inclosures marked A, B, C, and D, it is respectfully recommended that the troops be recognized as having been actually employed in the service of the United States, that recognition being deemed necessary by the Treasury Department, in order that the claim may be allowed under the act of July 27, 1861, to indemnify the States for expenses incurred by them in defense of the United States.

THOMAS M. VINCENT, *Assistant Adjutant General.*

Approved.

WILLIAM W. BELKNAP, *Secretary of War.*

JUNE 30TH, 1871.

The following are copies of some of the more important papers accompanying the Comptroller's letter:

AFFIDAVIT OF GOVERNOR BRAMLETTE.

Thomas E. Bramlette states, that, from September, 1863, to September, 1867, he was Governor of Kentucky. That Kentucky, being an exposed border State during the war of rebellion, required a large force to protect the State from falling into the power of the Confederate forces. That under an act of Congress, approved February 7, 1863 (Statutes at Large, vol. 12, page 641), twenty thousand volunteers, to serve "within Kentucky," were raised. That, owing to the active operations on this line, it became, in the opinion of the Federal commander, necessary to move a large proportion of these troops to the front and outside of Kentucky. To supply the withdrawal of said troops, and afford all the aid and facilities in our power to the Federal forces, we consented to the removal of said troops, and undertook to supply their place with organizations under the laws of the State. The State troops so raised were, at all times, held subject to orders from Federal commanders within the State, and to act with the Federal forces, and subject to their command. The Capital Guards, which constituted the largest organized body, were kept very actively employed under the orders and command of the General in command of the Federal forces within Kentucky. Not only were these forces supplied to aid the Federal forces, and to act under the command of the Federal officers, but the organized militia were also called out at various times, in different parts of the State, for short periods, and in like manner placed under the command of the Federal officers. Not only this, but in Eastern Kentucky, where, at the time, communications were difficult and slow, the militia officers were required to turn out, whenever called upon to do so by any Federal officer in that section, and this call was always obeyed. When General W. T. Sherman was preparing to move on his Atlanta campaign, from Nashville, upon a telegram from him I went to Nashville, taking General D. W. Lindsey with me, to receive from him his plans for the defense of the State of Kentucky, and to consult with him in reference thereto. He was compelled to employ all the available forces in that campaign, and advised the organization of forces in every county sufficient to protect against guerrilla raids, &c. His plans were acted upon and carried out, as far as it was practicable to do so. With this general outline of history, I state the further

fact, that all the expenditures by the State for arms, munitions, supplies, &c., to State troops and militia, were incurred solely for and in behalf of the general cause in which we were engaged, and to aid the same by supplying a home protection in order to relieve other forces that could be moved to the front. I further state, that, in my opinion, the aid thus given was very efficient, and materially aided the Federal commanders, by relieving them from the necessity of leaving a large number of their forces within Kentucky.

In order to supply the withdrawal of the forces from Kentucky, the Legislature of Kentucky ordered the raising, arming, &c., of five thousand additional forces. Owing to the difficulty of obtaining a supply of arms, the Federal Government could not, at the time, arm these troops. To meet the emergency, five thousand stand of arms of the Scott & Triplett breech-loading patent were contracted for and purchased. The purchase of these arms was made necessary, because we were notified by the Federal authorities that they could not supply them in time, and the emergency did not admit of delay—General Sherman then being upon the forward movement.

(Signed)

THOS. E. BRAMLETTE.

Subscribed and sworn to by Thomas E. Bramlette, before the undersigned, a notary public for Jefferson county, this 12th July, 1870.

(Signed)

R. T. DURRETT,

Notary Public Jefferson County, Kentucky.

Indorsement of General W. T. Sherman, United States Army, on the above affidavit of Governor Bramlette:

WASHINGTON, D. C., June 30, 1871.

I certify, that, prior to beginning the Atlanta campaign, I sent for Governor Bramlette of Kentucky to come to me in Nashville, and in May or April, 1864, revealed to him the plans and purposes of the campaign, and that I expected him, as the Executive of Kentucky, to guard and protect our lines of supply, all of which came through Kentucky, and to guard against raids or invasions from the East or West. He expressed his perfect willingness to do so, and on the whole our lines were protected, and our success was thereby encouraged and insured. My route, as is well known, was to Savannah, Georgia, and thence to Washington, D. C.; so that I did not again see Governor Bramlette till the war was over, and was never able to as-

certain how, or in what manner, he disposed of his State Militia to the end proposed; but I do regard his efforts as meritorious to the cause of the United States to a high degree.

(Signed) W. T. SHERMAN, *General.*

AFFIDAVIT OF GENERAL BURBRIDGE.

CITY OF WASHINGTON, DISTRICT OF COLUMBIA, April 29, 1869.

This is to certify, that I am a citizen of the State of Kentucky, and in 1864 and 1865 I was a brigadier general of volunteers, and in command of the District of Kentucky; and while in command of said District (from April, 1864, to the summer of 1865) I employed in the United States service the "Capital Guards" and other State Guards to take the place of, and do the services required by, the United States troops under my command, at various times, and the organizations aforesaid did perform guard and picket duty whilst I was absent with my command on expeditions against rebel organizations in Eastern Kentucky, Tennessee, and Saltville, Va.

They were necessarily employed by me; and if they had not been furnished I should have been compelled to have kept a much larger force of United States troops stationed in Kentucky to perform that service, which would have defeated many of the expeditions which were successfully made. The Governor of Kentucky furnished the Capital and other State Guards on my order, and the expense incurred on account of subsistence, transportation, and ordnance was necessary and for the benefit of the United States, and could not, at that time, have been dispensed with. The expenditures, therefore, charged to the United States in the eighth and ninth installments of the war claim of Kentucky, were properly chargeable to the United States as a necessity, and the State of Kentucky should be reimbursed for the expenditures thus made.

I have no interest whatever in this matter, and make this statement to vindicate the military history of my command.

(Signed) S. G. BURBRIDGE,
Late Major General, United States Army.

LETTER OF 3D AUDITOR REFERRING QUESTION OF SERVICE OF HOME GUARDS.

TREASURY DEPARTMENT,
3D AUDITOR'S OFFICE, August 13, 1866. }

SIR: Under the acts of Congress, approved July 17 and 27, 1861, which provide for reimbursing the several States for expenses properly incurred by them on account of organizing, equipping, transporting, subsisting, paying, and supplying their troops in aiding in suppressing the late insurrection against the United States, the State of Kentucky has presented claims to this Department for expenses incurred on account of certain "Home Guards" called out and kept in service for some time, by orders, and under the authority, of Generals Nelson, Thomas, and Mitchell. One of the rules prescribed by the Secretary of the Treasury to govern this office in the settlement of State war claims, directs that "no reimbursement will be made by the United States of expenses incurred in organizing, equipping, and maintaining * * * 'Home Guards' called out by State or other local authority, unless such troops were called out, and such expenditures incurred, at the request or under the authority of the President or Secretary of War."

I most respectfully refer to you, herewith, the letters of Generals Nelson, Thomas, and Mitchell, with the request that you will inform this office whether or not, in calling out and retaining in service the "Home Guards," they acted by authority or with the sanction of the President or the Secretary of War.

With great respect,
Your obedient servant,

(Signed) A. M. GANGEWER, *Acting Auditor.*

Hon. E. M. STANTON, *Secretary of War.*

REFERENCE OF AUDITOR'S LETTER TO GEN. THOMAS.

WAR DEPARTMENT,
ADJUTANT GENERAL'S OFFICE, August 28, 1866. }

Respectfully referred to Major General George H. Thomas, commanding Department of the Tennessee, Nashville, Tennessee, inviting attention to the inclosed letter, dated September 21, 1861.

