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THE ACCOUNTS OF THE COMMISSIONERS OF THE CONTINENTAL CONGRESS

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In November of 1776 the Continental Congress appointed a secret committee to seek foreign aid in the fight with Great Britain. Silas Deane was sent to negotiate with France. On his arrival in Paris on 7 July, 1776, Deane found the French foreign minister, le Comte de Vergennes, had already persuaded the King of France to provide one million livres (about 42,000 pounds sterling) worth of munitions and supplies to America; Spain had agreed to match the French expenditures. The goods were moved from their Spanish and French sources by means of a dummy trading company headed by Pierre Beaumarchais (author of *The Barber of Seville*).

To help Dean in his negotiations, Congress sent to Paris Arthur Lee, a Virginian who had been working in London, and Benjamin Franklin, who arrived from Philadelphia in December of

1776. These three were appointed Commissioners with powers to conclude treaties of amity and commerce. John Adams later replaced Deane.

The French court originally looked upon Americans in general as noble savages; a part of Franklin's mission may have been to change this image—in any case, his behavior was such that he was soon considered the perfect courtier, and the stock of America rose considerably in the opinion of the French government. Still, however, France hesitated to openly commit herself to the American side while the British still appeared likely to win.

Nevertheless, de Vergennes began preparations for a confrontation with Great Britain, with or without Spain. When news of the battle of Saratoga arrived in Paris on 3 December 1777 de

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Vergennes became fearful of a British/American reconciliation based on increased American power and a resultant standoff between the two countries, which could leave the British unencumbered and in a position to attack France while America, having achieved its objectives, stayed out; de Vergennes tried desperately to secure an open Spanish commitment to aid America; but failed. Accordingly, in order to bind America to France, the French government agreed to a treaty of commerce and amity with America, and also a treaty of alliance, the stated purpose of which was to maintain American independence. The treaties were signed 6 February, 1778; the records which will be analysed here begin within a month or two of this date [1,115 et. seq.].

Accounts of Franklin and Adams

The material being examined in this paper consists of certain accounting records: the Household accounts of Benjamin Franklin and John Adams at Passy, for the period from 9 April to 24 August 1778, in English [3, 6:16-20], and the accounts of the Commissioners (Franklin, Adams, and Lee) with the Swiss banker Ferdinand Grand of Paris, from 30 March to 12 November 1778, in French [3,6:2-6, 246-247, 359-362], along with some of the letters written by and received by John Adams during this same period. These documents are now available to scholars in the recently published *Papers of John Adams*. It should be noted that larger sums relating to personal expenditures were often paid through the banker Grand rather than from the household accounts, which were used for general living expenses, smaller personal expenditures, and as a sort of petty cash fund for official business.

The Commissioners' Expenditures

Silas Deane

As noted above, Deane had been the first of the American representatives to be posted to Paris, arriving in July of 1776, followed several months later by Arthur Lee, and in December of 1776 by Benjamin Franklin. Deane was recalled by a vote of Congress on 27 November 1777; the letter dated 8 December 1777 was transmitted to him. The "...primary reason for Deane's recall was his readiness to commission foreign officers [in the Continental forces]." [3, 5:208] Deane received this letter about mid-March 1778 (trans-Atlantic war-time communications were notoriously slow and unreliable); by this time John Adams had been sent to replace Deane, arriving in early April. Deane departed France via Toulon on 13 April 1778.

Since it seems the personal expenses of the Commissioners were paid by the Commission, it is not surprising that Deane left behind him after his sudden recall a number of unpaid accounts. On 30 March Grand's account shows a withdrawal by Deane of 4,800 livre (L.4, 800)¹, presumably to see him from Paris to Toulon. Further payments made on Deane's behalf through Grand were: 3 July, to his landlady Mme. de Coalin, L.3, 600 for six months' rent; 17 July, to M. Poussin, an upholsterer, for unspecified services, L.4, 294; 20 July, from M. Sollier, another Paris banker, a refund apparently, again unspecified, of L.2,000. Small bills were paid from the Commissioners' household account:

16, April, to a wheelwright	L.168
1 May, for hire of horses	120
to Hill, a tailor, the remainder of Deane's account	278
7 May, to Blondin, Deane's servant, the remainder due and to Blondin's brother, also a servant	414.81 224.16

to a sadler ²	6
13 July, to the Widow Soubriillard, restaurant-keeper (interestingly, "traiteur" also translates as "trader with savages")	12.11
to the Blacksmith at Passy ²	80.10
	<u>L.1,323.18</u>

Altogether, then, monies paid on Deane's behalf after he left Paris amounted to some L.7, 217.18, or 300 pounds sterling, not including the L.4,800 withdrawn by Deane prior to his departure.

