

BILL AGAINST THE STATE.

CORRESPONDENCE.

EXECUTIVE OFFICE, Florida,
Capitol, Tallahassee, Oct. 14, 1845.

SIR—By the second section of an act of the General Assembly of this State, approved July 25, 1845, at page 40 of the pamphlet of acts of the last Session, heretofore transmitted to you, it is made the duty of the Governor to take the proper steps to obtain from the Treasury of the United States the money, to which this State is entitled under the provisions of an act of Congress, approved 23d July, 1836, entitled "An act to regulate the deposits of the public moneys, and to deposit the same in some safe place of custody, subject only to the order of the Governor of this State, until further directed by the General Assembly."

In fulfilment of the duty enjoined upon me by said act, I would most respectfully suggest that you will direct the proper officers of your Department to transmit to me, as early as possible, a full account of the payments heretofore made on account of the Territory of Florida, or of this State, of those moneys, and when and to whom paid; and what authority was adduced for the receipt thereof, and, likewise, the amount due the Territory, or the State of Florida.

I have appointed Benjamin Byrd, Esq., the Treasurer of this State, the agent to receive any balance of said moneys. He will forward his commission as agent as soon as advised of the amount due, (if any,) and of what course it is desired he shall pursue, by your Department, to receive such amount, and sign papers of acquittances thereof.

I have the honor to be, very respectfully,

W. D. MOSELEY,
Governor of Florida.

To R. J. WALKER, Secretary Treasury.

TREASURY DEPARTMENT,
Third Auditor's Office, April 15, 1846.

SIR—A special statement of the account of the "Territory of Florida" has been made and reported to the Second Comptroller of the Treasury, and by him returned to this Office, resulting in a balance due from said "Territory" to the United States—the sum of ninety-five thousand, five hundred and eighty-eight dollars and sixty-nine cents, (\$95,588 69,) differing from the territorial statement, \$183,489 42, which is explained by the enclosed sheets of difference.

Those vouchers in the territorial account, which have been received at this office, and which are mentioned in the accompanying "Statement of Difference" as being suspended, &c., will remain on file in this office, unless your Excellency desires that they may be returned for correction.

I have the honor to be, your Excellency's obedient servant,

PETER HAGNER, Auditor.

His Excellency Wm. D. MOSELEY,
Governor of Florida, Tallahassee.

EXECUTIVE OFFICE, May 2, 1846.

To Senators J. D. Westcott and D. L. Yulee,
and Wm. H. Brockenbrough, M. C.

SIRS—On the 14th of October last, under the instructions of the General Assembly, I addressed a letter to the Secretary of the United States Treasury, from which the following is an extract, viz.:

"In fulfilment of the duty enjoined upon me by said act, I would most respectfully suggest that you will direct the proper officers of your Department to

transmit to me (as early as possible,) a full account of the payments heretofore made on account of the Territory of Florida, or of this State, of those monies; and when, and to whom paid, and what authority was adduced for the receipt thereof; and, likewise, the amount due the Territory, or the State of Florida, &c.

In reply to this communication, I received from the Third Auditor, on the 1st instant, the originals of the documents herewith enclosed. I need scarcely assure you, that I was not prepared to receive such a communication. It, surely, cannot be the intention of the Federal Government to insist upon this misapplication of its funds, *by its Agents*, as a set-off to the claim of the State of Florida, to an equitable share of the surplus revenue. Upon an examination of the statement forwarded by the Auditor, there can be no doubt of the correctness of his decisions, in refusing to allow such items as have been therein rejected. But, it would be strange indeed, if such conduct on the part of the disbursing agents of the Federal Government, whether reprehensible or not, should be pleaded in bar of a just demand of the State, which, with due deference, it would seem to me, can in no wise be held responsible for the acts of those, over whose conduct it could have no control.

It will be truly gratifying to me, gentlemen, if you will ascertain the views of the Department in relation to this matter. And any other information which you may deem important to lay before the General Assembly at its next Session, in reply to the act of the 25th of July last, will be thankfully received and properly appreciated.

I have the honor to be, very respectfully, your obedient servant,

W. D. MOSELEY.

P.S. The document is quite voluminous. I have therefore declined to send a copy, upon the supposition that it may be found at the office of the Auditor, upon your application.