There is no authority for calling out of these troops on file in this Department.

Please furnish any information you may have relative to the authority under which these troops were called, with any remarks that you may deem proper to make concerning the same. Also, state whether the troops referred to in your letter of the 26th of September, 1861, are the same that are referred to in other papers inclosed herewith.

Please return these papers with your reply.

By order of the Secretary of War.

(Signed) THOS. M. VINCENT, *Assistant Adjutant General.*

GENERAL THOMAS' INDORSEMENT.

HEADQUARTERS DEPARTMENT OF THE TENNESSEE,
NASHVILLE, TENN., October 20, 1866.

Respectfully returned to the Adjutant General of the Army. On my arrival at Camp Dick Robinson, on the 15th of September, 1861, I found that General Nelson had already called out the Home Guards referred to in those papers, under instructions, as I understood from him, which he had received verbally either from the President of the United States or the Secretary of War at the time he was directed to proceed to Kentucky and aid in organizing troops for the defense of the State. With such information from General Nelson, I did not hesitate to continue these Home Guards on duty, as their services were most essentially necessary to keep open the communication between Cincinnati and Camp Dick Robinson, before the organization of the troops at that camp was perfected, presuming, as a matter of course, that if his action was approved and sanctioned mine would certainly be, as I had not increased the force, but retained that which he had called out.

(Signed)

GEO. H. THOMAS,
Major General U. S. A., Commanding.

INDORSEMENT OF WAR DEPARTMENT.

WAR DEPARTMENT,
ADJUTANT GENERAL'S OFFICE, October 27, 1866.

Respectfully returned to the 3d Auditor, Treasury Department, inviting attention to the indorsements of Major General George H. Thomas, U. S. A., herein, dated October 20, 1866.

There is no record of any authority having been given by the President or the Secretary of War to call out the "Home Guards" referred to within, and the statement of General Thomas appears to be a natural one.

(Signed) THOS. M. VINCENT, *Assistant Adjutant General.*

THIRD AUDITOR'S LETTER AGAIN REFERRING QUESTION OF SERVICE.

SIR: I have the honor herewith to refer the inclosed statement relative to the second installment of the Kentucky war claim to the Honorable Secretary of War. It appears from evidence on file that these Home Guards were called for and accepted by Major General Nelson, United States Army, in the defense of the Kentucky Central Railroad; that they performed valuable and necessary services; that he agreed to pay them at the usual rates; that General Thomas afterwards continued them in service on the same status as General Nelson had done; they were called out for a special emergency, and having met said emergency, were then disbanded without being mustered into the United States service. These troops having been actually employed in the service of the United States by the verbal order of the President, as is alleged by General Nelson, presents a strong claim for reimbursement to the State; but under the regulations adopted by the Secretary of the Treasury for the settlement of State claims, under the act approved July 27th, 1861, it is conceived that the State of Kentucky cannot be reimbursed the expenses incurred in paying these troops, unless the action of General Sherman calling them into, and employing them in the service of the United States, is approved by the Secretary of War.

Your early action is respectfully solicited.

I am, respectfully,

Your obedient servant,

(Signed)

JOHN WILSON, *Auditor.*

THIRD AUDITOR'S OFFICE; July 9th, 1867.

INDORSEMENT OF THOMAS M. VINCENT, ASSISTANT
ADJUTANT GENERAL.

Respectfully submitted to the Secretary of War.

It is alleged that the Home Guards in question were called out in the autumn of 1861 by General Nelson, under verbal instructions from the President (Lincoln), or the Secretary of War (Cameron). A search of the War Department records has failed to disclose any authority for the case.

It is established, however, by the report of Major General Thomas, United States Army, that the troops were called out by General Nelson; and that they were on duty when he (General Thomas) arrived at Camp Dick Robinson, on the 15th of September, 1861. They were continued on duty by General Thomas, "as their services were most essentially necessary to keep open the communication between Cincinnati and Camp Dick Robinson before the organization of troops at that camp was perfected." Accepting the report of Major General Thomas, it is recommended that the troops be recognized by the Secretary of War as having been actually employed in the service of the United States, that recognition being deemed necessary by the Third Auditor of the Treasury, in order that the claim may be allowed under the act approved July 27, 1861, to indemnify the States for expenses incurred by them in the defense of the United States.

(Signed) THOS. M. VINCENT, *Assistant Adjutant General.*

WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE, July 9, 1867.

INDORSEMENT OF THE SECRETARY OF WAR.

It appears from official reports of Major General George H. Thomas, that on the — of September, 1861, the Home Guards had been called out by General Nelson, and were then in the actual employment of the United States, and were continued on duty, and were employed by General Thomas. There appears to be in the War Department no written or official evidence of authority granted by the President, or Secretary of War (General Cameron), to General Nelson for calling out these troops; but the legal presumption is, under the special circumstances then existing, that proper authority was given. This Department is, therefore, of opinion that the Home Guards mentioned were actually employed

in the service of the United States under proper or legal authority, and should be regarded as such by the accounting officers of the Government.

(Signed) EDWIN M. STANTON, *Secretary of War.*

WAR DEPARTMENT, July 9, 1867.

INDORSEMENT OF GEN. DYER, CHIEF OF ORDNANCE,
ACCEPTING THE ARMS CARRIED BY STATE TROOPS.

ORDNANCE OFFICE, May 26, 1870.

Respectfully returned to the Secretary of War.

It appears, that, on the 2d of January, 1865, a contract was made, under the direction of the Governor of the State of Kentucky, with W. T. Scott, for 3,000 Scott & Triplett rifles, at \$30 each, and 2,000 carbines, at \$28 each, the whole amounting in value to the sum of \$146,000; and that these arms were accepted and paid for by the State of Kentucky, and are now in its possession.

It is alleged that the arms were purchased under the provisions of the act of Congress of July 27, 1861, and payment for the same is now claimed from the United States.

If the arms were purchased under the provisions of that act, the State of Kentucky is clearly entitled to reimbursement, and it is made the duty of the Secretary of the Treasury to pay to the Governor, or his authorized agent, the amount of this claim out of any money in the Treasury not otherwise appropriated.

The law requires the Secretary of the Treasury to decide whether this claim is just and proper, and rules for the preparation and settlement, at the Treasury Department, under acts of Congress approved July 17, 1861, and July 27, 1861, of claims for reimbursement of expenses, &c., were prepared and published under the direction of the Secretary of the Treasury. (Printed copies herewith inclosed.)

I recommend that this Department receive and receipt to the State of Kentucky for these arms, and hold them where they are now stored, pending the action of the Secretary of the Treasury upon this claim, and that these papers, with the receipt for the arms, be sent to the Secretary of the Treasury for his decision thereon.

(Signed) A. B. DYER, *Brevet Major General,*
Chief of Ordnance.

Approved by the Secretary of War.

(Signed) ED. SCHRIVER, *Inspector General.*

MAY 27, 1870.

AN ACT to indemnify the States for expenses incurred by them in defense 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 Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the Governor of any State, or to his duly authorized agents, the costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury.

Approved July 27, 1861.

RULES for the preparation and settlement at the Treasury Department, under acts of Congress approved July 17, 1861, and July 27, 1861, of claims for reimbursement of expenses properly incurred by the States, respectively, on account of their troops employed in aiding to suppress the present insurrection against the United States.

I. Accounts, with vouchers for all expenditures made, must be presented to the Secretary of the Treasury, by whom they will be referred to the proper accounting officers for investigation and settlement.

