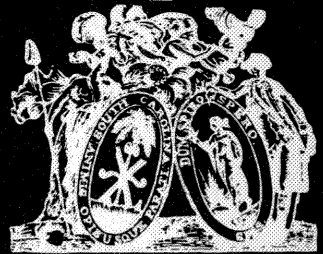


Microcopy Number 8

ACCOUNTS AUDITED OF  
CLAIMS GROWING OUT  
OF THE REVOLUTION  
IN SOUTH CAROLINA

South  
Carolina  
Archives



PAMPHLET ACCOMPANYING  
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NUMBER 8

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ACCOUNTS AUDITED  
OF CLAIMS  
GROWING OUT OF  
THE REVOLUTION  
IN  
SOUTH CAROLINA

Judith M. Brimelow

Columbia: South Carolina  
Department of Archives and History

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## INTRODUCTION

The imposing title of this microcopy — *Accounts Audited of Claims Growing Out of the Revolution in South Carolina* — is a clue to the complexity and importance of the record series it names. The more than ten thousand files that comprise the series are made up of documents that were presented to support claims for military service, supplies, and other contributions rendered the state during the latter part of the Revolutionary War. The files often also include auditor's papers, interest-bearing certificates called principal indents, and treasury and legislative papers that were related to claims. Some files provide only the briefest description of military or civilian service; others give considerable detail. Studied collectively, the documents that constitute this record series offer insights into South Carolina's Revolutionary War debt and the way in which the American Revolution affected the lives of the state's inhabitants. This pamphlet sketches the history of the audited accounts from their inception as vouchers to their eventual redemption by the state; it attempts to explain the presence of other documents in the series; it provides an explanation of the Archives' filming procedures; and it describes the indexes to the microfilm edition.

### *The Revolutionary War Debt*

The Revolutionary War debt documented in this edition had its origins in the collapse of the state government following the British occupation of the capital in Charleston in 1780. For the next three years the rebel officials who fled the city were faced with the problem of maintaining an army in the field without the formal machinery of government. They prevailed by employing a system of procurement by voucher whereby persons who furnished supplies or rendered military service received in return vouchers, receipts that were often no more than a few hastily scribbled lines. Because no provision could be made during the war years for the redemption of these vouchers, they remained in the hands of soldiers and civilians.

The settlement of the state's financial affairs was one of the thorniest problems facing officials and legislators after the war. The war debt had to be paid, but even before payment could proceed the vouchers had to be retrieved so that the extent of the debt could be calculated. On March 12, 1783 the legislature passed an ordinance "for Ascertaining and Regulating the Office of Receiver, Auditor and

Accountant General.” The ordinance addressed the problem of the outstanding vouchers when it required this official to backdate his books to January 1, 1779, to receive all claims that had been outstanding against the state since then, to examine those claims, and to note any “errors, impositions, and such observations as he may find requisite.” The ordinance also attempted to speed the processing of the claims by authorizing the Governor and Privy Council to appoint commissioners, or deputy auditors, to collect them in the various districts. To this end, the Privy Council, on March 26, 1783, elected commissioners to collect claims in the six circuit court districts outside Charleston. These commissioners received and adjusted claims against the state from persons residing in their respective districts, arranged the claims in alphabetical order, and then sent them on to the auditor.<sup>1</sup> At least once every two months, the auditor sent a return of the claims he had audited to the General Assembly or, if it had adjourned, to the Governor and Privy Council for approval. Once approved, a claim, or “audited account,” could be paid. The Commissioners of the Treasury, who were responsible for paying the audited accounts, followed a procedure that led to the issue of an interest-bearing certificate, called a principal indent. Before its issue, the indent was in a book resembling a modern checkbook where it formed one part of a two-part document comprised of the indent and its stub. To record the payment of an audited account, the treasurers used the stub portion of the document to enter the number of the indent to be issued, the date of issue, the name of the claimant who was to receive it, the amount of principal and annual interest due, and the service that had been supplied. To discourage counterfeiting, they then irregularly cut through the decorative printed border that joined the indent and its stub leaving a unique indented pattern from which the name “indent” derived. The claimant received the indent, and the treasurers retained the stub. The stub entry books provided the treasurers with a record of all indents issued and a means by which they could, when an in-

