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Helen Mackay. (To accompany Bill H.R. No. 173.).

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HELEN MACKAY.

[To accompany bill H. R. No. 173.]

JANUARY 18, 1854.

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

REPORT.

The Committee on Military Affairs, to whom was referred the petition of Mrs. Helen Mackay, widow of Colonel Æneas Mackay, deputy Quartermaster General U. S. army, ask leave to submit the following report :

That Colonel Mackay died in the summer of 1850, at St. Louis, in the State of Missouri, and his widow now makes application to Congress to be allowed a per-centage for disbursements of moneys made by her late husband out of appropriations *distinct from the regular army appropriations.*

It appears, by letters addressed to a member of this House by General Jesup, Quartermaster General, and which are made a part of this report, that such disbursements were made by Colonel Mackay prior to the 30th September, 1838, and that he claimed the usual commission of two and a half per cent. for such disbursements, the service being considered extra-official. The amount of all such disbursements is very large; but as Congress passed an act on the 5th July, 1838, creating additional quartermasters, and on the 3d March, 1839, also passed another act providing that "no officer in any branch of the public service shall receive any extra allowance or compensation for the disbursement of public money, unless the same be authorized by law," your committee do not feel authorized to take into consideration any disbursements of special appropriations subsequent to the passage of that act, or to the quarter ending 30th September, 1838, except as hereinafter stated.

These disbursements of special appropriations are considered to have been no part of the official duty of Colonel Mackay; and such being the case, it was reasonable for him to expect the usual compensation for taking upon himself the labor and responsibility of making them.

Your committee consider the claim, to the extent above indicated, a just one, and in accordance with the precedent established by Congress in the case of the late Captain Hetzel, of the army.

Colonel Mackay disbursed special appropriations to a large amount for the Mexican war, and these disbursements are conceived to be on the same footing as payments made by paymasters on account of the

volunteer force serving in the Mexican war. Congress, in such case—by act 12th August, 1848—authorized a commission not exceeding half of one per cent. on all sums disbursed, not to exceed one thousand dollars per annum to each paymaster. Your committee agree with General Jesup, that “the responsibilities of the officers of the quartermaster’s department are equal to the responsibilities of the officers of the pay department, and their labors are much more onerous; there is no reason, therefore, for allowing extra compensation to paymasters, which does not apply with equal or greater force to quartermasters.” They therefore think Colonel Mackay was entitled to a commission of half of one per cent. for the amount shown to have been disbursed from special appropriations, by him, on account of Mexican hostilities—the same to come within the legal limitation of not more than one thousand dollars for each year.

The amount of disbursements of special appropriations prior to September 30, 1838, was \$216 843 79; the per-centage on the same, at 2½ per cent., is \$5,421 09

The commission of one-half of one per cent. on the \$223,194 75 special appropriations, disbursed on account of Mexican hostilities, and running through a year and a half, is..... 1,115 97

6,537 06

Your committee, therefore, report a bill authorizing that amount to be paid to Mrs. Mackay.

General Jesup and Major General Scott bear testimony to the long and faithful service of Colonel Mackay, who disbursed millions of dollars of the public money without the loss of a dollar to the government.

Your committee, however, do not place this claim to relief on the ground of a faithful discharge of official duty by Colonel Mackay, but on the ground that he performed a service that was extra-official, and for which his representatives are entitled to a reasonable compensation at the hands of the government.

QUARTERMASTER GENERAL’S OFFICE,
Washington City, December 15, 1853.

SIR: In reply to your letter of the 30th ultimo, I respectfully submit a statement of the expenditures of the late Colonel Aeneas Mackay, on account of the Creek, Seminole, and Mexican wars, as follows:

From the special appropriations for Indian hostilities, commencing the 30th of June, 1836; and ending the 30th of September, 1838, viz:

3d quarter, 1836, Columbus, Georgia.....	\$125,038 14
4th quarter, 1836, Columbus and Philadelphia.....	11,045 33
1st quarter, 1837, Philadelphia.....	8,772 85
3d quarter, 1837.....do.....	11,325 18
4th quarter, 1837.....do.....	38,713 96
1st quarter, 1838.....do.....	16,915 32

2d quarter, 1838, Philadelphia	\$3,392 06
3d quarter, 1838.....do.....	1,640 95

216,843 79

From the general appropriations for the quartermaster's department for the same period.....	18,879 31
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235,723 10

From the special appropriations for Indian hostilities, commencing 1st of October, 1838, and ending the 30th of June, 1843:

4th quarter, 1838, Philadelphia and New York.....	\$49,454 96
1st quarter, 1839.....do.....do.....	1,400 00
2d quarter, 1839, New York.....	35,540 08
3d quarter, 1839.....do.....	13,066 63
4th quarter, 1839, Fort Fanning, Fla.....	109 10
1st quarter, 1840.....do.....	202 37
2d quarter, 1840.....do.....	524 87
3d quarter, 1840.....do.....	134 31
4th quarter, 1840, New York.....	40,525 00
1st quarter, 1841.....do.....	12,824 53
2d quarter, 1841.....do.....	11,970 99
3d quarter, 1841.....do.....	43,341 63
4th quarter, 1841.....do.....	48,327 63
1st quarter, 1842.....do.....	9,447 57
2d quarter, 1842.....do.....	354 80
2d quarter, 1843, Fort Leavenworth, Mo.....	14 63

