

**RECORDS**  
**OF THE**  
**PUBLIC TREASURERS**  
**OF**  
**SOUTH CAROLINA**  
  
**1725-1776**

*With an Introduction and Tables by*

*Newton B. Jones*

**COLUMBIA: SOUTH CAROLINA**

**DEPARTMENT OF ARCHIVES AND HISTORY**

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# INTRODUCTION

*Newton B. Jones*<sup>1</sup>

In 1719, with the overthrow of proprietary authority in the colony, South Carolina entered a crucial period in her history. The confusion set off by the revolution of 1719 prevailed until royal control was established by Governor Robert Johnson after 1730. Midway through this decade of crises, in 1725, most of the functions of the governor had reverted to the aged president of the council, at a salary of £5 a year. When a depression, occasioned by the repeal of the bounty on Carolina naval stores, aggravated the dispute over paper money, effective government practically collapsed. Provincial finances, already complicated by these currency problems, were thrown into greater confusion by the failure of the assembly to raise taxes.

The comparatively efficient and sophisticated government which the crown established in 1731 was financed by taxes on land and property, by licenses for Indian traders and the keepers of taverns, by import duties on Negro slaves, rum, and certain other commodities, and by duties on a few specified exports. Special duties financed an increasing number of public projects, and the provincial government was responsible for the routine expenses of the church and of the free school in Charleston.

In 1721, the office of the public receiver (who had managed the finances of the province for fourteen years) was abolished and his duties transferred to several new officers, all responsible to the assembly. Of these the public treasurer was the most important.<sup>2</sup>

<sup>1</sup> Professor of History at Furman University and a member of the South Carolina Archives and History Commission.

<sup>2</sup> From 1721 until 1770, only three men held this office, Alexander Parris, Gabriel Manigault (from 1735 until his resignation in 1743), and Jacob Motte (from 1743 until his death in 1770). In 1771, the assembly placed the office in the hands of two men, Henry Peronneau and Benjamin Dart, who were required to post bonds of £40,000 proclamation money, Thomas Cooper and David J. McCord, eds. *Statutes at Large of South Carolina* (Columbia, 1836-41), III, 148-49, IV, 326-27. For a discussion of the office and its incumbents, see M. Eugene Sirmans, *Colonial South Carolina: A Political History* (Chapel Hill, 1966), pp. 252-54.

All the known surviving records of this officer for the colonial period are issued in this microfilm edition. The first record which the public treasurer has left us is a general ledger, giving receipts and disbursements under public funds for the period from 1725 to 1730.<sup>3</sup> There are no records of the treasurer for the period from 1730 to 1735.<sup>4</sup> From 1735 to 1776, there is a continuous record of the accounts of special funds and duties. These are in the form of two ledgers, which are compilations made under heads of accounts, and three journals, which were used to enter the same information in chronological form.<sup>5</sup> One unique volume accounts for the general tax fund for the short period from 1761 to 1769.<sup>6</sup> Since the ledgers and journals are especially useful when read concurrently, they have been filmed on separate rolls.

Ledger A, the only remaining record of the treasury before 1735, is a general account of expenditures and receipts recorded by Alexander Parris, the public treasurer, between 1725 and 1730. The pages are in double folio, the left-hand page summarizing expenditures and the right-hand page receipts. They are both arranged by head. The first pages of each year cover the general account enumerated in the tax act. The description of each appropriation as it appears in the act is given on the debit page. The remaining pages are devoted to separate accounts, although some pages are used to continue heads of appropriation too large for one page. The final pages are devoted to the annual summary.

In the first year, 1725, for example, the first thirteen pages comprise the funds enumerated in the appropriation. Two of these are continued on subsequent pages. The remaining pages contain extraordinary accounts carried forward to the following year and accounts of the special funds. Pages 20, 21, and 22, for instance, comprise the accounts financed by import and export duties. Here

<sup>3</sup> Ledger A, 1725-1730.

<sup>4</sup> However, an examination of Treasurer Parris's records for this period was undertaken, as part of an audit by the assembly, in 1733. This can be found in the British copy of the commons house journal, September 22, 1733 (Colonial Office 5/433).

<sup>5</sup> Ledger B, 1735-73 and Public Ledger: Duties and Special Funds, 1771-76; Journal A, 1735-48, Journal B, 1748-65, and Journal C, 1765-76.

<sup>6</sup> General Tax, Receipts and Payments, 1761-69 (1771).

the receipts from these duties are listed, together with occasional charges against them, and the final balance, £ 3,444.1.4¼, is given, along with a note that the public orders for this amount were to be burned and the credit transferred to the account for the following year. Pages 23 and 24 are records of the account from tavern licenses, with the charges made against it. These include the expenses of the Charleston watch. Page 25 is a summary of the general account: the heads listed on pages 1 through 13 are brought forward and added to the balance from the previous year; adjustments and additions to the general tax are made; and the whole is balanced. In this year a credit of £ 4,639.18¼ was left in the general fund. A record of the audit done by joint committee of the council (sitting as the upper house of assembly) and the commons then closes the record for the year.<sup>7</sup>

1727 begins an abnormal period. In 1725, property taxes accounted for twice as much revenue as duties and tavern licenses. From September 29, 1727 until the tax act of August 20, 1731, no property taxes were raised,<sup>8</sup> although a major expedition against the Yemassee and Creek Indians had to be financed. While duties were still raised and accounted for, most of the information in the remaining years concerns expenditure for military and diplomatic purposes, including the expenses of the visits to Charleston of Indian delegations (one of which was led by "Old Brim," the Creek emperor). The extent of military expenditure did not initially prevent the appropriation of funds for bounties to encourage new settlers, for improvements to the building used by the free school, for construction of a new brick church and a new brick bridge, and for the building of a "convenient Armory," or state house. The yearly summaries for 1726 and 1727 are on pages 67-70 and 99-101. These will be especially useful.