W. D. MOSELEY.

Statement of difference arising on a special settlement of the account of the Territory of Florida, for expenditures for, and on account of, the Territorial militia, in the Quartermaster's and Subsistence Departments in the years 1839, 1840, and 1841, under the acts of the 23d August 1842, and a Joint Resolution of Congress, approved the 30th of April, 1844.

THE TERRITORY CLAIMS AS FOLLOWS:

For account Current of R. K. Call, Governor of the Territory, 4th quarter, 1839 :		
For amount advanced to R. R. Reid, Gov. of the Territory, 15th January, 1840		\$ 7277 85
For amount advanced to Col Fitzpatrick, agent, per receipt, 23d Nov 1839		5000
For amount paid John Parkhill, George S. Hawkins and Thomas Brown, per receipts 19th July and 16th August, 1839		442
For amount paid Doct. J. H. Verdier, per receipt 21st October, 1839		40
For amount charged for purchases, per abstract A. (Qr. M. Dept.)		5603 78
do do expenditures, B. do		1067 24
do do contingencies C. do		77 12
do do purchases of subsistence, per abstract		3352 48
do do ordnance do A		525 53
Per account current of John B. Collins, quarter-master, 4th quarter, 1839		
For amount charged for purchases per abstract A. Qr. m. dept.		17004 22
do do expenditures do B do		3492 17
do do purchases for subsistence per abstract		8348 21
do do do ordnance do A		149 70

For purchases and expenditures by Quarter-master John B Collins, as follows:		
For purchases in 1st quarter, 1840, per abstract A	Qr. m. dept.	9934 31
do expenditures	do do do B do	4018 89
do purchases in 2d and 3d quarters, 1840	A do	6898 08
do expenditures	do do do B do	3093 59
do purchases for subsistence in 1st quarter, 1840, per abstract		4063 84
do do do 2d do do		4781 48
do amount of account of schooner Van Buren for freight paid by quarter-master Collins, but not on any of his abstracts		694 09
do amount paid Wm. R. Leeds for subsistence, by same per voucher 1 herewith of his unpaid abstract		111 60
do amount paid by Quarter-master, John Shaw, for purchases and expenditures on account of the Qr. m. dept. per his abstract A and B for 4th qr. 1839 and 1st qr. 1840		1223 34
do amount paid by same to E W Doubleday for subsistence per voucher 40, of qr. master Collins' abstract B 1st quarter, 1840, Quarter-master's dept.		125 47
do amount paid by same to R. T. Roberts for subsistence per ac- count and receipt herewith		17 50
do amount paid by same to Jesse McCall for subsistence per ac- count and receipt herewith		10
do amount paid by Capt. Wm. J. Bailey (F M) for forage and sub- sistence in 4th quarter 1839, per his abstracts and vouchers herewith		177 56
do amount paid 6 April, 1840, by the Territorial pay-master R H Berry, to Andrew Bunch, for his services as guide, per account and receipt		216 70
do amount received by Quarter-master Collins on the 15th April, 1840, from pay-master R H Berry, per receipt		153 94
		<hr/>
Total claim of the Territory		\$87,900 73
Upon a settlement of said accounts of the Territory, per official statement herewith, there is found to be a balance due the United States of		95,588 69
		<hr/>
Showing a difference between the amount claimed by the Territo- ry, and the balance thus found to be due the United States of		183,489 42
Which is accounted for as follows:		
Amount advanced the Territory by the United States on said ac- counts before a settlement thereof, and charged in official state- ment, viz: requisition No. 9893, dated 27th December, 1841, in favor of R K Call, Gov. for		37,280
Requisition No. 1432, dated 9th September, 1842, for		12,000
Amount paid to J B Murray, and J T Sullivan, May 9, 1845, being for \$35. Bonds with interest, &c., issued by the Territory of \$1000 each		47,027 78
Amount paid J Lahens & Co. May 17, 1845, for 11 bonds, each \$1000, including interest, &c.		15,289 99
Amount paid Corcoran & Riggs, May 23, 1845, for 4 bonds, each \$1000. including interest, &c.		5080 12
Amount paid same, July 29, 1845, for 8 bonds, each \$1000, inclu- ding interest, &c.		8216 23
Amount paid John G Gamble, July 30, 1845, being the pro rata amount payable on 7 bonds of \$1000 each, by direction of Secre- tary of War, with interest, &c.		4847 56
Amount paid Corcoran & Riggs, February 7, 1846, for amount of 8 bonds, with interest, &c.		2153 61