II. It is only for expenditures on account of troops, officers, or men that have been or may be mustered and received into, or actually employed in, the service of the United States, that reimbursements will be made. Organizations raised, or attempted to be raised, but not mustered and received into, nor actually employed in, the service, will not be recognized. Nor will any reimbursement be made by the United States of expenses incurred in organizing, equipping, and maintaining troops for State purposes, or Home Guard, whether called out by State or other local authority, unless such troops were called out, and such expenditures incurred, at the request or under the authority of the President or the Secretary of War.

III. Personal expenses of commissioned officers in recruiting their companies prior to their being mustered into service will not be

allowed; but commissioned officers may be allowed the same rates for subsistence and quarters (board and lodging) as privates, from the date of enrollment until mustered into service. The necessary and actual traveling expenses of recognized military agents of the State, when accompanied by bills of particulars and receipts for payments, will be refunded.

IV. Bills of particulars, with dates and rate of charge, and the receipt of the party to whom payment was made, must, in all cases, be furnished. It is not sufficient to show that a gross amount was expended; still less that sums were turned over to individuals to expend, without evidence showing that they were expended by them, and how they were expended. In short, *original vouchers for expenditures of every description* must be furnished. The expenditures should be classified, and separate abstracts, with the vouchers presented for pay, subsistence, clothing, transportation, arms, and equipments, and other expenses; and they should also designate, as far as practicable, the particular regiment or corps on account of which the expenditure was incurred. Claims for pay of troops must be accompanied with complete pay rolls for each corps, properly certified and receipted, the same as are required in the regular service.

V. Where subsistence in kind could not be furnished, and expenses were incurred for "board," or "board and lodging," the rates will depend on the section of country where furnished, and the price paid for complete rations at the nearest recruiting station or military post; and in no case will a higher rate be allowed than the amount actually paid. The bills must specify the regiment or company to which the troops so subsisted or quartered belonged, and that rations could not be procured. Bills for lodging will be restricted to cases where there were no tents, and quarters could not be otherwise obtained. Purchases of subsistence in bulk will be paid for at not exceeding the current prices at the place of purchase, provided that the quantities are in proper proportions, or reasonably so, to the number of men, according to the rates of allowance in the Subsistence Department. The articles of subsistence must be such only as are recognized in the regular service, or if other articles are substituted, the cost of the whole must not exceed the regular supplies. Bills for spirituous liquors, treating, expenses of holding elections for officers, will not be recognized or paid.

VI. Transportation and quarters for troops at reasonable rates will be paid for. Transportation is restricted to the usual routes and modes of conveyance, and excessive quantities will not be recognized. Charges for transportation by railroad or other public conveyance must be accompanied by bills of lading in cases of property or supplies; and for troops, the number of men, with the regiment or corps, must be distinctly set forth; and where the same has been done in pursuance of a contract, the contract must accompany the vouchers. The same provisions apply to transportation by vessel.

VII. Claims growing out of impressment of property or services, and for damages done to individuals or their property, are not authorized to be paid. Provision for such claims must be made by special act of Congress when not already provided for by general laws.

VIII. Bounties or donations to men or their families to induce men to volunteer will not be recognized. Such bounties as may be authorized by law will be paid by the United States directly to the men authorized to receive them. Voluntary contributions, either by States or local corporations, or by individuals, in aid of families of volunteers, &c., constitute no charge against the United States, and will not be refunded.

IX. Each State must present its full and final accounts for reimbursement, under the acts providing therefor, up to the date of the passage of said acts. The proper authorities of the State should certify, over their official seals, that the respective amounts claimed to be refunded have been actually paid by said State, and that no part thereof has been paid by any disbursing officer of the United States.

Approved.

S. P. CHASE,
Secretary of the Treasury.

ARGUMENT.

In the matter of the claim now under consideration by the Secretary of the Treasury, in behalf of the State of Kentucky, for costs, charges, and expenses incurred by her for enrolling, subsisting, supplying, &c., its troops employed in aiding to suppress the late insurrection against the United States.

The attention of the Secretary is respectfully and most earnestly invited to the following considerations:

1st. That by the act of July 27, 1861, such claims were "to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury."

Upon such vouchers, entirely satisfactory to them and duly passed upon by them, the amount expended by the State has been ascertained and settled. As to this, there is nothing that invokes the intervention of the Secretary and his revision of their action. The report and reference of the Second Comptroller to the Secretary of War, states, as the only question remaining to be determined, this—whether the troops in question "were actually employed in the service of the United States under proper or legal authority."

2d. The act of July 27, 1861, *directs* "the Secretary of the Treasury to pay the costs, charges, and expenses *properly* incurred by any State for enrolling, subsisting, &c., its troops *employed* in aiding to suppress the present insurrection against the United States." This is the exact language of the law, and it is not competent for any officer to add to it or take from it. Only expenses *properly* incurred can be paid. Those improperly incurred are those unnecessarily incurred, or incurred from articles not required in the military service, extravagant or absurd expenditures, or not in accordance with military custom or practice.

Each State was to be paid the expenses incurred in enrolling, subsisting, &c., its own troops, and only this single condition is required to have existed—that such troops should "*be employed in aiding to suppress the insurrection.*" It is not required that they should have been *mustered into* the service of the United States, or *received into* that service in the technical sense of either phrase. If the troops of the State were, in fact and in good faith, *employed*, i. e., engaged or occupied in *aiding* to suppress the insurrection, it was enough.

3d. The Treasury Department could make no rule to limit or restrict the operation of this act, by requiring evidence of the performance of other conditions. The second rule adopted under it must be construed by it and if necessary, by the first.

The first clause of this rule conforms to the law. It authorizes the payment of expenditures on account of troops "actually employed in the service of the United States." But the last clause does not; for nothing in the law itself requires that the troops should have been called out, and the expenditures incurred at the request or under the authority of the President or Secretary of War.

If any *construction* of the statute was necessary, it was entitled to a *liberal* one, by a primary principal of construction of all such remedial and beneficial statutes. No construction of it was necessary, because its language is perfectly precise, simple, and plain. It was not intended to pay a State that waited for a call from the President or Secretary, before raising men to defend the Union; and to punish those that, with alacrity and not waiting for a call, raised troops and offered their services.

The law says in so many words, the Secretary is *directed* to pay "such expenditures by the State on account of *its* troops," if they were or shall be "employed in aiding to suppress the insurrection." It was not right to substitute for this phrase this other, capable of a narrower construction—"actually employed in the service of the United States;" nor was it right for the Comptroller to adopt the same phrase, with the addition of the words "under proper or legal authority." It is never safe nor right nor lawful to substitute other words and phrases for those used by the law, in framing rules for giving effect to the law, especially if the substituted words or phrases may have two meanings, and one of these, being technical, may narrow the operation of the law and mutilate it. It is to make the law a thing of wax, to be moulded into any shape, by rules and regulations which, when they do depart from it, are of no more force than if made by a town-meeting or private individuals.

4th. That on the 9th of July, 1867, the Secretary of War, in the case of the Home Guards of Kentucky, called out by Gen. Nelson, with no evidence of authority from the President or Secretary of War, decided that they were actually employed in the service of the United States under proper and legal authority.

The same question, in the same words, was presented in *this* case, to the Secretary of War. The Assistant Adjutant General, upon the evidence filed in the case, recommended that the troops should be recognized as having been so actually employed in the service of the United States, as that recognition was deemed necessary by the Treasury Department; and the Secretary of War, indorsing his ap-

proval of the recommendation, did so recognize them. Mr. Secretary Stanton in the former case indorsed his *opinion* that the troops were so employed, and should be regarded as such by the accounting officers of the Government. The recognition in the present case was as complete as in that.