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<sup>1</sup> Thomas Cooper and David J. McCord, eds., *The Statutes at Large of South Carolina*, 10 vols. (Columbia: A. S. Johnston, 1836–41), 4:456–48. The six commissioners were Robert Anderson (Ninety Six), William Arthur (Orangeburg), Peter Horry (Georgetown), Thomas Powe (Cheraw), William Tate (Camden), and William Hazard Wigg (Beaufort). See Adele Stanton Edwards, ed., *Journals of the Privy Council*, *The State Records of South Carolina* (Columbia: University of South Carolina Press for the South Carolina Department of Archives and History, 1971), p. 11. Robert Anderson mistakenly destroyed the vouchers supporting the claims that he adjusted. Therefore, a number of accounts simply have the notation “per Col. Anderson’s return” and do not include any supporting documentation. See Cooper and McCord, *Statutes*, 4:718–19, 749.



dent was presented for the payment of either its interest or principal, verify its authenticity by matching it with its stub.<sup>2</sup>

Although the state was anxious to settle the Revolutionary War accounts, their processing in some cases proved slow and difficult. Soldiers who had no evidence of their service could not submit claims until they had located their former superior officers and had received from them affidavits attesting to the length of their service and the rate of their pay. Civilians who had supplied provisions had sometimes lost their receipts or, perhaps, had never received them. To further complicate matters, disagreements arose over the amount allowed on accounts, and some forged or altered affidavits were submitted.

In 1784 and in the years that followed, the General Assembly passed legislation to solve some of the continuing problems of settlement and to speed the process as a whole. The Governor and Privy Council were given the authority in 1784 to settle all disputed claims, and three commissioners were appointed to settle certain claims for military service without going through the auditor, the legislature, or the Governor and Privy Council. Yet by January of 1785, although the auditor had settled nearly six thousand claims, over eight thousand remained unsettled in his office and many were still in the hands of citizens.<sup>3</sup> Thus in March of that year, an act was passed authorizing the appointment of five commissioners "for the Speedy Settlement of Public Accounts." The act empowered these commissioners to make a "just and reasonable" settlement on claims that had not been approved by

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<sup>2</sup> An earlier series of indents was issued before the fall of Charleston. While some had been drawn to pay for military services and supplies, most of these indents were issued to cover loans that had been advanced to the state to meet the expenses of the war. As long as there was money in the treasury, the state could redeem these indents either partially or wholly. The state printed an excess of paper money between 1776 and 1779 and thereby created a highly inflationary situation. As a result, many of the state's creditors chose to hold their indents rather than to redeem them at face value for paper money. Consequently, many of these earlier indents were still outstanding in 1780. Those indents that were either partially or wholly outstanding in May 1780 were reissued after March 16, 1783, and many of them, therefore, appear in the audited accounts (Cooper and McCord, *Statutes*, 4:398-99, 402, 485-86, 563).

<sup>3</sup> Cooper and McCord, *Statutes*, 4:639; Theodora J. Thompson, ed., *Journals of the House of Representatives, 1783-1784*, The State Records of South Carolina (Columbia: University of South Carolina Press for the South Carolina Department of Archives and History, 1977), pp. 545-46, 571, 619, 623; Auditor's Report, January 31, 1785, in Records of the General Assembly, Miscellaneous Communications to the General Assembly, 1785, No. 5. South Carolina Archives.

the auditor, and it also permitted the auditor to pass the claims he did approve to the treasurers without going through the General Assembly.<sup>4</sup>

Deadlines for the submission of claims were set as well. First, September 26, 1784 was set as the last day on which claims could be submitted, but this deadline was extended to October 1, 1785 with the proviso that “after that period no further Indulgence shall be admitted on any pretence whatever.” Further “Indulgence” was allowed, however, because the deadline was later moved to June 11, 1786. Even after that date, exceptions to the rule were made, and the state continued to accept wartime claims into the nineteenth century.<sup>5</sup> Despite these exceptions, the legislation, as a whole, was effective. By January 1787 over seventeen thousand accounts had been settled, and in 1788 the office of the Commissioners for the Speedy Settlement of Public Accounts closed.<sup>6</sup>