Amount paid John G Gamble, same day, for amount of 6 bonds, with interest, &c.	1270 63
Amount advanced to Robert R Reid, late Governor of Florida, on account of said Territory, 14th Decem. 1840, \$5000 and 26th January, 1841, \$1000	6000
Amount paid by Governor Call to John H Verdier, surgeon, Florida militia, which sum was afterwards deducted from the pay of said Verdier, in settlement of his account in the office of the second Auditor, and which has since been refunded by said Verdier, to R H Berry, pay-master, Florida militia, as per receipt herewith now charged to the Territory	40
Account current of R K Call for year 1839.	
Amount charged as advanced to R. Fitzpatrick, for purchasing blood hounds in Cuba, per receipt numbered 68. not allowed. There is no evidence that there was authority from the War Department for the purchase and use of blood hounds, for military purposes, and such expenditure is not authorised by law; besides, W Fitzpatrick has rendered no account showing the proper disbursement of the sum thus received from Governor Call	5000
Amount charged as advanced on 15th January, 1840, to Governor Robert R Reid, not allowed. No receipt for the money is produced, and Gov. Reid has not rendered any account showing the proper application to the service of the sum so received by him	7277 85
Amount charged per receipt No. 71 for a payment to John Parkhill for premium on a check on New Orleans for \$2100; not allowed. The regulations do not authorize an expenditure of this character.	42
Amount charged per receipt No, 73, for a payment to George S Hawkins, on account of his expenses in travelling to wait on the President of the U. States, as one of a deputation sent by the Governor in July, 1839	200
Amount charged, per receipt No. 74, for a similar payment to Thomas Brown for the same purpose, as is expressed in receipt No. 73. Neither of these sums can be allowed under existing laws and regulations	200
Amount charged for expenditures on account contingencies per abstract C deducted and referred to the 2d Auditor's office for settlement	77 12
Amount charged for purchases on account of ordnance service per abstract A deducted and referred to the 2d Auditor's office for settlement	525 53
Gov. Call's abstract A 4th qr. 1839, Qr. m. dept.	
Vo. 11. Account of G C Middleton for 1 horse, price \$125	
Vo. 31. do Frederick Henderson for 1 horse 100	
Vo. 53. do Jas H Randolph for 2 horses \$115 each 230	
One of these horses was delivered to Doc. J H Verdier on the 1st of December, 1839, which, if for his own use is contrary to law; forage officers being bound by law to furnish their own horses. Doct. Verdier has never accounted for the horse thus received. The remaining three were delivered to qr. master John Shaw, on the 6th December, 1839, who has not accounted for them. The accounts for their purchase amounting to \$455 are therefore disallowed	455
Vo. 21. Account of D Spalding for 5 pair of boots on the 2d October, 1839; not allowed. Not authorized by the regulations of the qr. master's department. The boots do not appear to have been accounted for by qr. master Mosher, who made the purchase	11 25
Vo. 29. Account of Ker & Kerksey for saddle, bridle, blanket, &c. These articles were delivered to assistant surgeon Verdier, De-	

ember 1st, 1839, together with a horse; (see vouchers 11, 31 and 53) and the same remarks apply as to the horse; not allowed 31 25

Vo: 55. Account of E D Coleman for sundries. Qr. master S J Perry accounts for all the articles purchased per this account, except 4 mess pans, the cost of which at 62½ cents each is therefore disallowed 2 50

Vo: 61. Account of J C Jacobi for one pack saddle; not allowed. The purchase of this article was made by Qr. master Mosher, who has not accounted for it. 5

Gov. Call's Abstract B. 4th quarter, 1839.