There are references in Ledger A to a missing Ledger D, which probably followed it. From the five ledgers and journals which

<sup>7</sup> The audit was generally done by joint committee. From September 29, 1727 to September 22, 1733, no such examination was made. A general audit for these years can be found in the British copy of the commons journal. See note 4.

<sup>8</sup> Sirmans, pp. 158-65.

remain, however, it is possible to follow the income and expenditures from duties for forty-one years, from 1735 to 1776, without interruption.<sup>9</sup>

While the journals provide more detailed information, the entries in the ledgers are more usefully arranged. On the top left of the first page of each account in the journals is a reference to the pages of the ledger where the corresponding entry is made. For example, the designation "1/3" on page one of Journal A indicates that the total at the end of this account is entered in Ledger B, pages 1 and 3. The entries in the ledgers, in turn, refer back to the journals. For example, the figure "1" in the left-hand column in Ledger B means that this account begins on page 1 of Journal A. The general duty act of 1731 had divided the fiscal year into two six-month periods, ending in March and September. Most of the summaries in Ledger B are therefore half-yearly. The pages headed "Cash" summarize the entries from separate accounts on the remaining pages and give balances for each half-year. On these pages the number which follows or precedes each total refers to the page on which the separate entry appears. A six-monthly system was followed, with some variations, until 1768. By 1772, the practice of closing the financial year on December 31 had become standard.

The journals provide important details on the ports from which goods came to Charleston and the merchants to whom their cargoes were consigned, on the extent of the exportation of deer skin and leather and the individuals who handled these commodities. Taken together, the journals and ledgers reflect the expansion of the role of the government of the colony as the population and area of settlement expanded, and the growth in the sources of income as the economy developed. The amount of income from duties for each six-month period furnishes an index to the prosperity of the colony. The expenditures reflect the extent of efforts to reduce the amount of paper currency or other outstanding obligations, to expand and maintain the defenses, and to provide an increasing number of public buildings and services. Supplemented by the information in the tax and duty laws and by the journals of the two houses of the assembly, these five volumes present a reasonably good picture of income and expenditure, with the significant exception of details on property taxes.

<sup>9</sup> (Except that at least six pages are missing from the end of Journal A, since there is a reference on page 8 of Ledger B to page 377 of Journal A.)

Except for that in Ledger A and such fragmentary information as the tax returns on land and slaves for January, 1722, the data on property taxes in General Tax, Receipts and Payments, 1761-69 (1771) is not available for any other years in the colonial period.<sup>10</sup> The treasurer also used this volume to account for the special fund raised to finance the Cherokee expedition of 1760-61. A brief entry for the general tax of 1770 is erased on the final page. A good deal of this information can be found in print. This is not true of the accounts of the general tax for 1760, 1761, 1767, and 1768, which list the amounts received from the tax collectors in each parish. This covers the taxes not only on lands and Negro slaves, but also on such forms of wealth as annuities, money on loan, stores, and "faculties, stock in trade, etc." and obviously furnishes a very significant source on comparative wealth in the parishes throughout the colony, as well as on the general financial condition in the late colonial period.

<sup>10</sup> David Duncan Wallace, *The History of South Carolina* (New York, 1934), Vol. I, 309-10.

## THE TABLES

With a few exceptions, the tables which follow have been taken from Dr. Jones's handwritten summary of accounts found on the pages of Ledger B and the Public Ledger which he has cited in the left-hand column. These are cash or summary accounts. The exceptions are from supporting entries in the same ledger, such as "Duty on Merchandise Imported," and are entered in brackets. If there is a difference between the entry on the cash or summary sheet and the supporting entry under a particular account, the table does not show the conflicting entries.

Some few entries on the cash sheets have been omitted in the tables. The major omissions are the commissions or other payments to the treasurer for his services, a few scattered entries of duties collected at Georgetown or Beaufort, and other miscellaneous entries which occur infrequently. For example, on page 62, under "Fund for Building the State House," the entry of "£7,000 twice charged" does not appear in the table.

In some cases the column heads under expenditures are misleading and should be carefully checked against supporting entries. Major changes in expenditures are indicated, as in page 1, column 5, where the duty on rum ceases to be paid for the colony of Georgia and is spent for church repairs. However, this does not mean that all later entries in this column were actually spent for church repairs. Transfers of funds from one account to another are not shown on the cash sheets or in the tables. These should be followed in the supporting ledger sheets.

