

RECORDS
OF THE
SOUTH CAROLINA
TREASURY
1775-1780

With an Introduction by

Robert S. Lambert

COLUMBIA: SOUTH CAROLINA

DEPARTMENT OF ARCHIVES AND HISTORY

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DEPARTMENT OF ARCHIVES AND HISTORY

CONTENTS

Introduction, Robert S. Lambert	1
Identification	5

INTRODUCTION

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During the summer of 1775, the Provincial Congress began to take up the reins of government in South Carolina. By the end of September, in the absence of both governor and assembly, this informal body was in effective control of the colony. In spite of the fact that congress had appointed its own commissioners of the treasury in June, it allowed the royal treasurers, Henry Peronneau and Benjamin Dart, to continue the management of revolutionary finance. In February, however, congress asked them for assurances of their obedience and when these were not forthcoming, formally instructed them not to issue any orders without express permission. On April 6, 1776, the new General Assembly, meeting under a constitution passed twelve days before, finally removed the treasurers from office, appointed a commission to receive their accounts, and transferred their funds to the three treasury commissioners.

As the expenses of the Revolution increased and the problems of supplying the new government grew, the treasury's duties were progressively increased. Apart from issuing currency, the commissioners were responsible for collecting taxes, floating the loans, and keeping the accounts of every new division of government. Hence the records of the revolutionary treasury are the accounts of a much more complex and far-reaching government than South Carolina had ever known.

These records are of three types: cashbooks, which were daily records of receipts and expenditures, journals, which put the monthly entries into some kind of order, and ledgers, in which a statement of debits and credits on each separate account was given. They fall into two rather distinct periods, 1775 to 1777 and 1778 to 1780. The cashbooks were kept by the month, and entries in them were usually made daily. Receipts appear on the left-hand page, disbursements on the right. None of them is indexed, and the researcher must search for his information page by page. Later cashbooks sometimes divide the pages for the month into major heads. Since the ledgers are partially indexed, more clues to cashbook entries may be found there. The ledgers give the account twice, by

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name and topic, with the dates of payment, receipts to the left and disbursements to the right. At the front of each volume is an index to the names ("Michael Kaltiesen") and topics ("The Works at Haddrell's Point") which comprise each account. But the indexes fail to provide complete references to the many names which appear under such general heads as "Contingencies" or "Militia Regiments." The later ledgers have more elaborate cross-references to the cashbooks and to other entries in the ledgers themselves. Unfortunately, later entries are more terse and less descriptive.

PUBLIC LEDGER, 1775-77 (1) and CASH BOOK, 1775-77 (2). Although the cashbook is the source for the ledger, the descriptions in it are generally not so full. Beginning in July, 1776, a cross-reference appears before the date of each entry in the cashbook. This refers to the page of the ledger on which the same account appears.

LEDGER, 1777-80 (3). This ledger (which has been rebound in two parts) contains a wealth of information, even if the period it covers seems to have been less exciting. While the index is better than that in 1, many individual accounts are not included in it, and much will be missed if it is relied on. There are two sets of key numbers for cross-referencing. The first of these appears after the date and the second before the amount. For example, under the account of "John Muncreef, Carpenter," on page 30, the following payment is recorded:

"1778

August 56 To Barracks, in Chs. Town 294 £4692.15"

The number "56" refers to the page in the Journal, Receipts and Payments, 1778-80 (4) where the daily entry was made, and the number "294" to the page in the ledger which covers the account for the "Barracks in Chs. Town." On page 294, the same payment to John Muncreef is recorded, with one cross-reference ("56") to the corresponding page of the journal and another ("30") to John Muncreef's account in the ledger.

JOURNAL, RECEIPTS AND PAYMENTS, 1778-80 (4). The entries in this volume run from January, 1778 to May, 1780 and are more revealing than those in the ledger, if somewhat less full than those of the earlier cashbook (2). They are arranged by month, with receipts (from loans, taxes, and various fees) first and expenditures (under such categories as "Naval Department," "1st Regiment," and "Salaries to the Clergy") second. Before each there is a reference

to the page of the ledger on which the account appears and after each, at the extreme left, a reference to the date on which the payment was made. The use of categories breaks up a strict chronological order.

CASH RECEIPTS AND PAYMENTS, 1777-79 (5) and CASH BOOK, 1778-79 (6). 6 is a neater and more finished copy of 5. Here the accounts, running from December 30, 1777 to June 30, 1779, generally correspond to those in the journal, although the cashbooks are in stricter chronological order. There are slight differences in phrasing. For example, in the cashbook Thomas Howard was paid £150 "for a horse for the Militia," while the journal reads "for a mare died in service." The journal is somewhat more informative.