Vo. 4. Account of A Moore for 2 days hauling provisions, at \$6 per day. \$5 per day is all that can be allowed for the hire of a wagon, team and driver, being the average paid by U. S. Qr. masters at that time, in that neighborhood; no more can therefore be allowed in this or any similar case. Not allowed. 2

Vo. 18. Account of Rutherford Walker for riding express by order of Gov. Call, suspended. The money appears to have been received by C. C. Williams, whose authority to do so must be shewn, 15 00

Vo: 23. Account of Thomas Stanley for services as guide a \$2 per day, 50

Vo. 24. Account of Wm. Taylor for services as guide a \$2 per day, 50

If they were members of any of the companies in service the charge is inadmissible, and evidence is required on that point; if not, the company or command for which the service was rendered should be designated. Both accounts suspended 100 00

Vo. 25 Account of G. W. Hutchins for 1½ days hire of wagon, 10 dol. Five dollars per day is all that can be allowed in this and all similar cases. See remarks on vo. 4, B., above. Not allowed, 2 50

Vo. 41 Account of Abram Daniels for 67 days service of wagon and team at 5½ dol per day : from 20th July to 30th August, 1839, in service of Capt. J B Johnson's company, charged 51 days; and for hire of another wagon, &c., for the same company from the 16th to the 30th Aug., 1839, charged 16 days. In the first item the number of days is 42 instead of 51, as charged; and in the second item there is also an overcharge of 1 day--and no more than 5 dol. per day can be allowed, for reasons stated in objection to vo. 4 of this abstract. The excess ten days, and the rate per day 50c. upon each is therefore disallowed, amounting to 83 50

Vo. 48. Account of K. M. Moore for "difference in exchange of horses on 24th Aug., 1839." This account is certified by qr. master L F Mosher, and none of the circumstances are set forth to make it intelligible. It is not shown what horse was exchanged, or what was done with the one received in lieu thereof, qr. master Mosher not having accounted for it in his property account. All mounted officers are bound by law to provide themselves with horses at their own expense; and if the exchange was between qr. master Mosher and the claimant, it was a transaction between the parties for which the public is in no way accountable. Not allowed. 50 00

Vo: 58 Account of Hiram Hall for 38 days wagon hire at 5½ dol. per day. No more than 5 dol. per day can be allowed, as in other cases. Difference disallowed 19 00

Vo. 64 Acc. unt of Michael Wiggins for services as pilot 9 days at 1 dol. The dates within which the service was performed required; and if the claimant was a member of Capt. Newbern's company at the time the account is inadmissible 9 00