- INCOME -

TABLE ONE

Ledger #	CLOSING DATE	Duty on Sunday Merchandise Imported	Duty on Sunday Merchandise which Pays a Duty for... Fortifications	Duty on Rum Imported which pays 3d per Gall for Georgia	Duty on Aggroes Imported	Duty on Soco Leather Exported	Duty on Dece-SKINS Exported	Tax on Goods Appropriated Towards Support-ing the Water
1	9/29/1735 CF Rom 3/29/135	£ 4,625.5372	£ 3,765.17.8	£ 1473.17.3	£ 22,889.-	£ 179.12.6	£ 1,201.9.-	
1	3/25/36	4,857.17.372	3,071.5.872	1,058.16.3	5,370.-	90.13.-	823.19.9	
2	9/29/36	4,801.11.072	4,128.6.934	1,803.4.2	18,010.-	97.7.10	1,286.17.9	
2	3/25/37	4,784.16.874	2,934.18.8	744.2.172	15,041.13.7	70.3.-	906.13.6	
2	9/29/37	2,018.8.9	1,518.5.8	461.173 1/2 For Church Repairs 119.1.-	6,105.-	139.6	1,788.18.6	
10	3/25/38	3,248.9.9	2,492.14.174	1,121.3.172	4,205.-	103.19.-	928.6.-	
10	9/29/38	3,320.18.1074	2,669.4.-74	972.12.274	18,890.-	93.1.-	1,846.15.6	
10	3/25/39	4,054.19.574	3,089.14.1072	1,252.17.1174	3,755.-	138.4.2	1,118.15.6	
10	9/29/39	4,569.17.9	3,450.16.372	1,219.2.-74	11,175.12.10	134.-4	2,032.12.16	
13	3/25/40	1,955.6.474	820.13.11	373.1.10	9,100.-	154.574	795.4.3	156.2.574
13	9/29/40	3,893.2.874	3,483.18.1074	1,193.12.874	2,610.-	171.7.7	1,669.12.-	20516.5
16	3/25/41	4,127.13.474	2,790.17.8	589.7.472	4,310.-	89.11.11	617.5.6	478.18.-74
16	9/29/41	6,015.5.8	5,209.-.-74	1,810.17.472	100.-	219.5.10	1,513.13.6	2878.7374
16	3/25/42	2,180.11.374	1,249.16.272	441.14.874		75.11.6	1,392.17.9	230.8.-374
19	9/29/42	4,209.1.572	3,297.1.1174	1,263.18.6	1,050.-	227.11.8	924.5.-	158.16.1174
19	3/25/43	5,788.8.974	4,470.7.972	1,701.10.574		210.6.1	2,016.4.9	248.-.1172
19	9/29/43	5,117.3.5	3,865.2.7	1,578.7.2	150.-	176.16.10	1,914.2.-	75.4.6
23	3/25/44	3,882.17.4	2,471.5.-	512.9.6	749.14.6	146.17.10	1,164.13.9	198.14.10
23	9/29/44	4,191.0.7	3,335.10.5	1,216.1.2	4,070.-	183.18.6	1,098.8.6	115.5.2
25	3/25/45	4,646.7.7	1,501.10.5	444.8.1	2,761.13.3	296.11.8	2,738.10.6	128.-.3
25	9/29/45	9,980.18.4	6,076.10.7	421.19.-	2,235.14.3	320.7.11	1,964.2.-	107.7.3

# INCOME

Ledger #181 Page	Closing Date	Duty on Sunday Merchandise Imported	Duty on Sunday Merchandise Imported which Pays a Duty for Footifications	Duty on Necessary Imported	Duty on Some Leather Exported	Duty on Deer Skins Exported	Taken Goods Appropriated Towards Support ing the Watch	Inv. on New Sewer Act	Fund for Repairing Footifications
28	3/25/1746	986.5.5	4,214.6.10	80.-.-	158.15.6	1,744.19.-	124.2.7		
28	9/29/1746	4,738.6.5	6,571.5.8	483.2.-	272.5.8	2,305.4.-	118.19.11		
28	3/25/1747	2,869.3.3	3,359.18.3		359.10.4	1,293.11.9	106.12.3		
28	9/29/1747	3,405.15.6	4,474.6.9		348.6.-	1,983.8.9	197.2.6	11307.15.5	
32	3/25/1748	2,916.15.3	2,763.4.8		428.13.-	2,452.14.9	179.12.8		
32	9/29/1748	6,352.19.4	8,004.4.8		445.19.9	2,149.13.-	332.6.5	576.8.-	
32	3/25/1749	3,364.16.1	3,997.1.7	35.-.-	374.5.6	1,444.7.6	172.15.5		
32	9/29/1749	4,300.8.2	4,786.8.4	4,250.-.-	319.18.-	1,761.15.9	223.13.6	562.12.-	
32	3/25/1750	5,291.8.-	6,565.9.6	170.-.-	99.4.6	1,709.5.6	166.19.8		
37	9/29/1750	5,967.2.11	5,950.9.2	2,180.-.-	210.1.8	1,119.3.9	98.16.-		
37	3/25/1751	5,182.15.4	7,637.3.8	4,890.-.-	331.17.10	1,719.3.3	123.2.9		
37	9/29/1751	8,098.15.8	1,664.16.-	2,640.-.-	141.5.-	1,663.16.-	92.6.4		
37	3/25/1752	7,090.9.1		4,000.-.-	261.7.8	1,570.4.9	171.18.7		
48	9/29/1752	8,933.8.11		9,022.10.-	166.6.2	1,192.13.-	97.10.6		
48	3/25/1753	3,809.11.3		4,545.-.-	428.14.6	1,896.16.3	43.15.-		
48	9/29/1753	14,431.13.11		10,992.10.-	225.2.2	1,331.14.6	138.12.5		
48	3/25/1754	11,486.10.5		2,846.-.-	247.18.10	1,370.11.-	205.11.7		
51	9/29/1754	10,676.8.8		17,075.-.-	211.19.4	2,008.4.-	97.7.3		
51	3/25/1755	7,788.15.7		3,430.-.-	607.11.10	1,982.-.9	160.12.1		
51	9/29/1755	14,655.3.3		10,242.10.-	142.16.8	1,697.1.-	106.17.6		20,000.-.-
51	3/25/1756	11,796.13.1		6,443.15.-	380.16.6	2,297.10.6	132.5.2		
57	9/29/1756	14,971.15.8		9,015.-.-	110.15.8	1,636.6.9	66.10.5		
57	3/25/1757	11,632.5.-	Additional Duty	6,225.-.-	296.1.5	1,937.14.-	275.3.3		20,000.-.-
57	9/29/1757	9,899.10.3	2,452.10.7	6,465.-.-	106.1.4	855.12.6	99.9.6		
61	3/25/1758	13,234.2.1	9,749.15.5	6,355.-.-	101.14.6	1,885.3.11	138.9.7		
61	9/29/1758	16,379.13.1	7,744.12.4	16,960.-.-	256.14.4	2,182.11.6	203.12.1		62,300.-.-