John Adams

Adams arrived in Paris on the night of 8 April 1778, and went on to Passy the next day, where he took up residence. His first act was to co-sign an order, with Franklin, for L.4,800 his first day there. He later grew concerned with the Commissioner's expenses at Passy, and communicated this concern to Franklin in a letter on 6 September [3,6:21]; as a result he took over the household account book on 13 September. No entries were made from 24 September to 1 October, as apparently he and Franklin were discussing the form and content of the accounts [3, 6:21]. A copy of Adams' accounts was not available; our records end on 24 September 1778.

The first household expenses relating to Adams were on 10 April, when an entry was made for payment of cartage for bringing Adams' things from Paris (L.3.12). On 16 April a pair of silver shoe buckles and a pair of knee buckles were purchased for him [3, 6:16]; these were presumably used by Adams for his presentation to the King of France on 8 May, when the sum of L.28 was paid for "dinner for some Americans at Versailles..." on the occasion [3, 6:17]. On both 22 April and 6 May Adams received L.480 from the household accounts, presumably to cover immediate expenses. From 6 May to the end of our records, 24 August, no further

specific entries relating to Adams were made in the household accounts, although he withdrew, on 16 June and again on 6 August, the sum of L.2,400 from the Commissioners' account with Grand. Other withdrawals on Adams' behalf from the Commissioners' account consisted of three payments to Dennis Hill, a Paris tailor (Continental fashions must have been not up to Paris standards even then). On 27 October Adams made a further withdrawal of L.684.17. Thus the total expenditures relating to Adams amounted to some L.6,721.9 (excluding the dinner for the Americans) over the period 9 April to 12 November.

Benjamin Franklin

Franklin obviously filled the senior diplomatic position in the Commission; it would appear from Grand's account records that Franklin was also the Commissioner in charge of financial matters since he, singly or in concert with one or more of the other Commissioners, provided signatures for over 90% of the documents relating to the account — even though the other Commissioners appear to have had equal signing rights.

During the period of the household accounts Franklin made no withdrawals for personal use from Grand; he did receive L.2,180 in advances from the household accounts during this period, in three payments; a further L.2,400 was paid to Franklin from Grand's account on 24 October, and L.701.4 was paid to Dennis Hill, the tailor, on Franklin's behalf on 19 October. However, numerous small amounts of household funds were paid out to cover Franklin's expenses- carriage rental, shoemaker, schooling for his grandson, sadler, servants' wages, books, blacksmith, etc., amounting to L.1,544.11 over the period of the household accounts.

The Household Expenditures

From 9 April to 12 August 19,200 livre

were transferred from the Commissioners' account with Grand to the household account. Some of these funds, as we have seen, were later withdrawn by one or more of the Commissioners, for "pocket money" presumably, which would almost certainly encompass a number of small expenditures relating to the Commissioners' official functions. The remaining expenditures from the household account may be subdivided into three general classes: those incurred directly in the line of official business, those incurred in the direct operation of the household, and those expenditures used to pay servants and their expenses.

Expenses incurred directly in the line of business ranged from the purchase of a blank book (one would like to think it was intended for the keeping of accounts) costing L.4, to L.600.7 for a dinner given on 4 July—unfortunately a guest list is not available, but there were guests. Major items included freight charges on a monument to the memory of General Montgomery (authorized by Congress 25 January, 1776, to be secured from France, with Franklin responsible for its procurement), such charges being L.184.11, postage amounting to L.487.8, stationery supplies, books, maps, etc.

Pay for servants (those not specifically linked to one of the Commissioners) came to L.631, which is listed in the accounts as including their meals while away from Passy, their washing, and wine. It appears that servants were engaged on the basis of wages and room and board, including wine. Only one mention is made of a washerwoman: on 12 May she was paid L.18. This would not, one hopes, be for all the washing of two commissioners and four or five assorted servants over a period of one month—the amount is, even allowing for the standards of the time, rather niggardly. In all likelihood the washing was done by someone in the

employ of the housekeeper. One servant, "Dennis (the Froteur)" [3, 6:18], "rubber; scrubber;...floor polisher" [2, p.359] received, for the period 26 November 1777 to 26 May 1778 wages, including wine, washing, etc. totalling (paid in a single sum on 4 June 1778) the sum of L.159.6, or L.26.11 per month, roughly one pound sterling, plus room and board.