The Secretary of War was the proper officer to determine the question of *fact*, whether the troops in question had been actually employed in the service of the United States, or, in the words of the law, "in *aiding* to suppress the insurrection." Where else *could* that question of fact be determined? and how can the Secretary of the Treasury review that finding and decision?

5th. That the Secretary of War having so decided the only open question, the papers returned to the Second Comptroller, upon whose certificate that so much was due the State of Kentucky, a requisition was asked for. This was issued by the Secretary of War, and, being certified correct by the Second Comptroller and Third Auditor, went to the Acting Secretary of the Treasury, who issued his warrant, which was signed by the First Comptroller, and so became complete.

And the State of Kentucky respectfully protests against its detention as unwarranted by law or the practice of the Treasury Department; and urges the Secretary of the Treasury to consider whether the case is not precisely what it would be if he had himself signed the warrant, and whether any subordinate had any right to detain it which he would not have had if the Secretary had himself signed it. The State of Kentucky finds it hard to understand how, when a claim has thus been finally adjudicated, it can again return to the Secretary for consideration; and how *any* act done by an Acting Secretary can be final and valid if subject to revision; and she submits to the Secretary whether it will not be an evil precedent to hold that acts done by an Acting Secretary, in the full exercise of the powers of his chief, are not final as when done by the chief himself.

And more especially she insists that the decision of the Secretary of War is conclusive of the fact that the troops in question *were* actually employed in aiding to suppress the insurrection, and in the service of the United States; and that the Secretary of the Treasury is not invested with any power to reverse that decision.

6th. That if the decision of the Secretary of War could be reconsidered, and the case be reopened after the vouchers have been "passed upon by the proper accounting officers of the Treasury," there is ample evidence that the troops were employed in aiding to

suppress the insurrection, and in the service of the United States also.

These troops were raised by Governor Bramlette, under proper statutes, at the request of General Sherman, and because those raised for the defense of the State under the act of Congress of February 7, 1863 (12 Stat., 641), had been taken away from the State. They were raised for the purpose of protecting General Sherman's line of communication in the rear and his supplies, and they performed that duty. They were placed without reservation at the disposal of the military officers of the United States, served under them, received their orders from them, in most instances directly, so that the Governor often knew not where to look for them; and if they were not "employed in aiding to suppress the insurrection," no State troops in all the Union were.

7th. The acts of Congress of July 17, 1862, and April 17, 1866 (12 Stat., 600, and 14 Stat., 38), surely create no objection to the adjudication and payment of these claims. The first of these were passed to meet a special case—to enable Missouri to delay paying her quota of the direct tax, and have a set-off of the amount expended by her in arming, &c., troops raised by her, and "employed in concert with the Federal authorities in suppressing insurrection against the *United States*, and enforcing the laws thereof." Was not the meaning of that phrase the same as "employed in aiding to suppress the insurrection?" and by what right could *any* officer or department have substituted for it, by a *rule*, the phrase "employed in the service of the United States, under legal and proper authority?"

And another purpose of that act was to *give* Missouri the fifteen per cent., the right to which she had forfeited.

The purpose of the second act was merely to facilitate the taking of the *evidence* in support of the claims of Missouri for moneys expended in enrolling, equipping, &c., such State forces as had been called into service in the State, to act in concert with the United States forces in the suppression of rebellion against the United States. When that had been done, the commissioners' report was to be passed upon by the proper accounting officers of the Treasury, precisely as if the vouchers had been submitted to them as those of Kentucky were in this case.

For here the labor has been performed in the proper office of the State, and there was in reality no need of the act at all in the case

of Missouri, nor of any special appropriations; and surely it cannot prejudice the claim of Kentucky that Missouri saw fit, and was fortunate enough, to obtain a special act to expedite the payment of her claim, and to help her prove and enlarge it; and a special appropriation of the precise amount, to a cent, of her whole account of over six and a half millions of dollars.

The only bearing those acts can have on the present claim is, that they proceeded on the same policy of paying State troops, however called for and organized, if they only *aided* in suppressing the rebellion. To use them for the purpose of preventing other States from having the benefit of the plain law of 1861 would be to pervert and misapply them, than which a crueller wrong could not be imagined.

The minute men and volunteers whose payment was provided for, as mentioned above, were not organized troops in the service of the State. Kentucky has never asked for payment for any such, nor for a dollar under that law. She might have asked for millions under it with more right than some States that have asked the benefit of it and have been paid. But it is enough to say that it did not provide for the payment of troops regularly raised and organized by the State.

The State of Kentucky is asking no gift or gratuity. Every dollar of which she asks repayment has been actually paid by her out of her Treasury, under an act of Congress passed immediately after a great disaster, and when the nation called in its agony on the States for aid. The claims of all the other States, to immense amounts, have been paid, and to Kentucky alone payment is delayed. These troops were the troops of General Sherman, and aided him, by protecting his line of communication, and securing safe transit to his supplies, to make his great march to the sea. *He asks its payment.* The Secretary of War decides that these troops *were* employed in the service of the United States. There was no other service then in Kentucky, for it was under martial law. The officers of the United States commanded these troops, and there is no complaint that they disobeyed orders. If the Government of the United States will pay Kentucky, for each of her men employed in aiding to suppress the rebellion, one third as much as has been paid to each man so employed by many another State, she will be more than content

But if payment is now denied of a claim so proven, so passed on, so adjudicated and decided, under a harsh construction of a mere

rule that itself was legislation contrary and repugnant to the very letter of the law, it will be impossible to convince her people that she has received that legal justice to which she is entitled.

I have the honor to be, very respectfully, the Secretary's most obedient servant,

FAYETTE HEWITT,

Quarter-Master General of Kentucky.

DECISION OF SECRETARY OF TREASURY.

TREASURY DEPARTMENT,
WASHINGTON, August 2, 1871.

This claim was filed in 1866, and it is made under the provisions of "An act to indemnify the States for expenses incurred by them in defense of the United States," approved July 27, 1861.

Secretary Chase, when providing for the execution of this act, prescribed a series of rules, the second of which is in these words:

"It is only for expenditures on account of troops, officers, or men that have been or may be mustered and received into, or actually employed in the service of the United States, that reimbursements will be made. Organizations raised, or attempted to be raised, but not mustered and received into, nor actually employed in this service, will not be recognized. Nor will any reimbursement be made by the United States of expenses incurred in organizing, equipping, and maintaining troops for State purposes or Home Guards, whether called out by State or other local authority, unless such troops were called out, and such expenditures incurred, at the request or under the authority of the President or the Secretary of War."

It is not contended that the troops, for whom reimbursement is asked, were ever mustered into the service of the United States, nor is it contended that they were called out at the request or under the authority of the President or the Secretary of War.

Upon these facts the rule quoted is a bar to the claim.

It is, however, sought to bring the claim within the rule; and, in support of this effort, special reference is made to the certificate of General Sherman, the communication of General Vincent, and the approval of the Secretary of War. The certificate of General Sherman is as follows:

WASHINGTON, D. C., June 30, 1871.

"I certify, that, prior to the beginning of the Atlanta campaign, I sent for Governor Bramlette, of Kentucky, to come to me in Nashville, and, in May or April, 1864, revealed to him the plans and purposes of the campaign, and that I expected him, as the Executive of Kentucky, to guard and protect our lines of supply, all of which came through Kentucky, and to guard against raids or invasions from the east or west. He expressed his perfect willingness to do so; and, on the whole, our lines were protected, and our success was thereby encouraged and insured.