Income

Ledger "B" Page	Closing Date	Duty on Sunday Merchandise Imported	Duty on Sunday Merchandise which Pays a duty for... [Additional Duty]	Duty on Negroes Imported	Duty on Sued Leather Exported	Duty on Deer Skins Exported	Tax on Goods Appropriated Towards Supporting the watch	340.57- Rum - Seized
61	3/25/1759	12,264.10.8	5,842.18.8	12,947.10.0	325.3.8	1,721.19.3	210.7.1	110.-.- Hides - Seized
62	9/29/59	9,723.7.8	5,103.12.8	11,390.-.-	242.2.4	1,257.12.6	151.4.11	
62	3/25/60	11,623.2.4	5,395.3.3	6,147.10.-	286.13.5	2,149.19.9	316.16.3	
62	9/29/60	14,397.14.5	7,260.15.8	20,147.10.-	294.17.8	483.10.-	135.5.2	
67	3/25/61	20,806.1.8	7,937.18.9	14,030.-.-	291.12.8	927.16.9	313.9.8	
67	9/29/61	22,661.8.10	3,500.-.-	7,615.-.-	410.1.6	812.9.6	216.3.5	
67	3/25/62	9,993.17.1		6,280.-.-	198.14.4	1,647.13.6	389.1.11	
67	9/29/62	12,411.6.4		1,705.-.-	301.16.8	446.1.3	100.19.9	
67	3/25/63	11,903.-.11		2,845.-.-	192.11.-	1,104.9.-	292.17.7	
72	9/29/63	21,681.2.1		9,315.-.-	294.17.4	3,002.8.9	214.5.11	
72	3/25/64	20,695.17.2		3,800.-.-	316.8.10	1,332.13.3	277.14.-	
72	9/29/64	15,146.11.10		15,968.5.-	388.18.4	1,819.9.6	130.11.4	
72	3/25/65	14,808.7.2		13,025.-.-	226.11.1	1,554.5.6	408.-.5	
72	9/29/65	17,182.2.11	1,500.-.-	36,984.13.9	466.17.6	1,119.17.9	272.17.7	
75	3/25/66	10,893.4.2		23,456.17.6	392.10.-	1,236.1.6	209.11.5	
75	9/29/66	20,702.13.11			177.17.3	1,651.1.9	317.12.8	
75	3/25/67	19,600.12.8		87.15	228.5.10	943.9.9	376.4.7	
76	9/29/67	16,469.9.2		155.-.-	94.4.2	919.11.9	254.15.1	
76	3/25/68	11,925.-.-			160.12.10	1,245.15.9	293.11.5	
76	12/31/68	16,778.0.10		200.-.-	158.12.8	1,807.18.3	594.8.4	
76	12/31/69	32,152.14.8		44,071.15.-	349.3.-	2,229.15.-	508.8.5	
80	6/18/70	24,448.9.-		150.-.-	255.15.11	793.13	413.17.1	811.13.4 - Errors.
80	12/31/70	16,242.6.6		380.-.-	170.8.4	999.5.6	153.19.3	
80	2/24/71	3,969.4.11		720.-.-	190.9.4	506.11.6	68.16.11	