Regular household expenditures were for such items as wood (L.1,600 at L.40 per cord), "the rental of two beds...and other charges" from the upholsterer for six months [3, 6:19] at a cost of L.78; the joiner for some carpentry work, L.124.5; and for "Nine hundred Glass Bottles for the Burgundy Wine" [3, 6:17], at L.234 or 5s5d each. It would appear that someone had purchased one of the larger hogsheads (about 175 gallons) of burgundy, probably for official use.

It appears from the accounts that a housekeeper was in charge of all the domestic operations at the Passy establishment—cleaning, cooking, washing, purchasing, etc.—and in all probability utilized much of the time of the servants already mentioned, particularly that of Dennis the scrubber. In addition it is likely that the housekeeper's entire family—spouse, children, and any other relatives—worked as a part of the establishment, and their labor was counted as a housekeeping expense in the form of payments to the housekeeper for services. The housekeeper was given an initial and series of subsequent advances to cover costs and periodically must have rendered a statement of balances owing; from this it may be inferred that the housekeeper was a person of reasonable substance, able to either secure the necessary trades credit or to carry as a receivable from the Commissioners amounts expended for household expenses.

The housekeeper at the point when our

records take up was Madame Lefark (Lafarge?). We have no idea as to the balance due to or from her as of 9 April; she did however receive five advances, totalling L.2640 during the period from the beginning of our records until 8 June, when her services ceased. She was paid in full on 19 June; the notation is "Paid Made. Lefark the Remainder of her Account for Family [the Commissioners and household] Expences from 8. of March to 8th. of this Month (N.B. Her providing the Family ceased the 8. Day of this Month.)" [3, 6:19] and the final settlement amount, L.2,246.15. Since we do not know how much was advanced prior to 9 April we cannot accurately cost the household expenses. However, a total of L.4,886.15 was given to Mme Lefark from 16 April to 8 June.

Another housekeeper, this time male and therefore referred to as "Monsieur Montaigne, Maitre d'hotel," took over from Mme Lefark on 8 June. On 20 July he was given his first advance of L.288, and on 8 August a periodic settlement was made, noting "Pd. M. Montaigne, (Maitre d'hotel) the Family Expenses from 8. June to 1. July, having deducted the 288 Livs. advanced him the 20. of June [note that the account shows the advance to have been made on 20 July, not June, and the sequence confirms this]" [3, 6:20], and the amount of L.737.8. This gives a total of L.1,025.8 for 23 days or L.44.11 per day. Still on 8 August, a settlement of L.2,346.5 was made to Montaigne for the month of July; this included the L.600.7 for the 4 July dinner mentioned above, so that regular expenses for July come to L.1,745.18 or L.56.65 per day. This may be very roughly compared to the expenditures of Mme Lefark: L.4,885.15 for *very* roughly 53 days, or L.92.4 per day. Regardless of the roughness of this estimate it is virtually certain that M.

Montaigne used less money than Mme Lefark to run the household, at least initially, and this lends some credence to Adams' complaint, noted earlier, as to the level of household expenses being excessive.

The Commission's Expenditures

On 30 March 1778 the Commissioners' account with Grand had a debit balance of L.554,143.18; the period ended on 12 November with a credit balance of L.439,728.15.7, giving a net outflow of L.1,268,534.8.11, or about 52,750 pounds sterling. This included both the personal and household expenses as noted above and the official or business expenditures to be analysed below.

One of the functions of the Commissioners was to act as acceptors of drafts issued by various American commercial agents in Europe and elsewhere, and by other authorized persons. Tables I and II show, respectively, the drafts accepted by each Commissioner and the same drafts classified by drawer.

Table I
Drafts Accepted, By Commissioner

Commissioner(s)	Number	Amount
Franklin	51	L.296,294.5.9
Franklin and Deane	1	1,187
Franklin and Lee	4	89,445.17
Franklin, Lee and Adams	4	150,977
Deane	1	900
Adams	1	888.12
	62	539,692.14.9

Table II
Drawers of the Accepted Drafts

Drawer	Number	Amount
Hancock, Yorktown and Philadelphia	5	L.224,696.13.4
Henry Laurens, Philadelphia	36	44,761.5
S. & Z. Delap, Bordeaux, agents	1	3,836.1.9
T. & A. Dubbeldemuts, Rotterdam, and merchants	1	566
Horneca, Fizeaux & Co., bankers	1	1,772.4

Walsh, Amsterdam (ex-prisoner)	1	176
Welch and Hamilton, Brussels (ex-prisoners)	1	192
C.W.F. Dumas, Amsterdam	1	2,400
William Bingham, Martinique, agent	2	11,682.11.8
Vernon and Warren, Boston	1	2,405
John Bondfield, Bordeaux, agent	5	95,336.9
Hezekiah Ford	2	264
John Joseph Monthieu ³	2	150,713
Unspecified	3	891.10
	<u>62</u>	<u>L.539,692.14.9³</u>

It will be noted that Franklin was very much the most active member of the Commission in terms of volume of drafts accepted. A similar level of activity applies to the issue of warrants; Franklin is involved in over 85% of all financial activities. Relative to drawers of drafts, Williams at Nantes and Laurens at Philadelphia were by far the most active. Both were involved in providing funds and, particularly Williams, paying for repairs to American shipping, both military and non-military, hence the large volumes of drafts.