"My route, as is well known, was to Savannah, Ga., and thence to Washington, D. C., so that I did not again see Governor Bramlette till the war was over; and I was never able to ascertain how or in what manner he disposed of the State militia to the end proposed. But I do regard his efforts as meritorious to the cause of the United States in a high degree.

"W. T. SHERMAN, *General.*"

General Thomas M. Vincent, Assistant Adjutant General, United States army, in his communication dated June 30, 1871, after enumerating various documents filed in the case, recommends "that the troops be recognized as having been actually employed in the service of the United States, that recognition being deemed necessary by the Treasury Department in order that the claim may be allowed under act of July 27, 1861, to indemnify the States for expenses incurred by them in defense of the United States.

On the same day the recommendation of General Vincent is approved, without comment, by the Secretary of War.

The claimants offer as a precedent the order of Secretary Stanton of July 9, 1867, whereby he recognized certain troops who had been called into service in the State of Kentucky in 1861.

There is, however, a manifest difference between the two cases. The troops whose services were recognized by Secretary Stanton were called into the service of the United States by General Nelson, who was then an officer of the United States, commanding under the President, and subject to the directions of the Secretary of War.

Upon a well-understood principle, it was competent for the Secretary of War or the President to recognize these troops as having been called into service by proper authority, although neither the President nor the Secretary of War knew of the call until after it was made.

The order of Secretary Stanton was specific. It met the points at issue, and placed the troops called out by General Nelson within the second rule of Secretary Chase, before quoted. It is as follows:

"WAR DEPARTMENT, July 9, 1867.

"It appears, from official reports of Major General George H. Thomas, that on the 15th of September, 1861, the Home Guards had been called out by General Nelson, and were then in the actual employment of the United States, and on duty as troops of the United States, and were continued on duty, and were employed by General Thomas.

"There appears to be in the War Department no written or official evidence of authority granted by the President or Secretary of War, General Cameron, to General Nelson, for calling out these troops. But the legal presumption is (under the special circumstances then existing), that proper authority was given. This Department is, therefore, of opinion that the Home Guards mentioned were actually employed in the service of the United States, under proper and legal authority, and should be regarded as such by the accounting officers of the Government.

"EDWIN M STANTON,
"Secretary of War."

In the case under consideration the troops were not called into service by the authority of the President, or of the Secretary of War, or by any officer of the regular or volunteer army of the United States; but they were in the service of the State of Kentucky by State authority, under officers appointed by the State, and, as far as is shown by the evidence, they were never attached to the command of any officer of the army of the United States.

It appears, however, to be true, as stated by Governor Bramlette and by General Lindsey, the Adjutant General of Kentucky, that during the period mentioned the troops acted in concert with the United States forces and regarded the orders of the United States officers.

General Lindsey, in his affidavit of July 12, 1870, says that "the troops referred to were directed in every way to co-operate with the United States troops, and to obey and carry out all orders and instructions given to them by United States officers."

A considerable portion of the service for which reimbursement is asked was performed after the surrender of Lee and Johnston, and the mustering out of the troops was by State authority, and at various times, from the 10th of January, 1865, until the 23d of October of the same year.

Adjutant General Lindsey says, "that they were kept in service until those dates owing to the unsettled condition of the country and the presence of armed bands of 'guerrillas,' 'bushwhackers,' and other outlaws; that the service of said troops until mustered out was regarded as essential to the peace and safety of the State, and they were mustered out of service as early as it was considered prudent to disband them."

The act of July 27, 1861, has received a legislative construction by the act approved July 17, 1862 (12 Stat., p. 600), entitled "An act to allow and pay to the State of Missouri the amount of money expended by said State in the arming and paying of troops employed in the suppression of insurrection against the laws of the United States."

In that act provision is made for an allowance to the State of Missouri for all sums of money expended by said State in the arming, equipping, subsisting, and paying of troops organized under the ordinances of the convention of said State, passed during the year 1861, and employed in concert with the Federal authorities in "suppressing insurrection against the United States and enforcing the laws thereof."

An act approved April 17, 1860 (14 Stat., p. 38), entitled "An act to reimburse the State of Missouri for moneys expended for the United States in enrolling, equipping, and provisioning militia forces to aid in suppressing the rebellion," authorizes the commissioners appointed "to ascertain the amount of money expended by the State of Missouri, * * * allowing only for disbursements made and amounts assumed by the State for enrolling, equipping, subsisting, and paying such troops as were called into service by the Governor at the request of the United States department commander commanding the district in which Missouri may, at the time, have been included."

The statute first referred to proceeds upon the theory that State troops employed to act in concert with the United States troops could not be paid under the act of July 27, 1861; and the statute of April 17, 1866, is equivalent to a declaration that troops called into the service by the Governor, though at the request of the United States department commander, could not be recognized under the act of July 27, 1861.

The propriety and legality of the rule made by Secretary Chase has thus been recognized and affirmed by subsequent legislation.

General Hewitt, agent for the State of Kentucky, in his written argument filed in the case, admits that the Secretary of the Treasury, in recognizing the claim, must declare, in effect, that the second rule of Secretary Chase, as already quoted, is invalid, as being contrary to law. General Hewitt, referring to the second rule, uses this language:

"The Treasury Department could make no rule to limit or restrict the operation of this act by requiring evidence of the performance of other conditions. The second rule adopted under it must be construed by it; and, if repugnant to it, *the law prevails*."

"The first clause of the rule conformed to the law. It authorized the payment of expenditures on account of troops 'actually employed in the service of the United States;' but the last clause does not; for nothing in the law requires that the troops should have been called out and the expenditures incurred at the request or under authority of the President or Secretary of War."

I agree that the claim cannot be paid, if the second rule referred to is observed by the Secretary of the Treasury; but I do not admit that the rule in question was contrary to law, or that it limited unreasonably the scope of the statute.

There are, however, two other sufficient answers to the suggestion. One is that the present Secretary of the Treasury would not be justified in setting aside a rule of his predecessor, unless the reasons requiring it are imperative; and, secondly, the rules were prepared and made known to the country before any considerable expenses were incurred by the several States, and long before the expenses were incurred which are the basis of the claim under consideration.

The State of Kentucky, therefore, in common with other States, had knowledge of the rules by which the Department would be governed in passing upon such claims as might be presented for the services of troops employed in suppressing the insurrection.

These considerations, taken in connection with the fact that Congress, on two occasions, has given a legislative construction to the act of 1861 consistent with the rules then established by Secretary Chase, leave no ground on which this claim can be paid without the specific authority of Congress.

It is also suggested in the argument of General Hewitt, that, inasmuch as the claim has been passed by the accounting officer, the Secretary of the Treasury has no discretion in the matter, and that it is his duty to sign the warrant and allow the payment to be made, whether or not such payment is approved by his own judgment. This theory of the duty of the Secretary of the Treasury cannot be admitted. Every Secretary of the Treasury, as I am informed, has practically recognized it to be his duty to pass upon all claims as far as they are brought to his notice; and in no instance in the history

of the Government has this power on the part of the Secretary of the Treasury been waived.

Such is my conviction of the necessity for its occasional exercise that I shall do nothing calculated to impair the authority of the Department in this particular.

The Acting Secretary of the Treasury, Mr. Hartley, signed the warrant on the 30th day of June, at the urgent request of the Agent of the State of Kentucky, for the purpose, as I am informed by Mr. Hartley, of giving to the State the benefit of the appropriation, which ceased to be available on the 30th of June, and upon the express understanding, which was, in fact, carried into effect, that the warrant was to be held in the Department, subject to the final decision of the Secretary of the Treasury.

After careful consideration, I am of opinion that the act of July 21, 1861, does not authorize the Secretary of the Treasury to pay the claim of the State of Kentucky.