**I  
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C  
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E**

Ledger '19' Page	Closing Date	Fund for Magazine in Rochester	Fund for Rephasing Fr. Johnson	Fund for Deference of Post Royal Mar. 202	Gen. Acct Duty - Bas. Supplied out of Tax	Attn Duty - Post for payment of S.C. Reat	Fund for New Software Cash & ROM Estimate
61	3/25/58				1,238.64		
61	9/29/78	5,000.--	7,000.--	10,000.--			
62	9/29/79		6,000.--				
62	3/25/60				1,683.43		
67	9/29/61					5,208.62	
67	3/25/62					4,650.53	
67	9/29/62					5,598.11	
67	3/25/63					5,272.8-	
72	9/29/63					10,887.19.7	
72	3/25/64					10,013.356	
72	9/29/64					6,904.8-	
72	3/25/65					7,284.2.6	
72	9/29/65					8,789.13.3	
75	3/25/64		3,500.--			5,419.18.10	
75	9/29/64					6,586.19.9	
75	3/25/67					306.96	
76	9/29/67					5,802.3.1	30,000.--
76	3/25/68					6,890.7.7	
76	12/31/68					8,622.8.6	30,180.1.4
76	12/31/69					16,288.16.8	
80	6/18/70					11,824.16.6	
80	12/31/70					7,862.18.2	
						1,946.13.7	

INCOME

PAGE	CLOSING DATE	GENL. ACCT OF DUTY	ADDITIONAL DUTY	NEW ARR. DUTY ON FLOUR	DUTY ON DEER-SKINS	DUTY ON TANNED LEATHER	DUTY ON GOODS IMPORTED BY TRANSIENT PERSONS	TAX ON NEGROES IMPORTED	FUND FOR BUILDING EXCHANGES ETC	FUND FOR FOOTING-CATIONS	FUND FOR FOOT JOHNSON
13	12/31/77	20,166.18.11	11,267.11.9	2,459.0.7	1,561.17.-	433.6.-	594.1.3	28,410.-	2,250.-		
13	12/31/72	34,911.18.9	19,091.7.4	2,933.3.2	1,648.14.6	349.17.6	791.10.11	46,939.15.4			
13	12/31/73	31,202.19.-	17,360.10.9	2,391.15.8	1,054.15.6	512.14.3	706.10.8	77,314.15.-			
14	Balance from another Ledger [Ledger '18]	5,356.4.5					1,083.6.9		2,152.19.1	5,350.11.10	1,944.17.10
14	12/31/77	27,441.6.3	14,415.11.2	2,062.7.10	649.3.9	238.15.-	698.11.8	46,497.10.-			
14	12/31/75	22,312.1.6	9,430.16.1	1,703.8.0	539.6.6	138.14.3	330.17.6	885.7.6			
14	3/4/76	247.11.11					5.7.6				
14	Balance from another Ledger [Ledger '18]	Fund for Court Houses, Etc	Fund for Post Houses, Etc								
		6,724.1.2	214.9.3								

# Expenditures

## Table Two

Ledger "B" PAGE	Closing DATE	Genl. Acct. Duties Ministers' Salaries, Etc. Pd. Following...	Acct. Duty on Necros Imported. For Use of Townships. Paid Sundry Reasons	Duty on Rom for County of Georgia	Genl. Acct Duty Land-Whites	Duty on Necros. Paid Intests on Public Orders	Genl. Acct Duty for Debentures	Duty on Necros. Remitted	Genl. Acct Duty. Remitted
1	9/29/35	3,817.17. - 3/4	2,637.2. - 1/2	1,368.2.7 1/2	100.0.0	5,663.1. 1/4	4,836.6 1/2	2,198.0. -	2,219.0. -
1	3/25/36	4,790.0. -	7,962.0. -	1,039.0. 7 1/2	100.0.0	1,838.13. 1/2	336.0.3	625.0. -	75,10.5. -
2	9/29/36	4,201.2.6	7,044.10. 11 1/2	1,757.10. 11 1/4		1,416.7.8 1/2	387.19.1 1/2		
2	3/25/37	3,783.11.7	11,699.16. 2 1/2	723.10.3 3/4		430.6.8	180.16.7	40.0. -	
2	9/29/37	3,547.10. -	8,933.15.6 1/2	638.12.5		191.19. 11 1/2	175.2.9 3/4		
10	3/25/38	4,502.14.4	4,269.16.7 1/2			796.1.10 1/2	130.13.0 3/4		
10	9/29/38	3,767.10. -	6,707.19. -	Church Repairs 586.9.8		323.16.9 1/2	290.16.5 3/4		10.0. -
10	3/25/39	4,872.15.6	2,701.13.4	105.2.6			187.19.9 1/2		
10	9/29/39	4,675.0. -	4,828.0.4	489.5.6			517.11.7		
13	3/25/40	3,970.0. -	4,403.0. -				243.0.1 3/4		
13	9/29/40	4,299.8.4	1,949.11.3	2,430.7.7			194.3.3		320.0. -
14	3/25/41	4,032.18.2	1,111.0. -	355.17.6			93.15.4		
14	9/29/41	3,748.15. -	1,813.12.6	182.9.3			343.12.0 3/4		774.7.3
16	3/25/42	4,215.8.4	250.0.0				114.14.0 3/4		
19	9/29/42	4,535.0. -	1,750.0. -	300.0. -			8.7.5		114.5.8
19	3/25/43	4,395.13.6	1,964.12.6				73.1.9 3/4		
19	9/29/43	5,063.9.6	1,472.7.6				243.13.6		
23	3/25/44	4,704.11.8	2,300.0. -				119.9.1		
23	9/29/44	4,130.0. -	1,070.0. -				307.2.9		
25	3/25/45	4,250.10. -	3,224.15. -				501.0.9	156.0. -	
25	9/29/45	4,836.16.11	1,893.13.6				4,358.12.6		
28	3/25/46	4,476.8.2	1,242.10. -				216.12.1		
28	9/29/46	4,057.17.4	1,392.10. -				890.3. -		
28	3/25/47	5,308.6.7	Fund for New Settees				314.14.5		
28	9/29/47	4,063.1. -	742.10. -				308.12.2		
			1,000.0. -						