CASH BOOK, 1779-80 (7) and CASH BOOK, JULY 1, 1779-FEBRUARY 14, 1780 (8). These books cover substantially the same period and contain essentially the same information, but 7 is much to be preferred. It is not so fragmentary in its information and it has a more finished appearance. 7, for example, pays "Roger Gordon for Jno. Dobby, for a steer-impressed 26 Decem^r. last by Capt. Burton £110" while 8 just notes "John Dobby, a steer £110." The books are in strict chronological order within each month, receipts on the left and disbursements on the right.

WASTE BOOK, 1778-79 (9). Some of the accounts in this book, which covers the period from February, 1778 to October, 1779, may be found in the cashbooks and the ledger for the same years, but others are unique to it. They appear to be for sums which were paid and collected at a later date, or at least not recorded for some time. Many of them are for interest paid on loans to the state. There are only seventy-five pages.

Because of the amount of duplication within this group of records, the researcher will find that he can deal with the entire sweep, from 1775 to 1780, in the best detail from two volumes, the earlier ledger (1) and the later journal (4). If he prefers to pursue his topic chronologically, he can substitute the Cash Book, 1775-77 (2) for the ledger. He should use Cash Receipts and Payments, 1777-79 (6) with the journal, because of its varying phraseology, and check the Waste Book, 1778-79 (9) for accounts which do not appear elsewhere.

The ledger and cashbook for the years 1755 to 1777, 1 and 2 taken together, illustrate the movement for independence within the

province. Compared with treasury records for the preceding years,² they show a notable increase in items of a military nature, such as accounts for "powder" and "brimstone" and "salt petre," for the "ferriage of men and horses" across Little River or the Combahee, and for bounty paid on "a scalp . . . £75." The accounts show the tension between whigs and royalists in, for example, a payment to "Wm. Henry Drayton and Wm. Tennent on the Public Service," rewarding their efforts in an expedition to neutralize loyalist sentiment in the back country, or in the recording of a sum "Pd. Maj. Williamson's promise for taking Patrick Cunningham" to jail in Charleston. Of particular interest in these years is the reliance which South Carolina placed on currency finance for raising and equipping troops for her defense, rather than on taxes, which played a relatively small role in supplying revenue during the early days of the war.³

Researchers interested in the financing of the Revolution in South Carolina will find the yearly summaries on pages 3 to 6, 104, and 281 of the Journal, Receipts and Payments, 1778-80 (4) especially useful, and they will be aided by the arrangement of disbursements and receipts in this volume by categories within each month. They will also be able to make good use of the Waste Book, 1778-79 (9), where the most frequent items are those which credit interest to the accounts of individuals subscribing to state loans.

² See *Records of the Public Treasurers of South Carolina, 1725-1776* (South Carolina Archives Microcopy Number 3).

³ W. Edwin Hemphill and Wylma Anne Wates, eds., *Extracts from the Journals of the Provincial Congresses of South Carolina, 1775-1776* (Columbia, 1960), pp. 130-31, 224-66.

SOUTH CAROLINA ARCHIVES MICROCOPY NUMBER 4

IDENTIFICATION

- | | | |
|---------|--|----------------|
| Roll 1: | <i>Records of the South Carolina Treasury,
1775-1780
Public Ledger, 1775-77
Cash Book, 1775-77</i> | SC-Ar
M-4/1 |
| Roll 2: | <i>Records of the South Carolina Treasury,
1775-1780
Ledger, 1777-80 Part I</i> | SC-Ar
M-4/2 |
| Roll 3: | <i>Records of the South Carolina Treasury,
1775-1780
Ledger, 1777-80 Part II</i> | SC-Ar
M-4/3 |
| Roll 4: | <i>Records of the South Carolina Treasury,
1775-1780
Journal, Receipts and Payments, 1778-80
Cash Receipts and Payments, 1777-79</i> | SC-Ar
M-4/4 |
| Roll 5: | <i>Records of the South Carolina Treasury,
1775-1780
Cash Book, 1778-79
Cash Book, 1779-80
(July 1, 1779-April 24, 1780)
Cash Book, July 1, 1779-February 14, 1780</i> | SC-Ar
M-4/5 |
| Roll 6: | <i>Records of the South Carolina Treasury,
1775-1780
Waste Book, 1778-79</i> | SC-Ar
M-4/6 |