The principal indents, which the treasurers had issued to claimants when their claims had been audited and settled, carried with them the state’s promise to pay the principal sum in two years “if demanded” and to make an annual interest payment of seven percent. An indent holder could choose to keep his indent, to sell it to a speculator, or to redeem it at any time by using the principal to pay for the purchase of public lands or confiscated Loyalist estates. Unfortunately for those who held their indents, the state’s financial situation was so precarious that it could neither pay in cash the seven percent annual interest owed nor the principal sum when “demanded.” Beginning in 1784 and continuing until 1789 the state adopted a system of

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<sup>4</sup> Cooper and McCord, *Statutes*, 4:679–80. The five commissioners elected on March 19 and 22, 1785 were Edward Darrell, Alexander Gillon, Thomas Jones, Edward Lightwood, and Richard Lushington. Samuel Prioleau was also elected, but declined the office. See Lark Emerson Adams, ed., *Journals of the House of Representatives, 1785–1786*, The State Records of South Carolina (Columbia: University of South Carolina Press for the South Carolina Department of Archives and History, 1979), pp. 264, 284.

<sup>5</sup> Thompson, *Journals of the House, 1783–1784*, pp. 398, 418, 424; Adams, *Journals of the House, 1785–1786*, pp. 54–55, 70; Cooper and McCord, *Statutes*, 4:727; 5:69, 105–6, 128–29.

<sup>6</sup> Auditor’s Report, January 31, 1787, Miscellaneous Communications, 1787, No. 1; Michael E. Stevens, ed., *Journals of the House of Representatives, 1787–1788*, The State Records of South Carolina (Columbia: University of South Carolina Press for the South Carolina Department of Archives and History, 1981), p. 601.

creative financing to pay the interest by emitting "special indents," whose use was limited to the payment of taxes or duties on trade.<sup>7</sup> Aside from authorizing their use for the purchase of public lands or confiscated estates, however, the state had no system of financing available to pay off the principal indents. Not surprisingly, the state's ability to redeem the principal indents was questioned by many even before it had defaulted on its schedule for paying them off. Early in 1784 the selling price of an indent had dropped to a quarter of its face value. The value of indents continued to decline, and eventually a principal indent could be purchased for only seven or eight percent of its face value. The decline in the value of indents attracted speculators, who bought them at reduced rates and then used them at face value to purchase land or held them and hoped for federal assumption of the state's debt. Eventually, most of the state's indents were concentrated in the hands of relatively few individuals, and in 1790 when the federal government offered federal securities in exchange for state indents, more than three quarters of the debt was held by only seventy-seven persons or firms.<sup>8</sup>

Federal assumption of the state's debt in 1790 and the state's settlement of its account with the federal government in 1793 took care of most of South Carolina's war debt.<sup>9</sup> Thereafter, the few claims that remained unpaid were referred to a succession of state officials. The auditor's office was abolished with the reorganization of state government in 1791, and the legislature appointed three Commissioners to Adjust the Public Accounts, who took over his records. In December of that year, the commissioners were authorized to calculate the balance due on the unsettled claims still in the auditor's office. They paid these by issuing certificates that could be redeemed for a new series of indents emitted by the state treasurers. In 1794 a single commissioner replaced the three Commissioners to Adjust the Public Accounts, and in 1797 the commissioner's duties were taken over by the Treasurer of the Lower Division. When the treasurers were placed

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<sup>7</sup> For legislation regarding the use of principal and special indents, see Cooper and McCord, *Statutes*, 4:555, 592, 628-29, 658, 671, 690-91, 698, 729-30, 737, 745; 5:26, 58-59, 130.

<sup>8</sup> Thompson, *Journals of the House, 1783-1784*, p. 379; Whitney K. Bates, "Northern Speculators and Southern State Debts: 1790," *William and Mary Quarterly*, 3rd Ser., 19 (1962): 30-48.