GEO. S. BOUTWELL, *Secretary of the Treasury.*

STATEMENT OF ORDNANCE, ARTILLERY, &c., ISSUED FROM STATE ARSENAL TO THE MILITIA, MILITARY SCHOOLS, &c.

DATE.	TO WHOM ISSUED.	Austrian rifle muskets.	Breech-loading rifle muskets.	Breech-loading rifle muskets (cader).	Harper's Ferry muskets.	Altered percussion muskets.	Enfield rifles.	Austrian rifles.	Harper's Ferry rifles.	Belgian rifles.	Ballard carbines.	Ballard musketoons.	Bayonets.	Cartridge-boxes.
Oct. 20, 1868.	INFANTRY.													
July 27, 1868.	Kentucky University	110											210	100
Aug. 3, 1868.	"Bullitt Rifles," Shepherdsville							80	60				80	80
Nov. 6, 1868.	Megowan, T. B., Jailor Fayette county,						20						80	20
Dec. 29, 1868.	"Louisville Guards," Louisville.				80								80	80
Jan. 14, 1869.	"Helm Guards," Louisville.						80						80	80
Sept. 8, 1869.	"Thomas Zouaves," Louisville							100	80				80	80
Oct. 11, 1869.	Wesleyan University												100	100
Oct. 11, 1869.	Forest Academy												60	60
July 25, 1870.	"Madison Guards," Richmond							60					60	60
July 27, 1870.	"State's Company," Nicholasville				60	40							100	100
July 28, 1870.	"Hanly's Company," Nicholasville.												60	60
Aug. 4, 1870.	"Valley Rifles," Frankfort.									60			60	60
Aug. 5, 1870.	"Woodford Rifles," Midway												52	52
Aug. 10, 1870.	"Woodford Guards," Versailles												60	60
Aug. 19, 1870.	"Bardstown Guards," Bardstown												60	60
Sept. 2, 1870.	"Harrod Guards," Harrodsburg		100									80	80	80
Sept. 28, 1870.	"Ashland Rifles," Lexington		130										100	100
Oct. 22, 1870.	"Citizens' Guards," Lexington		60										120	120
Nov. 14, 1870.	"Miller's Company," Lancaster		60			60							60	60

STATEMENT OF ORDNANCE, ARTILLERY, &c.—Continued.

DATE.	TO WHOM ISSUED.	Austrian rifle muskets.	Breech-loading rifle muskets.	Breech-loading rifle muskets (center).	Harper's Ferry muskets.	Altered percussion muskets.	Enfield rifles.	Austrian rifles.	Harper's Ferry rifles.	Belgian rifles.	Ballard carbines.	Ballard musketoons.	Bayonets.	Cartridge-boxes.
	INFANTRY.													
Feb. 7, 1871.	"Kennard's Company," Cynthiana.		60										60	60
Feb. 22, 1871.	Kentucky Military Institute		120										120	120
Oct. 16, 1871.	Lynnland Institute.			60									60	60
Oct. 16, 1871.	Austin's Academy.		61										61	61
Oct. 16, 1871.	"Camp Rifles," Louisville.		50										50	50
Dec. 25, 1871.	"Waddell Greys," Louisville		60										60	60
	CAVALRY.													
July 29, 1870.	"Forest Rangers," Fayette county													64
Aug. 17, 1870.	"McConathy's Company," Fayette co.										60			60
Sept. 6, 1870.	"Foxtown Rangers," Madison county.													50

STATEMENT OF ORDNANCE, ARTILLERY, &c.—Continued.

DATE.	TO WHOM ISSUED.	Cartridge-box plates.	Cartridge-box belts.	Cartridge-box straps.	Waist-belts and plates.	Waist-belts and buckles.	Scabbards and frogs.	Cap pouches.	Gun slings.	Cavalry sabres.	Gaiters.	Hand vise.	Wipers.	Cartridges.	Gun caps.
	INFANTRY.														
Oct. 20, 1866.	Kentucky University	110													
July 27, 1868.	"Bullitt Rifles," Shepherdsville.	80	80	80	310	80	80	110	210					250	250
Aug. 3, 1868.	Megowan, T. B., Jailer Fayette county.	20	20	20	20	20	20	20							
Nov. 6, 1868.	"Louisville Guards," Louisville.	80	80	80	80	80	80	80							
Dec. 29, 1868.	"Helm Guards," Louisville.	80	80	80	80	80	80	80							
Jan. 14, 1869.	"Thomas Zouaves," Louisville.	80	80	80	80	80	80	80							
Sept. 8, 1869.	Western University	100	100	100	100	100	100	100	100						
Oct. 11, 1869.	Forest Academy	60	60	60	60	60	60	60							
July 25, 1870.	"Madison Guards," Richmond	100	100	100	100	100	100	100	60						
July 27, 1870.	"State's Company," Nicholasville	60	60	60	60	60	60	60							
July 28, 1870.	"Hanly's Company," Nicholasville	60	60	60	60	60	60	60							
Aug. 4, 1870.	"Valley Rifles," Frankfort	60	60	60	60	60	60	60							
Aug. 5, 1870.	"Woodford Rifles," Midway	52	52	52	52	52	52	52							
Aug. 16, 1870.	"Woodford Guards," Versailles	60	60	60	60	60	60	60							
Aug. 19, 1870.	"Bardstow Guards," Bardstow	80	80	80	80	80	80	80							
Sept. 2, 1870.	"Harrod Guards," Harrodsburg	100	100	100	100	100	100	100							
Sept. 28, 1870.	"Ashland Rifles," Lexington	120	120	120	120	120	120	120							
Oct. 22, 1870.	"Citizens' Guards," Lexington	60	60	60	60	60	60	60							
Nov. 14, 1870.	"Miller's Company," Lancaster	60	60	60	60	60	60	60							

STATEMENT OF ORDNANCE, ARTILLERY, &c.—Continued.

DATE.	TO WHOM ISSUED.	Cartridge-box plates.	Cartridge-box belts.	Cartridge-box straps.	Waist-belts and plates.	Waist-belts and buckles.	Scabbards and frogs.	Cap pouches.	Gun slings.	Cavalry sabres.	Girdons.	Hand vise.	Wiper.	Cartridges.	Gun caps.
	INFANTRY.														
Feb. 7, 1871.	"Kennard's Company," Cynthiaana.....	60	00	60	60	60	60	---	60	---	1	1	1	---	---
Feb. 22, 1871.	Kentucky Military Institute.....	120	120	120	120	120	120	---	120	---	---	---	---	---	---
Oct. 16, 1871.	Lynnland Institute.....	60	60	60	60	60	60	---	61	---	---	---	---	---	---
Oct. 16, 1871.	Asstn's Academy.....	61	61	61	61	61	61	---	61	---	---	---	---	---	---
Oct. 16, 1871.	"Camp Rifles," Louisville.....	50	50	50	50	50	50	---	50	---	---	---	---	---	---
Dec. 25, 1871.	"Waddell Greys," Louisville.....	60	60	60	60	60	60	---	60	---	---	---	---	---	---
	CAVALRY.														
July 23, 1870.	"Forest Rangers," Fayette county.....	64	64	64	64	64	64	---	64	---	---	---	---	---	---
Aug. 17, 1870.	"McConnally's Company," Fayette co.....	60	60	60	60	60	60	---	60	---	---	---	---	---	---
Sept. 6, 1870.	"Foxtown Rangers," Madison county.....	50	50	50	50	50	50	---	50	---	---	---	---	---	---

A LIST OF MILITARY CLAIMS audited and reported by the Quarter-Master General, under an act approved February 17, 1866, and amended March 9, 1867, and an act approved March 16, 1867.