Laurens was president of the Continental Congress, having replaced John Hancock in that position on November 1, 1777. Interestingly, he was quoted as being skeptical of the motives of the French (4:34) calling them "artful specious half friends." Laurens was later captured by the British, spent over a year in the Tower of London, and after his release, he joined Adams and Franklin in France where he too became a peace commissioner.

Four of the drafts issued by Laurens were payable to persons listed as French officers: La Pierre, L.1,473; Ganot, L.887; Espencers, L.2,517; and Augustin Mottin de la Balme, L.900. For the first three no further information is available; for la Balme there is considerable information.

It seems that la Balme was appointed a Lieutenant Colonel of Continental Cavalry [3, 5:227]. Another French officer, de Coudray, is mentioned at the same time as being a) very promising, b) very expensive, and c) very close to the throne of France—and hence worthwhile [3, 5:226]. On 13 February 1778 Congress voted \$910 to la Balme to settle his claims and to inform him his services were no longer required. James Lovell says, in a letter to Adams dated 10 February 1778, that "We are most horribly spunged [robbed] by Mr. La Balme and others who resigning their commissions apply in a forma pauperis or on pretences of a variety of kinds." for financial aid [3, 5:407]. It will be recalled that a major complaint leading to the recall of Silas Deane was his readiness to commission foreigners into the Continental Army; although this may have been merely a plausible excuse, it must have been at least partially valid.

Another expenditure, minor in total value but major in volume and import was the issuing of warrants, usually by Franklin and either or both of Adams and Lee, as payments to ex-prisoners to ease them over financial difficulties until they could ship out for America again. This appears to have been a policy of some standing [3, 6:402]. Over the period of 4 August to 3 November payments averaging L.290 were made to 61 American ex-prisoners. Interestingly, no payments at all were made for this purpose from 30 March to 4 August. It was felt, at least by Franklin, that if an ex-prisoner were in a seaport he could support himself [3, 6:385-6]. Nevertheless, support was needed, and L.17,714.10 was paid out over the three months.

Finally, Grand charged a ½% service charge, plus postage etc., on the account. This came to L.9,764.2.9 over the period considered. Other expenses—the purchase

of 34 gun carriages at Lorient, to be used for replacements on American ships, several small amounts payable to the court, some payments for the rental of carriages, etc.—added to the total outflow, but amounted to less than L.40,000 in all.

Summary

Although the information available is not complete, some idea can be obtained of the expenses necessary to maintain the Commission in Paris, the financial activities of the Commission itself, the activities and work of the individual Commissioners and the household operations of such a diplomatic establishment at the time. It seems that in fact very little of the function of the foreign service has changed over the past two hundred years—aid is provided to stranded nationals, arrangements are made to maintain and assist commercial and military operations, entertaining of both local and visiting dignitaries and officials is carried out, and establishment is maintained at some cost to uphold the dignity of the nation, and virtually endless negotiations take place; all of this of course in turn generates a huge volume of reports.

The papers and accounts examined have provided a detailed, although tantalizingly incomplete, picture of the financial aspects of maintaining a foreign mission two hundred years ago.

A complete study of the mission to France would be fascinating and worthwhile, both from the standpoint of historical importance and the opportunity to glimpse early governmental accounting systems and their workings and intended functions.

Footnotes

1. The currency used for the accounts, the livre or pound, is divided into 20 sous, which in turn are divided into 12 deniers—L/s/d, an archaic measure, similar to English currency. Further, one

ecu or crown was equal to three livre, and twenty-four livre were equal to one Louis or Louis d'or. All three currencies and systems existed simultaneously.

2. These accounts were rendered along with similar accounts for Franklin.
3. Monthieu also received a warrant for L.450,000 issued by all three Commissioners dated 19 May. Monthieu appears to have been a ship broker; he is mentioned at one point as offering the *Flammand* for use in June of 1778 [3, 6:198], and as having done business before with the Commissioners, especially Deane [3, 6:30, 59].

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