<sup>9</sup> David Ramsay, *The History of South Carolina: From Its First Settlement in 1670 to the Year 1808*, 2 vols. (Newberry, S.C.: W. J. Duffie, 1858 [Orig. publ. 1809]), 2:105; Cooper and McCord, *Statutes*, 5:239-42, 268-69.

under the supervision of the Comptroller General after the establishment of that office in 1799, questions regarding old wartime claims were referred to the comptroller by the legislature.<sup>10</sup> By this time, however, the number of claims was reduced to a trickle, and settlement of the state's debt was substantially complete.

### *The Record Series*

Although complicated, the evolution of this series of records can be traced from its inception in the 1780s, when it was made up only of the claims that the Auditor General had processed, into its present and more complex composition. In 1792 the Commissioners to Adjust the Public Accounts, who had assumed responsibility for the auditor's papers, reported that they had arranged in alphabetical order a series of accounts against the state.<sup>11</sup> Sixty years later the Comptroller General reported that he had custody of both the stub entry books and "ninety five bundles of accounts Containi[ng] from one to two hundred accounts ea[ch] upon which the Indents above mentioned were chiefly issued and which from age, w[ear] & tear and other Causes are very much Confused. . . ." <sup>12</sup> Age, wear, tear, and confusion notwithstanding, the comptroller used these records during the 1850s to substantiate applications for federal pensions for Revolutionary War service.

By comparing the records of one Revolutionary War veteran as they were used in the 1850s by the comptroller to support a pension application with the same individual's audited account file as it now exists, some idea can be gained not only of what information the records contain, but also of how the series has changed over the years. In 1856 the comptroller supplied certified copies of two records in his office to verify the Revolutionary War service of Charles Teulon. One of the records was an audited account cover paper issued by James

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<sup>10</sup> Michael E. Stevens, ed., *Journals of the House of Representatives, 1791*, The State Records of South Carolina (Columbia: University of South Carolina Press for the South Carolina Department of Archives and History, 1985), p. 408; Cooper and McCord, *Statutes*, 5:241-42, 328, 361.

<sup>11</sup> Report of Commissioners to Adjust the Public Accounts, November 22, 1792, enclosed in Governor's Message No. 553, Records of the General Assembly, South Carolina Archives.

<sup>12</sup> J. B. McCully to James E. Heath, December 19, ca. 1850-53, Numbered Record Books Concerning Military Operations and Service, Pay and Settlement of Accounts, and Supplies in the War Department Collection of Revolutionary War Records, National Archives Microcopy M853, roll 16, frame 52.

McCall, the Auditor General from 1783 to 1791. It carried a description of the service that had been provided and its adjusted value. It also carried the auditor's initials and Teulon's signature verifying his receipt of the principal indent. The other record that the comptroller had copied was a treasurer's entry in Stub Entry Book V showing that a principal indent numbered V:454 had been issued to Teulon after his claim for services had been approved.<sup>13</sup> Both records that were copied in 1856 are now deposited in the Archives. Stub Entry Book V is not part of the Audited Accounts series and is not, therefore, included in this microcopy. The Auditor General's cover paper is now in Audited Account folder AA7686 under the name of Tenlon rather than Teulon because the name was misread when the file was set up. The principal indent, V:454, which had been cut from Stub Entry Book V when Teulon's audited account was paid, is now in Audited Account folder AA7701 under the name of Charles Teulon, is cancelled, and contains information that shows it was sold by Teulon and later was redeemed for land. Folder AA7701 also contains a petition from Teulon's widow to the South Carolina legislature requesting a pension, reports of the House and Senate Committees on Pensions approving her request, and a letter to the treasurer dated 1841 asking for a pension warrant. Teulon's file as it is now arranged in folders AA7686 and AA7701 reflects the dislocation of the state's records during the upheaval of the 1860s and the later attempts to organize them.