Expenditures

Ledger Page	Closing Date	1/3 part of TAX ON NEGROES IN AD of TAX	TAXES ON NEGROES IN Sundry debentures	Fund for building St. Michael's Church	To Bounty for building SHIPS	To Correct Failure to Use Double Entries	By Fund for Building the STATE HOUSE	Fund for Building A Post House Etc	Fund for Building Personnel	Magazine in Postmaster Johnson	Repair Ft Johnson	Defence Post Art
37	3/25/51	562.76										
37	3/25/52	1,723.16-1										
48	9/29/52		232.10--	10,500.--								
48	3/25/53		160.--		2,803.17-4							
48	9/29/53		67.10--			19,312.3-1	8,500.--					
48	3/25/54		217.10--	4,500.00								
51	9/29/54		753.15--		4,722.8-2							
57	3/25/55				1,064.11-1							
51	9/29/55		236.5--	900.--			8,500.--	4,165.12-4				
51	3/25/56		183.15--	600.--			5,000.--	490.--				
57	9/29/56		577.10--	600.--			3,000.--	121.2-6				
57	3/25/57		367.10-6						1,500.--			
57	9/29/57		161.5--	1,237.10--			7,000.--					
61	3/25/58		60.--	7,000.--								
61	9/29/58		322.10--	6,156.18-10			12,500.--			4,726.49	12,999.91-12	10,000.--
61	3/25/59		1,916.5--									
62	9/29/59		596.5--									
62	3/25/60		1,057.10--	1,748.13-5								
62	9/29/60		67.10--	APPROXIMATE EMERG TAX 1759								
67	3/25/61		2,497.10--							2,721.5-2		
67	9/29/61		360.--									
67	3/25/62		873.5--		* IN CASE OF TAX							

# Expenditures

Ledger "B" Page	Closing Date	General Acct. Duties, Ministers' Salaries Etc. Bal. Forwarding	Fund Appropriated For New Settlers	Genl. Acct. Duty Debentures	Duty For Footpathers	Act. Taxation Goods... Transient Persons - To Act. Taxation Licence	Genl. Duty For George-Town Church	New Act. Duty on Negroes Imported	Genl. Acct. Duty Applied in Aid of Tax
32	3/25/48	4,885.16.5	2,000.--	442.18.8	5,232.15.4	170.13.1			
32	9/29/48	4,020.10.--	4,000.--	1,019.12.4	5,125.11.5	315.14.2	97.18.--		[3,536.15.4]
32	3/25/49	4,782.15.8		275.13.6	345.14.6	164.2.8	556.--.4		
32	9/29/49	4,087.11.8	8,550.--	1,249.15.10	944.8.9	212.9.10			
32	3/25/50	4,600.12.6		847.16.9	7,347.9.9	158.12.9		45.--	
37	9/29/50	3,982.10.--	1,200.--	839.11.6	5,935.18.--	193.17.3		52.10.--	
37	3/25/51	5,575.3.4	3,000.--	906.1.9		116.19.8			4,197.5.9
37	9/29/51	4,068.6.--	2,700.--	1,883.3.11	4,852.12.6	87.16.--		82.10.--	
37	3/25/52	5,478.6.8	3,100.--	750.12.5		163.6.8			1,338.17.11
48	9/29/52	4,475.4.10	6,500.--	359.11.10	2,427.8.9	92.13.--			
48	3/25/53	5,628.8.10	4,793.15.--	519.18.9		47.11.3			
48	9/29/53	4,492.15.4		742.14.3	2,782.5.10	131.13.10			
48	3/25/54	6,494.15.5	9,360.--	567.12.1	6,884.9.--	195.6.1			4,206.3.--
51	9/29/54	5,051.9.--	6,500.--	620.17.6	10,231.1.5	92.9.11			3,026.3.8
51	3/25/55	6,624.1.--		747.16.2	4,096.2.9	152.11.6			
51	9/29/55	4,776.13.4	6,208.3.--	590.10.9	7,868.18.3	101.10.8			1,080.11.7 1/2
51	3/25/56	6,299.6.8	3,000.--	536.17.11	18,576.17.11	125.12.11			571
57	9/29/56	5,369.3.4	2,000.--	237.9.10	19,125.5.8	57.9.11			8,250.2.1
57	3/25/57	7,322.10.--	3,000.--	545.6.2	7,797.17.5	261.8.3			
57	9/29/57	5,345.7.6	4,000.--	2,143.7.11	12,208.16.1	94.10.1			
61	3/25/58	7,354.15.--	2,000.--	1,920.4.3	26,404.4.9	131.11.2			
61	9/29/58	6,577.10.--	7,055.10.9	2,768.7.2	29,856.13.11	193.8.6			4,849.3.1
61	3/25/59	9,970.10.3	2,000.--	1,185.8.9	13,351.16.11	199.16.9			
62	9/29/59	5,260.3.4	4,000.--	743.11.2	10.--				
62	3/25/60	7,313.12.6		1,051.5.2	41,413.16.3	143.13.8			
62	9/29/60	5,827.18.4		1,267.5.6	10.--	300.19.5			
67	3/25/61	7,132.10.--	700.--	815.11.3		128.9.11			
67	9/29/61	6,184.--		1,398.13.5	3,053.2.5				3,561.7.9
67	3/25/62	9,906.6.3	500.--	1,065.7.5					