267,239 10

From the general appropriations for the quartermaster's department for the same period.....	328,327 57
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595,566 67

From the special appropriations for the Mexican war, commencing the 1st of April, 1846, and ending the 30th June, 1847, viz:

2d quarter, 1846, St. Louis.....	\$21,275 33
3d quarter, 1846....do.....	68,085 71
4th quarter, 1846....do.....	23,406 40
1st quarter, 1847....do.....	16,638 23
2d quarter, 1847....do.....	93,789 08

223,194 75

From the general appropriations for the quartermaster's department during the same period.....	148,737 17
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371,931 92

As your letter is understood to include all the disbursements of the late Colonel Mackay on account of the Florida and Mexican wars, and

to request a statement of the circumstances under which "the said disbursements were made, and whether they were of a character that fell within his (Mackay's) official duty to disburse," I have thought the better course would be to give, as I have above, the sums disbursed in each separate quarter on account of the *special* war appropriations, with the stations at which the sums were severally disbursed, because it is for disbursing those appropriations only that a per-centage has been claimed; and the posts being given, a better judgment may be formed of the circumstances under which they were made; but as no extra compensation for disbursing the regular appropriations of the quartermaster's department has been claimed, I have thought it sufficient to give the disbursements on account of those appropriations, for the several periods, in the aggregate.

When the Creek and Seminole Indians became hostile, a large force of militia and volunteers was necessarily called into service. The quartermaster's department, organized for a limited peace establishment, had not sufficient officers for the responsible, laborious, and important duties which devolved on it by the sudden state of war; all the powers and faculties of the few officers composing it were taxed to the utmost. Congress, satisfied of the necessity of an increase, authorized, in July, 1838, the appointment of twelve additional officers. These additional officers were mostly at their posts, it is understood by the close of the third quarter of the year 1838.

As these officers were appointed in direct reference to the large militia and volunteer force required in addition to the regular army, I should not consider any extra compensation due for disbursing the special appropriations after the 30th of September, 1838, whatsoever equity there may be in such claims for disbursing those appropriations previous to that time.

For payments made by the pay department on account of the volunteer force serving in the Mexican war, Congress authorized a commission not exceeding one-half of one per cent. on all sums disbursed—not to exceed one thousand dollars per annum to each paymaster. The responsibilities of the officers of the quartermaster's department are equal to the responsibilities of the officers of the pay department, and their labors are much more onerous. There is no reason, therefore, for allowing extra compensation to paymasters, which will not apply with equal or greater force to quartermasters; and I accordingly recommend, that the provisions of the first section of an act of Congress entitled "An act concerning the pay department of the army," approved the 12th of August, 1848, be extended to the quartermaster's department, and applied to the case of Colonel Mackay. The expenditures on account of the special appropriations might justly be taken as those made on account of the volunteers.

Colonel Mackay was one of the most faithful, industrious, and correct officers in the army. Every duty with which he was charged, throughout his long service, was performed in such a manner as to secure for him the approbation of his superior officers, without, as far as I know or believe, a single exception. So well was President Polk

satisfied with his services in connexion with the Mexican war, that he rewarded him by conferring on him the rank of colonel by brevet.

I have the honor to be, sir, your obedient servant,

TH. S. JESUP,
Quartermaster General.

Hon. E. B. WASHBURNE,
House of Representatives, Washington City.

HEADQUARTERS OF THE ARMY,
January 5, 1854.

I concur with General Jesup in placing the highest value on the public services and private worth of the late Colonel Æneas Mackay. After disbursing millions of public money, without the loss to the government of a dollar, he died suddenly, in the midst of his usefulness, and literally without leaving the means of paying his funeral expenses. I think it quite reasonable and just that his widow should be allowed, in the settlement of his accounts, a commission on special and extraordinary disbursements, as was allowed in a similar case to the widow of the late Captain Hetzel.

WINFIELD SCOTT.

QUARTERMASTER GENERAL'S OFFICE,
Washington City, December 22, 1853.

SIR: I have received your letter dated yesterday. There is no official evidence in this office that the late Colonel Mackay charged a percentage for disbursing special appropriations for carrying on the Florida and Creek wars; but I have unofficial information from the Third Auditor's office, that he charged a percentage for disbursing \$135,980 92 during the campaign in Georgia and Alabama, 1836, which it appears was disallowed. Being then in the field myself, in command of the army operating against the Creek Indians, I know the Colonel was there, and that he disbursed large sums of money; and that he performed his duties most faithfully and efficiently.

I have the honor to be, sir, your obedient servant,

TH. S. JESUP,
Quartermaster General.

Hon. E. B. WASHBURNE,
House of Representatives, Washington City.