1944

1945

1946

1947

1948

1949

1950

1951

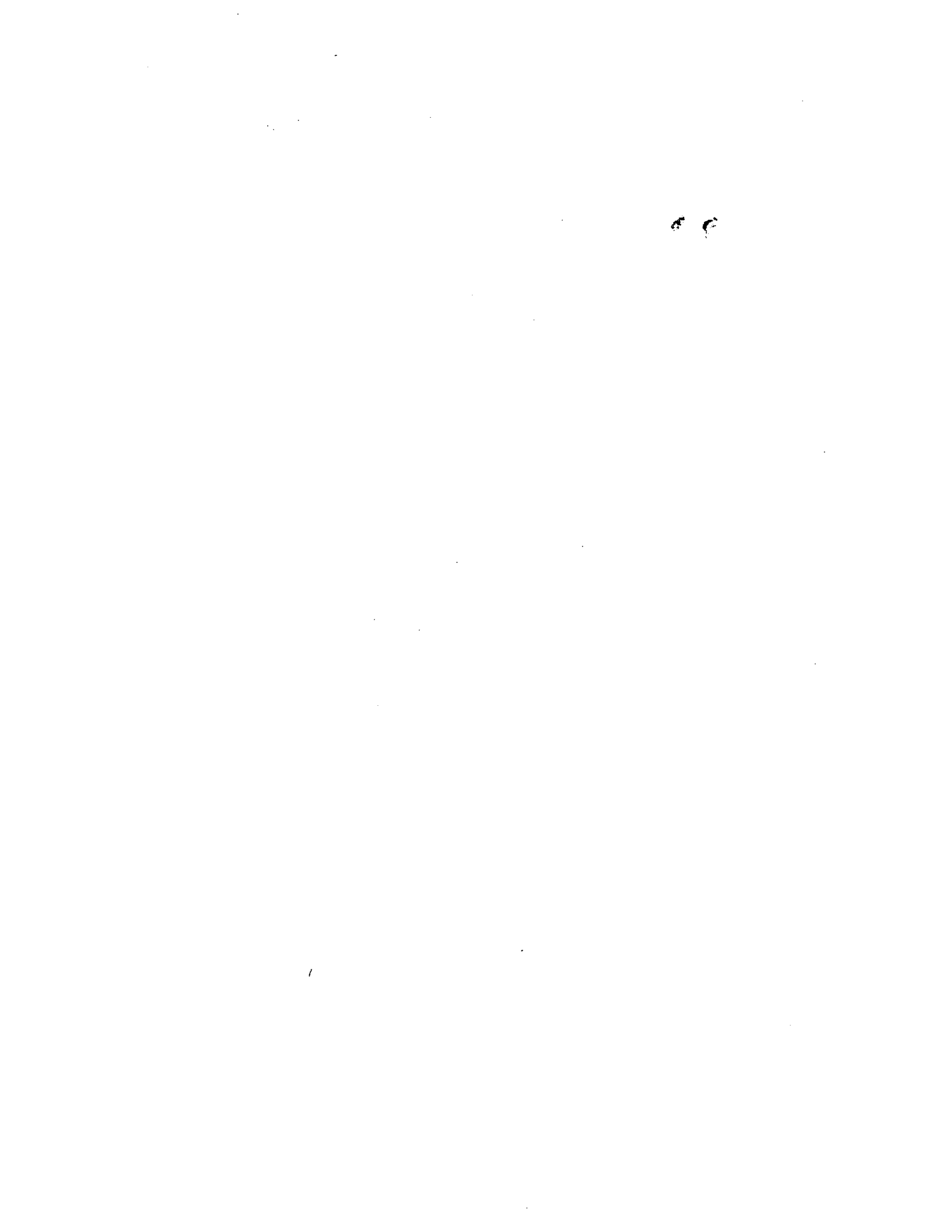
1952

1953

1954

1955





SOUTH CAROLINA ARCHIVES MICROCOPIES

- Microcopy Number 1: Records in the British Public Record Office relating to South Carolina, Books 6-36, 1710-1782. 6 rolls
- Microcopy Number 2: United States Census. Original Agriculture, Industry, Social Statistics, and Mortality Schedules for South Carolina, 1850-1880. 21 rolls
- Microcopy Number 3: Records of the Public Treasurers of South Carolina, 1725-1776. 2 rolls
- Microcopy Number 4: Records of the South Carolina Treasury, 1775-1780. 6 rolls

Identification sheets and prices are available on request. Introductory pamphlets are available at a price of 1.00 each, plus 15 cents mailing charge. Address inquiries to:

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Columbia, South Carolina, 29211