# Expenditures

Ledger "B" Page	Closing Date	Duty on Mercers Interest on Public Orders [Recd for duty ON Mercers]	Duty on Mercers Employed which Pays a Duty For ... Fortifications	Duty on Mercers Paid Debtors	Gen. Acct. Duties APPROPRIATED IN CASE OF TAX	Acct TAKEN ON Goods Imported BY TRANSIENT PERSONS TO CREDIT ACCOUNT TAVEN LYCENCE	TAKEN ON TRANSIENTS REMITTED	Duty for Fortifications Remitted	Gen. Acct Duty for Garage - Town Coach
1	9/29/43	4,107.12.6							
1	3/25/36	1,051.13.9	1,663.--						
2	9/29/36	1,331.7.7 1/2	2,328.13.3						
2	3/25/37	460.10.9	1,687.16.6	174.--					
2	9/29/37	841.7.4 1/2	9,691.18.9 3/4	544.10					
10	3/25/38	133.9.6	10,106.1.-- 1/4	36.7.6	2,942.5.8 3/4				
10	9/29/38	236.8.9	5,174.3.4	2,174.19.6					
10	2/25/39		2,557.6.9	330.15.--					
10	9/29/39		1,165.1.--	938.16.3					
13	3/25/40		2,274.19.8	417.18.9		148.6.9 3/4			
13	9/29/40		4,638.8.8 1/2	101.5.--		195.10.7 1/2			
16	3/25/41		1,357.18.9	375.--		323.9.3 1/2	133.8.3		
16	9/29/41		1,124.3.6	22.10.--		273.1.2 3/4		771.11.6	
16	3/25/42		1,345.12.9		3,953.2.7 1/2	218.17.7 3/4			
19	9/29/42		552.15.6	45.--		150.18.1 3/4		84.6.5	
19	3/25/43		1,370.9.3	675.--		122.10.9 3/4	119.1.2		
19	9/29/43		6,189.16.1			71.9.4			
23	3/25/44					188.16.2			
23	9/29/44		5,347.5.8		2,710.16.2 3/4	109.10.1			393.2.8
25	3/25/45		1,808.4.6	1,200.--		121.12.3			
25	9/29/45		2,826.15.9	45.--		101.19.11			
28	3/25/46	New Acct.	8,039.13.4		[5,086.13.7]	117.18.3			
28	9/29/46	45.--	2,550.7.3			113.0.11			468.--
28	3/25/47		5,618.14.2		[2,387.15.4]	101.5.8			
28	9/29/47		3,805.9.11			187.5.5			[261.18.--]

Expenditures

Lodge "B" PAGE	CLOSING DATE	ADDITIONAL DUTY FOR FORTIFICATIONS	ALL W. DUTY PART FOR SC REPT. + RB DIBUDT.	FUND FOR NEW OFFICES - RANGERS	FUND FOR PURCHASE HOUSE - ST MICHAELS	TAXES FOR HOUSE - IN ESSEX TAX	FUND FOR BLDG. REPAIR HOUSE - REASON	ADDITIONAL DUTY PAID DEBENTURES	FUND FOR FRET JOHNSON	ADDITIONAL DUTY ON FORTIFICATIONS - [P 95]
61	3/25/59	14,500.00 [Co. B]								
62	3/25/60	11,300.00 [Co. B]								
67	9/29/61	12,500.00 [Co. B]	207.16.9							
67	3/25/62		435.12.1							
67	9/29/62		332.12			8,071.57				
67	3/25/63		429.3.9							
72	9/29/63		4,190.0.9			3,524.13.7				
72	3/25/64	6,000.00 [Co. B]	404.15.9	60,180.1.4						
72	9/29/64		761.9.3		500.0.0	3,477.55			1,032.16.10	61.6.9
72	3/25/65		432.13.1							
72	9/29/65		599.2.10							
75	3/25/66		613.16.10			9,407.9.6				
75	9/29/66		985.4.6				4,000.0.0			
76	9/29/67		225.14.4							
76	3/25/68		686.13.4			23.6.7				
76	12/31/68		1,041.15.7							
76	12/31/69		1,539.2.3							
80	6/18/70		724.18.7				4,526.17.7		184.6.9	
80	12/31/70		973.15.6				3,465.15.4		300.0.0	
80	3/26/71		129.6.0						100.0.0	
		*	After 9/29/66 Add. Duty is for Fund for Customs House, Exchange New W.A.H. House, Poor House and Hospital							