Account current of qr. master John B Collins, 4th quarter, 1839.	
Amount charged for purchases on account of ordnance service, deducted and referred to the 2d Auditor for settlement	149 70
Qr. master Collins's Abstracts A & B, 4th qr., 1839; (qr. mr. dep.)	
Vo. 18 A Account of N M Martin for 27 bales of cotton, on 24th Oct., 1839, weighing 9,481 lbs., at 12c per lb.	1,137 72
Charges on the same,	26 33
Vo. 37 A. Account of J George Anderson for 88 bales of cotton in Oct. 1839, weighing 32,302 pounds at 12½c pr lb.	3,956 99
5,121 04	
These two accounts are altogether inadmissible. Unmanufactured cotton is unknown to the laws and regulations as an article of military supply. By these accounts the U. States is required to pay for the cotton at the rate of 33 per cent. more than it sold for in New Orleans, and consequently than it was worth, (without any allowance for the proceeds of its sale in that market,) as well as the articles of military supply alleged to have been purchased by the territory by means derived in part from the sale of said cotton, (see vouchers 1 & 97 A.) This constitutes a double charge against the U. S. for the same object: first for the means to buy with, and then for the cost of the supplies bought with those means, which cannot be sanctioned by any principle of law or equity. Both accounts are therefore disallowed	
Vo. 24 A Account of Daniel Ladd for subsistence and camp equipage. The receipt is dated Nov. 1, 1839, and the date of purchase Jan. 10, 1840. Explanation required. Suspended	8 31
Vo. 25 A Account of E D Coleman; error in calculation of Osna-burgs. Not allowed	1 00
Vo. 1 B Account of Kirkman, Abernathy & Hanna; charge for commission on purchases in New Orleans. Not allowed. The acts under which this settlement is made provides for the payment of supplies and services according to existing laws and regulations, as if the Florida militia had been regularly called out and mustered in the U. S. service. Had this been the case the supplies would have been furnished by the U. S. officers without the expense of commissions on purchases. There is no law or regulations authorizing such charges in the qr. masters' and subsistence departments: therefore not allowed	83 62
Vo. 3 B Account of Stephen Morgan for charter of schooner David Rogers, from 13th Sept. to 11th Oct., 1839; at 1,200 dol. per month, is 1,145 80, instead of 1,160 as charged. Dif. disallowed	14 20
Vo. 5 B Account of Thomas J Dukes for wagon hire 5½ days: suspended for the dates within the service was performed	27 50
Vo. 58 B Account of Gamble & Reid for storage on 83 barrels 10d. 25c., and 15 boxes, 94c. These charges are too indefinite—it should be shown that barrels and boxes contained public stores, and of what description: suspended	11 19
Vo. 59 B Account of schooner Mount Moriah for freight on hay from New Orleans to St. Marks at 5 dol. per bale. Per voucher 54 of this abstract 4 dol. per bale is charged for freight on hay between the same points which is considered a high charge: no more can be admitted in this case. Not allowed	17
Vo. 64 B Account of Solomou E Mathers for 4 days wagon hire in November 1839 at 6 dol. 75c. per day; no more than 5 dol. per day can be allowed in this as in all similar cases. Difference not allow.	17
Vo. 71 B Account of Bernard Loch for hire of wagon from 24th August to 28th November, 1839, 97 days at 5½ dol. per day; differences between 5 dol. and 5½ dol. per day, disallowed, as in vo. 64 B	48 50
Vo. 72 B Account of James Baugh for hire of wagon 51 days at	

5½ dol per day; difference between 5 dol. and 5½ dol. per day, disallowed as in vo. 64, B

Vo 44 B Account of P H Swaim & Co. for storage of 102 barrels in bulk; and lighterage of, and weighing cotton; suspended. Storage of what property and for what periods? 12 75
 Not allowed: lighterage 9 dol., and weighing cotton 5 dol. 14 00
 The purchase of cotton is not recognized, and the charges thereon consequently cannot be allowed

Vo. 77 B Account of Kirkman, Abernathy & Hanna for Insurance 30 dol.; and commissions 92 dol. 46c. These charges are attached to vo. 77 A, for purchases, and are disallowed for the same reasons as to vo. 1, B.

Account of schooner Van Buren for freight from New Orleans to St. Marks, paid by qr. master Collins, but not included in any of his abstracts: not allowed in part. Freight is charged for 36 barrels of pork, but the bill of lading shows that only 30 were transported. Disallow for 6 barrels at 1 dol.

Qr. Mr. Collin's Abstracts A & B; 1st qr., 1840. Qr. Mr.'s Dep. Vo. 52 A Account of P H Swaim & Co., for sundries charged on abstract; suspended: no voucher furnished,

Vo 72 A Account of James W. Childs for "one dog to trail Indians;" not allowed: being unauthorized by law or regulations

Vo. 2 A Account of Wm. G. Clark for 1 horse, saddle and bridle
 Vo. 3 A " James Moore, do do do do
 Vo. 4 A " Josiah Hughes, do do do do
 Vo. 5 A " Wm H Redding do do do do
 Vo. 6 A " Gabriel Roquie do do do do

The foregoing five accounts are for the purchase of horses, saddles and bridles for the use of the Spaniards in the service of the Territory as managers of the dogs; not allowed: the service being unauthorized by law, and no regulation for the management of dogs known.

Vo. 61 A Account of William Wilson for stationary; 1 paper folder: unauthorized by regulations. Not allowed.

Vo. 15 A Account of J M W Davidson for forage
 Vo. 41 A Account of Uz Ward do do

Both of these accounts were paid by qr. master John Shaw, and are included in his abstracts of purchases for 1st quarter, 1840, before mentioned, as well as is in this abstract of qr. master Collins...making a double charge for the same purchases, which cannot be all'd.