Name of Claimant.	Character of Claim.	Proof of Claim.	Amount.
Alsip, Adison.....	Arrears of pay.....	Pay roll.....	\$51 57
Bell, Edmund.....	Arrears of pay.....	Pay roll.....	44 00
Becher, George W.....	Arrears of pay.....	Pay roll.....	13 50
Baker, James.....	Arrears of pay.....	Pay roll.....	13 50
Blanton, H.....	Fuel.....	Affidavit.....	315 00
Beatty, Pleasant.....	Arrears of pay.....	Pay roll.....	38 00
Campbell, Abner.....	Arrears of pay.....	Pay roll.....	13 50
Campbell, John F.....	Arrears of pay.....	Pay roll.....	13 50
Campbell, Samuel.....	Arrears of pay.....	Pay roll.....	13 50
Campbell, Samuel.....	Arrears of pay.....	Pay roll.....	13 50
Campbell, Hardy.....	Arrears of pay.....	Pay roll.....	13 50
Campbell, William.....	Arrears of pay.....	Pay roll.....	13 50
Campbell, James.....	Arrears of pay.....	Pay roll.....	13 50
Callahan, Jerry.....	Arrears of pay.....	Pay roll.....	13 50
Coile, John.....	Forage.....	Pay roll.....	13 50
Combs, Elijah.....	Arrears of pay.....	Officer's voucher.....	70 50
Combs, William.....	Arrears of pay.....	Pay roll.....	36 68
Combs, Enoch.....	Arrears of pay.....	Pay roll.....	13 50
Craddock, J. L.....	Arrears of pay.....	Pay roll.....	13 50
Crawford, Oliver.....	Arrears of pay.....	Orders.....	638 50
Crawford, Oliver.....	Subsistence.....	Officer's voucher.....	36 20
Crawford, Calloway.....	Subsistence.....	Officer's voucher.....	16 00
Crouch, Thomas.....	Arrears of pay.....	Officer's voucher.....	168 00
Clark, D. F.....	Transportation.....	Pay roll.....	73 09
Colley, R. V.....	Transportation.....	Officer's vouchers.....	415 97
Dixon, Elliott.....	Arrears of pay.....	Quarter-Master's voucher.....	345 00
Dixon, Alexander.....	Rent.....	Pay roll.....	13 50
Dickerson, H. C.....	Arrears of pay.....	Officer's voucher.....	13 50
Eversole, William.....	Arrears of pay.....	Pay roll.....	32 00
Eversole, Elijah.....	Arrears of pay.....	Pay roll.....	13 50
Estill, Thomas.....	Arrears of pay.....	Pay roll.....	13 50
Farmer, Leonard.....	Subsistence.....	Officer's voucher.....	61 94
	Amount carried forward.....	Officer's voucher.....	198 28
			\$2,714 23

LIST OF MILITARY CLAIMS—Continued.

Name of Claimant.	Character of Claim.	Proof of Claim.	Amount.
Amount brought forward			\$2,714.23
Finney, John	Arrears of pay	Pay roll	51.43
Harris, Thomas J.	Arrears of pay	Affidavits	86.67
Hughes, Marshall	Arrears of pay	Pay roll	69.20
Howard, Esom	Arrears of pay	Pay roll	13.50
Herald, Roger	Arrears of pay	Pay roll	13.50
Hall, W. O.	Transportation	Officer's voucher	12.00
Hayson, Thomas	Subsistence	Officer's voucher	176.18
Lewis, Davis	Arrears of pay	Pay roll	13.50
Lyons, William	Forage and subsistence	Officer's voucher	10.00
Morrow, J. M.	Arrears of pay	Pay roll	21.69
Mason, W. D. J.	Arrears of pay	Pay roll	30.80
Mostey, James	Arrears of pay	Pay roll	13.50
Noble, Lawson	Arrears of pay	Pay roll	71.50
Ponder, Nancy	Subsistence	Officer's voucher	66.00
Potts, R. S., Dr.	Arrears of pay	Affidavits	120.00
Perkins & Sproule	Subsistence	Affidavits	29.07
Riley, John, Jr.	Arrears of pay	Pay roll	13.50
Riley, James C.	Arrears of pay	Pay roll	13.50
Raleigh, Joseph	Arrears of pay	Pay roll	13.50
Smith, John	Forage	Affidavits	12.30
Smallwood, C. G.	Arrears of pay	Pay roll and affidavit	60.45
Stidham, James	Arrears of pay	Pay roll	13.50
Stamper, Joel	Arrears of pay	Pay roll	13.50
Saunders, Peter	Arrears of pay	Pay roll	27.41
Standeford, Elisha	Arrears of pay	Pay roll	13.50
Smith, William	Arrears of pay	Pay roll	13.50
Terry, Isaac	Subsistence	Officer's voucher	42.00
Turner, Roderick	Arrears of pay	Pay roll	13.50
Vallandigham, S.	Arrears of pay	Pay roll	16.59
Williamson, Thomas	Quarter-master's stores	Affidavits	52.00
Yates, L. R.	Subsistence	Affidavits	198.20
Total			\$4,238.72

INVENTORY of State Arsenal, taken November 1st, 1871.

No.	ORDNANCE.	Condition.
ARTILLERY.		
1	12-pounder cannon (brass)	Good.
6	6-pounder cannons (brass)	Good.
2	6-pounder cannons (iron)	Good.
2	6-pounder cannons (iron)	Good.
1	Howitzer (English trophy, brass)	Dismounted.
1	H. M. gun	Good.
1	Coffee-mill gun	Good.
ARTILLERY CARRIAGES.		
3	6-pounder caissons	Good.
12	Carriages	Good.
1	Coffee-mill gun carriage	Good.
1	H. M. gun carriage	Good.
1	Howitzer (English trophy) carriage	Good.
ARTILLERY EQUIPMENTS.		
482	Artillery waist belts	Good.
8	Tow hooks	Good.
20	Trail handspikes	Good.
7	Sponges	Good.
4	Rammers	Good.
15	Buckets	Good.
6	Tongues (extra)	Good.
16	Vent punches	Good.
3	Lanyards	Good.
3	Prolongs	Good.
9	Wheels (extra)	Good.
ARTILLERY AMMUNITION.		
44	24-pounder canister shot	Good.
49	24-pounder schrapnel	Good.
56	24-pounder siege shells	Good.
64	24-pounder cartridges (blank)	Good.
100	12-pounder percussion shells	Good.
48	12-pounder spherical case shot	Good.
45	12-pounder canister shot	Good.
32	12-pounder shells	Good.
16	12-pounder fuse shells	Good.
1,214	6-pounder canister shot	Good.
166	6-pounder percussion shells	Good.
162	6-pounder fuse shells	Good.
602	6-pounder spherical case shot	Good.
23	6-pounder projectiles	Good.
22	6-pounder solid shot	Good.
144	Hotchkiss fuse shells, 12-3, 67 in.	Good.

INVENTORY of State Arsenal—Continued.