Expenditures

Ledger Page	Closing Date	Genl. Acct Duty Ministers Salaries Etc.	Fund for New Seftices	Genl. Acct Duty Debentures	Duty for Fortifications [O-B - Budget]	Tax on Negroes Debentures	Genl. Duty in Escrow Tax (P. 75)	Add. Duty in Escrow Tax (P. 75)	Tax on Transcripts in case of Tax (P. 75)
67	9/29/62	6,144.34	500.--	1,291.15.2		52.10	19,921.9		516.84
67	3/25/63	8,969.15.1	3,268.--	1,925.1.10		202.10			
72	9/29/63	7,877.10	1,091.--	3,020.16.5		840.--			972.6
72	3/25/64	8,608.12.4	10,625.--	1,717.12.11	10,000.25.87	251.5	4,988.13.5	4,112.45	
72	9/29/64	6,395.--	12,136.1.5	1,794.15.3	1,156.10.1	176.5	10,605.514	15,196.10.7	360.17
72	3/25/65	8,900.--	12,044.3.24	1,409.18.3	413.10.--	52.10			
72	9/27/65	7,170.11.1	4,342.--	1,669.9.9	3,700.--60.87	1,203.15.--	6,892.12.--	14,234.8.4	654.17.2
75	3/25/66	9,775.--	10,080.--	1,854.4.6	152.15.--	1,222.10.--			
75	9/29/66	9,474.1.10	15,150.4.6	3,337.6.4	4,000.--60.87				
75	3/25/67	7,189.6.9	23,758.--	2,410.16.3			3,074.9.11	9,706.14.8	497.13.1
76	9/29/67	10,458.6.8	24,345.16.1	1,219.15.4	260.5.14				
76	3/25/68	8,016.--	49,525.5.7	1,155.15.9	1,400.--60.87		10,250.15.1	56.30	602.15.6
76	12/31/68	11,137.17.5	1,001.--	1,819.2.1	1,790.12.5				
76	12/31/69	17,700.9.11		3,000.7.6	8,720.72.3		1,929.12.7		850.14.6
80			From Duties Negroes 16,760.03.8		1,1834.11.14	2,568.15.--			
80	6/18/70	8,847.7.1		1,469.16.4	2,450.10.--				
80	12/31/70	7,305.11.--		1,942.13.6	603.665.--				
80	2/26/71	1,083.13.4		224.19.2	200.--				

Expenditures

Ledger # & Page	Closing Date	Fund for Exchange, Etc	Duty on Merchandise, AB Sunday orders, and Accounts	Fund for Court House & Goals	Gen. Act Duty - PI Sunday Acts
76	3/25/68	18,632.64 *			
76	12/31/68	19,087.15 *			
76	12/31/69	19,206.75 *	17,148.08 *		
80	6/18/70	200.00 *		3,000.00 *	2,085.17 * 10 *
80	12/31/70			41,394.75 *	1,316.11 *
80	12/31/71	5,037.96 *		912.00 *	553.41 *
Public's Ledger 177-178					
13	12/31/71	200.00 *		24,011.17 *	1,003.00 *
13	12/31/72	9,528.07 *		886.82 *	1,732.10 *
13	12/31/73	39.00 *			6,483.19 *
14	Reconciliation another ledger	11,972.65 *		37,247.71 *	
14	12/31/74				4,659.31 *
14	12/31/75				1,558.17 * 10 *

Expenditures

Page Rubick's Ledger 1902	Closing Date	Gen. Acct Duty Personnel and Parachute Charges	Gen. Acct. Duty Pd Debentures	Fund for Post House, ETC	TAK ON NEGROES Imported At Debentures	Adm. Duty Pd Debentures	Fund for Fortifications	SUNDRY FR. JOHNSON	New Alln Duty on Sour-Rd Bounties
13	12/31/1771	16,784.1-	2,331.22		157.10-	1,823.210	208.19.3 630--(DB)	121.18.3	671.8.4
13	12/31/72	19,441.17.10	3,102.2.0	1,211.9.3	615.--	1,758.12.7	350.--	316.18.9	1,925.5.7
13	12/31/73	19,807.9.8	4,014.7.0		10,113.15.-	2,333.2.0	1,115.7.- 192--(DB)		2,501.18.7
14	Brought from Another Ledger [Ledger 85]							102.10.-	
14	12/31/74	16,383.6.8	2,058.6.3		11,411.5.-	1,144.7.8	48.5 9.4		1,544.9.7
14	12/31/75	14,883.1.1	3,306.5.5		112.10.-	565.13-	187.10-	66.6-	501.8.7
14	3/4/76	11,812.4.4							

SOUTH CAROLINA ARCHIVES MICROCOPY NUMBER 3  
IDENTIFICATION

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|---------|---|----------------|
| Roll 1: | <i>Records of the Public Treasurers of South Carolina, 1725-1776</i><br>Ledger A, 1725-30<br>Ledger B, 1735-73<br>Public Ledger: Duties &c, 1771-76<br>General Tax, Receipts & Payments, 1761-69 (1771) | SC-Ar<br>M-3/1 |
| Roll 2: | <i>Records of the Public Treasurers of South Carolina, 1725-1776</i><br>Journal A, 1735-48<br>Journal B, 1748-65<br>Journal C, 1765-76  | SC-Ar<br>M-3/2 |

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