Vo. 1 B Account of Lloyd Skannal for wagon hire from 27 Dec. 1839 to the 11th Jan., 1840, 16 days, at 7½ dol. per day; no more than 5 dol. per day can be allowed as in other cases. Difference 16 days at 2½ dol., disallowed

Vo. 9 B Account of Ker & Kirksey for freight on rail road; account and receipt wanting: suspended

Vo. 14 B Account of E D Coleman for wagon hire from 6th to 28th Nov., 1839 at 5½ dol. per day; only 5 dol. can be admitted: difference disallowed

Vo. 28 B Account of Harrison Adams for wagon hire from 4th September to 30th November, 1839, at 5½ dol. per day; only 5 dol. can be allowed: difference disallowed

Vo. 31 B Account of John B Gorman for hire of horse 3d Feb., 1840 at 2 dol. per day, to deliver Cuba dogs to agent of major Fauntleroy; not allowed: the expenditures connected with the Cuba dogs cannot be recognized

Vo. 37 B Account of J D Reid for wagon hire from 7th Sept. to 30th Nov. 1839, 42 days at \$5 50 per day. Only \$5 per day can be allowed as in other cases. Difference disallowed.

25 50
 26 75
 122 46
 6 00
 21 25
 50 00
 130 00
 130 00
 125 00
 130 00
 125 00
 0 75
 541 79
 20 89
 44 00
 0 50
 11 00
 43 00
 4 00
 21 00

Vo. 38 B- Account of S B Richardson for wagon hire from 24th Oct. to 28th November, 1839, 34 days at \$5 50 per day. Only \$5 per day can be allowed as in other cases. Difference disallowed	17 00
Vo. 56 B Account of Youngman & Harrell, for wagon hire from 9th Aug. to 28th Nov. 1839, 112 days at \$5 50 per day. Not allowed as in similar cases	56 00
Vo. 52. B Account of P H Swaim for postage; no receipt. Suspended	50
Vo. 83 B Account of Wm H Michael for services as clerk to qr. master Collins for February 1840, at \$100 per month; not allowed in part. \$75 per month being the highest rate paid by the U. S. quartermasters for similar services at that time in the same section of country, no more can be allowed in this case. Not allowed	25 00
Vo. 40 B Account of E W Doubleday for Drayage and wharfage \$1 50	
Vo. 46 B Account of D Green, Jr., for transportation of supplies	42
Vo. 73 B Account of Stokely Sadbury for wagon hire	55 98 50
The three last mentioned accounts were paid by qr. master John Shaw, and are included in his abstract B 1st quarter 1840, before mentioned, and cannot be admitted to the credit of the Territory in this abstract, and therefore not allowed.	
Quarter-master John B Collins' abstracts A and B for the 2d and 3d quarters, 1840, qr. master's department.	
Vo. 26 A Account of John Caldwell for one saddle; not allowed. The price exorbitant, and the article not accounted for	35 00
Vo. 4 B Account of John Graham, Adj. and Inspect. Gen. F M for transportation of baggage; not allowed. The service of Col Graham has not been recognized by the U. States	26 40
Vo. 14 B Account of Albert Blivin for transportation of 6 men, keepers of the blood hounds from St. Marks to Key West, at \$25 each; disallowed. No payment on account of the blood hounds can be recognized	150 00
Vo. 15 B Account Tallahassee railroad for transportation 22 barrels of provisions, weighing 61,576 pounds, at 25 cents; suspended. What provisions? Between what places? The receipt of the officer to whom they were delivered, is required, and if that cannot now be had, then the name of the officer, and such description of the provisions as may enable the articles to be identified. There must be a mistake in this account; 22 barrels of pork would not weigh more than 6500 pounds, and the weight of 22 barrels of provisions is entered in this account as weighing upwards of 60,000 pounds, making nearly 3000 pounds to the barrel, qr. master gens. office.	153 94
Vo. 16 and 55 B Account of Wm H Michael for services as clerk and agent to qr. master Collins, from 1st March to 30th June, 1840 at \$100 per month; not allowed; for same objections as to Vo. 83 B 1st qr. 1840; 4 months at \$25 per month. He was paid \$50 per month by R H Berry, paymaster, Florida militia, for services as clerk to him from 20th February to 20th May, 1840. See report of muster roll of paymaster Berry	100 00
Vo. 45 B Account of E J Wood for freight on subsistence and forage from Apalachicola to Ocheesee, 14th June, 1840; such a general charge is wholly inadmissible: a description of the stores, the rates charged, the name of the officer who shipped them and of the officer to whom they were delivered, required, with a full explanation of the transaction...suspended	260 00
Vo. 49 B Account of T S Brown for expenses in taking charge	