In February 1865 when the federal army led by General Sherman was approaching Columbia, the Comptroller General's records were packed up with other state records and sent to Chester for safety. Returned to Columbia soon after the war, the records were moved from building to building until the 1880s when, after the renovation of the State House, they were "dumped by convict labor in an unused room in the third story" to become part of "a mass of papers apparently several feet deep all over the floor, in almost inextricable confusion." They remained there in disarray until the 1890s when a State Historical Commission was established and turned its attention to the records that had survived in South Carolina. In its annual report of 1898, the commission, referring to the records on the third floor of the State House, noted that "a casual search of an hour or two" had uncovered, among other things, "a large number of accounts of individual

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<sup>13</sup> Certified copy of records of Charles Teulon, May 21, 1856, Revolutionary War Pension and Bounty-Land-Warrant Application Files, National Archives Microcopy M804, roll 2360, frames 592-93.

militiamen, with the number of days served by each, and accounts of those who fed the militia." It went on to observe that "these small papers seem to be scattered in different places in the room, and it would require considerable care to rescue them all."<sup>14</sup>

In 1902 the legislature authorized the Secretary of State to take charge of the state's historical records and provided an appropriation to enable him to arrange the material in his custody. In the following year, Secretary of State Jesse T. Gantt described many of the documents in his possession. They were, he wrote, "the papers in the famous 'rubbish room' " of the State House that "were boxed up to dodge Sherman's torch, and when they were returned, were never replaced in order." They had "filled a room 25 by 40 feet, piled 10 feet high, with the trash mixed with them, but which have since been reduced to a reasonable bulk, by the removal of the trash." Among the papers were "the archives of the offices of the clerks of the senate and house of representatives, containing the original petitions, messages, reports and other documents presented to our general assembly, dating from the Revolutionary war." There were also the stub indents and "between 10,000 and 15,000 little folders" containing "the original accounts presented by the soldiers in the Revolutionary war for their services." These records, he said, were "evidently at one time records of the comptroller general's office, but found their way to this room for rubbish." Gantt's plan of arrangement for these papers consisted of "having these loose papers carefully placed in large invoice books, and these books serially numbered and indexed, as fast as the work can be done." He expected "that between 40 and 50 such books will be filled with these Revolutionary accounts alone. . . ." <sup>15</sup> Later Gantt revised the number to "between 8,000 and 10,000 folders, each containing several papers comprising in all 35,000 or 40,000

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<sup>14</sup> *Reports and Resolutions of the General Assembly of the State of South Carolina*, 1899, 2:390-91, and Wylma Anne Wates, "Meanderings of a Manuscript: General Peter Horry's Collection of Francis Marion Letters," *South Carolina Historical Magazine* 81 (1980): 359-60.

<sup>15</sup> *The State* (Columbia, S.C.), December 20, 1903. A series of "Revolutionary Rolls" prepared under Gantt's direction or sponsorship, which were "no more than a transcript of the card index to these documents," appeared more or less regularly in the Sunday edition of *The State* from January 10, 1904 to June 4, 1905.

separate sheets and slips of paper.”<sup>16</sup> Unfortunately there is no record of the extent to which Gantt’s system of arrangement was carried out, but the surviving records bear no evidence of having ever been mounted in books.

In 1905 at the instigation of Alexander S. Salley, Jr., full-time secretary for the newly reorganized Historical Commission, the records were transferred to the custody of the commission. Salley was “placed in charge of the work of collecting, arranging, indexing and publishing for the State, as a public officer, the valuable public records.”<sup>17</sup> In early 1910 he said he had “devised the proper scheme” for handling the Revolutionary War records. He had, he said, been “index filing” to make “each individual soldier’s claim accessible in a minute.” Salley seems to have designed his scheme in two stages. He first planned to place the Revolutionary War claims into packets, to arrange the packets into alphabetical order, and to number them. With the claims thus arranged, Salley next planned to enter the number of each packet and its contents onto an index card and to then file each card “alphabetically-lexiographically.”<sup>18</sup> In late 1910, the commission reported that Salley had indexed “the names of over 20,000 citizens of the State who rendered service during the Revolutionary War” and estimated that eventually he would record “the names of 9,000 Continentals of rank and file, and 30,000 State Troops and militia.”<sup>19</sup>

After the move of the Historical Commission to the World War Memorial Building in 1935, the processing of the great mass of legislative papers began. Evidence suggests that in the course of that processing, papers that referred to service in the Revolutionary War — petitions, committee reports, resolutions, and enclosures to governor’s messages — were filed in the audited accounts series, either in existing packets or in newly created ones. Three volumes of *Accounts Audited* were published by Salley in 1935, 1938, and 1943. They contain the texts of cancelled indents and of the documents that supported the claims of individuals whose names began with the letters “A–B.”<sup>20</sup> Few legislative papers are reproduced; the first volume contains none,

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<sup>16</sup> *Ibid.*, January 24, 1904.