No.	ORDNANCE—SMALL ARMS.	Condition.
MUSKETS.		
2,561	Altered percussion muskets, calibre .59	Good.
144	Belgian muskets, calibre .69	Good.
49	Harper's Ferry muskets, calibre .69	Good.
85	Springfield muskets, calibre .57	Good.
73	Flint-lock muskets, calibre .69	Good.
18	Austrian muskets, calibre .58	Good.
42	Cadet muskets	Good.
12	Austrian muskets	Damaged.
35	Springfield muskets	Damaged.
17	Altered percussion muskets	Damaged.
17	Assorted arms	Worthless.
305	Springfield rifle muskets, calibre .60	Good.
RIFLES.		
346	Austrian rifles, calibre .58	Good.
57	Austrian rifles	Damaged.
143	Harper's Ferry rifles, calibre .54	Good.
122	Enfield rifles (long), calibre .58	Good.
24	Enfield rifles (short), calibre .58	Good.
110	Springfield rifles, calibre .58	Good.
157	Union rifles, calibre .46	Good.
86	Mississippi rifles (full stock), calibre .56	Good.
40	Mississippi rifles (half stock), calibre .56	Good.
68	Ballard rifles, calibre .44	Good.
CARBINES.		
314	Smith & Wesson carbines	Good.
310	Ballard carbines, calibre .44	Good.
89	Ballard carbines, calibre .56	Good.
3	Gallagher carbines	Good.
2	Joslyn carbines	Good.
7	Sharpe's carbines	Good.
398	Ballard musketoons, calibre .46	Good.
5	North's carbines	Good.
1	Spencer carbine	Good.
1	Star patent carbine	Good.
1	Blassin carbine	Good.
1	Swivel	Good.
WORTHLESS ARMS.		
600	Ballard carbine barrels (locks)	
205	Ballard carbine barrels (without locks)	
140	Musket barrels (with locks)	
105	Musket barrels (without locks)	
18	Mississippi rifle barrels	
PISTOLS.		
100	Percussion pistols	Good.
- 1	"John Brown" pike	Good.

INVENTORY of State Arsenal—Continued.

No.	ORDNANCE—SMALL ARMS.	Condition.
SWORDS AND SABRES.		
300	Artillery sabres	
66	Cavalry sabres	Good.
50	Sergeants' swords	Good. Good.
ACCOUTRUMENTS.		
2,430	Cartridge boxes	
1,899	Cartridge boxes	Serviceable.
535	Cartridge boxes (Mann's patent)	Serviceable.
1,168	Waist-belts	New.
2,085	Waist-belts and hooks	Good.
348	Waist-belts and plates	Good.
1,557	Cap pouches	Good.
2,688	Bayonet scabbards	Good.
3,981	Shoulder-straps (long)	Good.
3,609	Shoulder-straps (short)	Good.
108	Shoulder-straps	Good.
1,823	Gun slings	Old.
400	Gun wipers	Good.
100	Screw-drivers and wrenches	Good.
13	Pistol bullet-moulds	Good.
20	Shell wrenches	Good.
CAVALRY EQUIPMENTS.		
2,218	Pistol holsters	
40	Pistol belts	Good.
20	Cavalry saddles	Good.
1	Officer's saddle	Good.
36	Cavalry bridles	Good.
2	Artillery bridles	Good.
3	Halters	Good.
31	Currycombs	Good.
12	Saddle blankets	Good.
168	Nose-bags	Good.
23	Sorecingles	Good.
2	Sinches	Good.
268	Picket pins	Good.
50	Picket lariats	Good.
1,000	Saddle straps	Good.
4		

INVENTORY of State Arsenal—Continued.

No.	ORDNANCE STORES.	Condition.
AMMUNITION FOR SMALL ARMS.		
111,200	Metallic cartridges, calibre .46	Good.
29,100	Metallic cartridges, calibre .44	Good.
76,500	Metallic cartridges, calibre .56	Good.
5,000	Metallic cartridges (central fire), calibre .50	Good.
174,370	Minnie-ball cartridges, calibre .69	Good.
107,000	Minnie-ball cartridges, calibre .54	Good.
6,000	Minnie-ball cartridges, calibre .53	Good.
1,000	Minnie-ball cartridges, calibre .57	Good.
9,000	Union rifle cartridges, calibre .54	Good.
6,000	Billinghurst & Regna cartridges	Good.
36,000	Buck and ball cartridges, calibre .69	Good.
10,000	Metallic cartridges (central fire), blank	Good.
41,286	Colt's pistol cartridges (navy)	Good.
30,000	Colt's pistol cartridges (small)	Good.
253,000	Percussion caps	Good.
1,280	pounds musket balls	Good.
SPARE PARTS.		
82	Upper bands	Good.
421	Middle bands	Good.
562	Lower bands	Good.
14	Rammers	Good.
225	Butt pieces	Good.
170	Trigger guards and levers	Good.
120	Lock-plates (musket)	Good.
315	Lock-plates (carbine)	Good.
25	Triggers	Good.
200	Main-springs	Good.
100	Carbine slides	Good.
50	Carbine hammers	Good.
25	Musket breeches	Good.
125	Musket hammers	Good.
50	Butt-plates	Good.
3	Sponge-staffs	Good.
4	Wipers	Good.
2	Rammers	Good.
3	Sponge-buckets	Good.
1	Extra barrel (H. M. gun)	Good.
3	Tongues (artillery carriage)	Good.

INVENTORY of State Arsenal—Continued.

No.	ORDNANCE DEPARTMENT.	Condition.
TOOLS AND MATERIALS.		
12	Bench vices	Good.
1	Anvil	Good.
1	Forge	Good.
1	Lathe	Good.
2	Drills	Good.
2	Army scales	Good.
3	Stoves	Good.
7	Blacksmith's tongs	Good.
7	Hand-hammers	Good.
9	Claw-hammers	Good.
2	Screw-plates	Good.
1	Hand-saw	Good.
33	Files	Good.
1	Sprinkler	Good.
3	Wash-pans	Good.
3	Trucks	Good.
2	Grindstones	Good.
1	Quire sand-paper	Good.
8	Stools	Good.
2	Show-cases	Good.
1	Step ladder	Good.
1	Water-cooler	Good.
1	Water-bucket	Good.
2	Tin dippers	Good.
2	Wash pans	Good.
1	Fire bucket	Good.
3	Shovels	Good.
2	Brooms	Good.
1	Desk	Good.
10	Quires emery cloth	Good.
10	Feet of stove-pipe	Good.
3	Sections gum hose	Good.
2	Oil cans	Good.
1	Doubletrees	Good.
1	Stretcher	Good.
1	Force pump	Good.
4	Wagon wheels	Good.
1	Axle	Good.
1	Stone clamp	Good.
1	Set tent-pins	Good.
1	Monkey wrench	Good.
2	Bar wrenches	Good.
1	Hand vise	Good.
2	Hand pliers	Good.
2	Nippers	Good.
5	Screw-drivers	Good.
1	Thumb vise	Good.
1	Hand brace	Good.
1	Drill brace	Good.
1	Screwplate	Good.
4	Rat-tail files	Good.
6	Flat files	Good.
16	Saw files	Good.

INVENTORY of *State Arsenal*—Continued.

No.	ORDNANCE DEPARTMENT.	Condition.
TOOLS AND MATERIALS.		
3	Half-round files	Good.
5	Ropes	Good.
2	Branding irons	Good.
50	Tube wrenches	Good.
4	Pinchers	Good.
1	Pair handcuffs	Good.
CLOTHING.		
376	Forage caps	Good.
32	Gun ponchos	Good.
200	Tassels for hats	Good.
100	Eagles for hats	Good.
100	Feathers for hats	Good.
756	Haversacks	Good.
930	Knapsacks	Good.
428	Brass buttons	Good.
CAMP AND GARRISON EQUIPAGE.		
6	Guidons	Good.
6	Drumsticks	Good.
1	Bass drum	Good.
2	Tenor drums	Good.
2	Fifes	Good.
85	Color bands	Good.
1	Pair cymbals	Good.

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TO THE

GENERAL ASSEMBLY OF KENTUCKY,

FOR THE YEAR 1871.

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