of provisions and forage from St. Marks to Ocheesa; suspended: the necessity for the employment of such an agent must be shown, and the items and dates of expenses, and receipts of the persons to whom they were paid, must be furnished 25 75

Vo. 50 B Account of same for services as agent in taking charge of forage and provisions on board the Rio Grande from St. Marks to Apalachicola and thence to Ocheesa, from 10th to 17th June, 1840, at 4 dol. per day; suspended: the necessity of employment of an agent in such a case should be shown, the captain of the vessel being of course responsible for the safe delivery of the cargo. The price is also considered extravagant 32 00

Vo. 52 B Account of qr. mr. John B Collins for commutation for quarters and fuel at Tallahassee, Fla., from 1st of January to 30th June, 1840; not allowed in part: alteration in price of fuel 48 dol., and overcharge in fuel for servant 3 dol. 33c. 51 33
Increase from 4 dol. to 6 dol. per cord in price of fuel cannot be allowed. He charges for 3 servants when he was entitled to only 2; fuel for 1 servant also disallowed.

Vo. 53 B Account of F. D. Wilson for rent of stables from 17th July to 16th August, 1840, at 25 dol. per month; not allowed: it appears from the accounts of qr. mr. Collins and Gov. Call, that the Territory purchased 9 horses, and that all the accounts for said purchases have been disallowed for reasons set forth in these remarks... this account for the rent of stables for the use of the same horses is therefore also disallowed 25 00

John B. Collin's subsistence Abstract, for 1st quarter, 1840.

Vo. 40. Account of E W Doubleday; this account was paid by qr. mr. Jno. Shaw, and is charged as part of the claim of the Territory on page 2 of these remarks, and cannot be admitted to the credit of said Territory as a part of this abstract; not allowed 125 47

Qr. mr. John Shaw's abstracts A & B, 4th qr. 1839, and 1st qr., 1840. qr. master department.

Vo. 3 A 4th qr. 1839. Account of Newman Gilchrist for 173 bushels corn; this account was paid by qr. mr. Jno B Collins and is vo. 76, A, of his abstract, 4th qr., 1839, and cannot be again admitted to the credit of the Territory upon this abstract 260 12
Amount charged on abstract B for qr. mr. John Shaw's transportation; not allowed: no account or receipt furnished 10 00

Abstracts for forage, subsistence, &c., by Capt. W. J. Bailey, F. M. 4th quarter, 1839.

Account of Henry Lander for ferrage of 34 persons at 12½c.; suspended: it should be stated who were the persons, with the date and place of the service, with a certificate of the service having been rendered 4 25

Amount paid by pay master R H Berry on 6th April, 1840, to Andrew Bunch for his services as guide to Capt. Thos M Grigsby's company, F. M., per account and receipt before mentioned; not allowed: the claimant was a private of the company at the time the services were rendered, and is only entitled to his pay, etc., as a private soldier, which he appears to have received. 216 70

Amount of advance by pay master R H Berry to qr. master Jno B Collins per receipt 15th April, 1840, before mentioned; not allowed: qr. mr. Collins has not shown that this money was properly applied to the public service 153 94

Amount paid by the Territory for forage and subsistence per abstracts of purchases of Gov. R K Call, qr. master John B Collins, John Shaw and Capt. Wm. J. Bailey 65 67

exclusive of stationary, camp equipage, &c. before mentioned 52,996 42

After ascertaining the quantities the troops recognized by the United States were entitled to, and admitting the unpaid accounts for forage and subsistence contracted by the Territory, as far as allowable under the resolution of the 30th April, 1844, from the quantities found to have been properly applied to the service it is found that of the above sum of 52,996 dol. 42c., for forage and subsistence, 29,996 dol. 30c. only can be allowed, and was brought to the credit of the Territory in official statement made in December, 1845 29,996 30