<sup>17</sup> Alexander S. Salley, Jr., to Edward A. Claypool, February 23, 1909, Records of the Historical Commission, South Carolina Archives.

<sup>18</sup> Salley to H. A. M. Smith, February 23, 1910, Records of the Historical Commission.

<sup>19</sup> *Reports and Resolutions, 1911*, 3:658.

<sup>20</sup> A. S. Salley, Jr., ed., *Accounts Audited of Revolutionary War Claims against South Carolina*, 3 vols. (Columbia: Historical Commission of South Carolina, 1935–43). Until now, these volumes represented the only attempt to publish this series.

the second and third only a handful. The infusion of the legislative papers that are now scattered throughout the Accounts Audited series had apparently only just begun. In addition, the series now contains treasury letters and records that deal with pension payments, some of which are dated as late as 1866. Most, if not all, of these documents were added to the audited accounts files in the twentieth century as well.<sup>21</sup>

By the 1950s interfiling in the series had virtually ceased, although a few stray papers were added as late as the 1970s. Between 1953 and 1958 the papers were removed from Salley's packets, deacidified, laminated, and sewn into numbered folders, which corresponded to the numbered packets. The audited accounts series, transformed over the years from the audited accounts of the Auditor General into something that resembled a subject file, had achieved the form in which it exists today.

Most of the more than ten thousand files in this series contain an auditor's cover paper giving the name of the claimant, a brief description of the service provided, the amount of the claim and its adjusted value, and, if an indent was issued, its number and the claimant's signature verifying its receipt. Occasionally a cover paper also carries remarks by the auditor or by one of the commissioners appointed to receive and adjust the claims outside Charleston.

Besides the auditor's cover paper, most files contain receipts and affidavits that attest to the validity of the claim and documents concerning the disposition of indents. Claims for military service are often supported by documents that show the dates and places of service and the name of the commanding officer. Claims for civilian service usually include a list of the supplies provided or describe the nature of the service as well as when, where, and to whom the service was given. Many files contain documents that authorize the treasurers to deliver an indent to a third party. Some files contain only the auditor's cover paper and a scrap of paper to support an individual's claim. For example, filed with the auditor's cover paper in the account of Robert Clary for six hundred ferriages in 1782 is a statement by Major

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<sup>21</sup> The legislative papers, placed in a subject file scheme without regard to provenance and original order, are currently being reprocessed. The legislative papers in the audited accounts have not been physically removed to their proper series, but they have been rendered intellectually accessible as part of the General Assembly's records through a combination of computer assisted indexing and photocopying.



Tristram Thomas that reads "This is To Certify That Robert Clary has Crausd. over his ferry Six Hundred men of Colo. Bentons Redgt. of Militia," with Clary's oath as to the truth of the claim scrawled on the back.<sup>22</sup>

Although not part of the audited accounts series, the stub entry books, which contain the stubs the treasurers retained when they cut the principal indents from them, represent an important supplement to it. These stubs, which are described above, summarize Revolutionary War claims and, in cases where the audited account is missing, may provide the only record of an individual's service. Between 1910 and 1957, twenty-four of the twenty-nine stub entry books were published in twelve volumes.<sup>23</sup>

### *Filming Procedures*

This microfilm edition follows the alphabetical and numerical arrangement of the folders containing the files that comprise the series. On film, each file begins with a title sheet that lists the number of the folder and the name of the individual. The claimant's signature determined the spelling as it first appears on the title sheet; variant spellings, which were taken from official documents within the folder, follow in brackets. On the top right-hand corner of each frame of film a counter number is supplied to allow researchers to locate individual folders quickly and easily.