Not allowed, \$23,000 12

From the claim of the Territory for forage and subsistence 23,000 12
From which deduct the following sums now brought to the credit of the Territory, viz:

This sum being amount of sundry subsistence stores received by A Oliver from Capt John Shaw, qr. mr., as per receipt herewith 408 30

This sum being amount of sundry provisions received by A G Johnson from qr. mr. S J Perry in 1839 and 1840: the proper application of which not having been shown are brought to said Johnson's debit at cost prices 213 23

This sum being amount of requisition no. 6,630, dated March 26th, 1846, being a transfer from the 2d Auditor's office 98 27

This sum paid to Edwin W Dorsey for forage, by qr. mr. John B Collins, per vo. 5 of his abstract A, for the 2d, 3d, and 4th qrs., 1840, and 1st qr., 1841, heretofore suspended on settlement of Territorial account, because receipt for said payment was not produced; now admitted—evidence of payment to be found on report of Accounting officers upon claims of said Dorsey and others, Nov. 7, 1844 1,000 00

1,719 80

Difference explained, \$183,489 42

Memorandum for Official reference:

In the foregoing remarks, no notice is taken of the advances to John B, Collins of 26,114 dol.; and to John Shaw for 500 dol., charged in the account current of Gov. R. K. Call, as said sums are included in the accounts of said Collins and Shaw, acted upon in the settlement made in December, 1845.

The following sums comprise a portion of the items of difference embraced in the foregoing statement and are included in the sum of \$23,000 12 to be found on a preceding page.

Gov Call's abstract A 4th quarter, 1839, qr. mas. depart.
Vo. 42. Account of Tom Peter Chaires for fodder and corn, dated 19, 22, 21, 21. The receipt to this voucher is dated Aug. 3, 1839. Requires explanation 388 68

Quartermaster Collins' abstract A 4th quarter, 1839, qr. m. department. 12

Vo. 38. Account of A Grantham for fodder. Error in receipt of 2

do 61 do Wm B Hurst for forage. Error in calculation 30

do 76 do N. Gilchrist for corn do do 62

Quartermaster Collins' abstract A. 2d and 3d qrs. 1840, qr. m. department.

Vo. 25 Account of E Barker for hay. Error in calculation 24

do 28	do	Spengler & Lyman for forage.	Error in receipt	1 25
do 53	do	Edward Lawrence for hay.	Error in amount	64
		John B Collins' abstract of purchases on account of subsistence for 4th quarter, 1839.		
Vo. 31		Account of John G Putnam & Co.	Error in calculating cost of 100 lbs. sugar at 17 cts and 50 lbs. coffee at 10 cents	5 00
do 51	do	P H Swaim & Co.	Error in carrying amount of account into abstract	1 32
do 53	do	J D Reid.	Error in calculation	02
do 62	do	Wm B Hurst.	Error in addition of account	05
do 68	do	John B Collins & Co.	error in calculation of cost of salt	25
do 77	do	Kirkman, Abernathy & Hanna:	it does not appear that the Territory paid this account by 1,506 dol. 26c., which is deducted by second Comptroller	1,506 26
		John B Collin's subsistence abstract for 1st qr., 1840.		
Vo. 76.		Account of P H Swaim & co. for 562 dol. 81c.: the receipt is for 562 dol. only		81
		John B Collin's subsistence Abstract for 2d qr., 1840.		
Vo. 5		Account A W Walker: J Tengman's authority to receipt for claimant required		15 00
do 6	do	C Goodrich: amount not mentioned in receipt, and N Turnbull's authority to receipt for claimant required		15 12
do 9	do	same: overcharge in bacon		5 20
do 23	do	McNaught & Ormond for 114 dol. 3c., only 102 dol. 35c. paid per receipt		11 68
Gov. R K Call's		abstract of purchases on account subsistence, 4th quarter, 1839.		09
Vo. 35		Account of Ker & Kirksey: error in calculation of 117 1/2 lbs coffee at 17c. per lb.---charged 46 dol. 32c. instead of 19 dol. 97c. Disallowed		26 35
				\$1,980 79