The documents that comprise the individual's claim follow the title sheet. These documents were rearranged for filming to reflect a sequence dictated by the chronological order in which claims were submitted and the internal logic of each claim. For example, in cases where an individual had more than one claim, a claim that was

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<sup>22</sup> Accounts Audited, No. 1273, roll 23, frames 53-55.

<sup>23</sup> *Stub Entries to Indents Issued in Payment of Claims Against South Carolina Growing Out of the Revolution*, edited by A. S. Salley, Jr. (Books B, I, L-N, O-Q, R-T, U-W, X Part 1, X Part 2, Y-Z) and Wylma Anne Wates (Books C-F, G-H, K), 12 vols. (Columbia: Historical Commission of South Carolina and South Carolina Archives Department, 1910-57). Another volume that has been used frequently with the audited accounts is Janie Revill, ed., *Copy of the Original Index Book Showing the Revolutionary Claims Filed in South Carolina between August 20, 1783 and August 31, 1786 Kept by James McCall, Auditor General* (n.p., 1941). This volume is not an index to the audited accounts as some researchers have mistakenly believed, but rather is an index to no longer extant return lists and entry books of persons who submitted claims against the state. Many of the names that appear in the index do not appear in the audited accounts or in the stub entry books because their accounts have not survived or their claims were rejected.

audited in 1784 was filmed before one audited in 1785. Each claim begins with the auditor's cover paper. This paper is easily identified by the distinctive initials of the Auditor General, James McCall. After the cover paper, documents that were submitted to support the claim were filmed. These documents include orders given by the claimant regarding payment of his account and affidavits and receipts for supplies and services. The cancelled indent was filmed next. If an indent had been issued to replace one issued earlier, the earlier indent was filmed first. Documents that were added to the files later, such as legislative papers and treasury documents, follow the claims. The legislative papers were first grouped by legislative action and then filmed in chronological order. For example, a petition presented by an individual requesting payment of a claim and the committee report and any other legislative action taken on that petition were grouped together and were filmed before petitions and reports from subsequent years. In addition, the legislative papers were separated from treasury documents that deal with pension payments. Since the files in individual folders vary considerably, researchers should not expect to find all of the documents described above in every one. Some files contain only the auditor's cover paper, while others contain only a cancelled indent. Some contain only a petition, and some contain only receipts for supplies and services.

An effort was made to distinguish documents of different persons with the same name. For example, there are ten folders with the number 4108. The papers in the folders, however, do not belong to one man named John Jones, but rather to what seems to have been five different men. The documents were rearranged for filming into five distinct files, and, in this case and others like it, a roll note was inserted to explain the procedure.

Endorsements appear on many of the documents; with the exception of endorsements on the backs of the indents, the endorsements were filmed before the document to which they refer. Neither blank pages nor duplicate documents were filmed; when a document was omitted, however, a roll note was inserted to indicate its presence in the file.

In filming the documents, an attempt was made to obtain the clearest images possible. The condition of the documents varies considerably — sometimes there was only a scrap of tattered paper to film — and it was often difficult to reproduce a clear image. In some instances, the script on the documents is so faint that a transcription

of the documents was necessary. When a transcription was not possible, the document was filmed and a retake was then shot in an effort to get the camera to do what the human eye could not. Multiple images were also made to help researchers read script that runs in different directions.

### *Finding Aids*

Roll number 165 of this microfilm edition contains three separate lists, which serve as finding aids to this record series, as well as an appendix, which reproduces the contents of a folder that was removed from the series before filming began. Index A provides an alphabetical list of the individuals whose files comprise the series. Each entry gives a name followed by the individual's folder number in parentheses, the roll number of the film on which the file appears, and the counter number where the documentation begins. For example, the entry for James Adair is Adair, James (21), 1:167. This entry indicates that Adair's folder number is 21, that his file appears on the first roll of microfilm, and that the documentation begins with counter number 167. In a slightly different example, the entry for Levy Anderson appears as Anderson, Levy (119, 4792), 3:138; 94:36. These entries indicate that the documents that constitute the file for Anderson are contained in two folders, numbers 119 and 4792. Folder number 119 can be found on roll 3 beginning with counter number 138, while folder number 4792 can be found on roll 94 beginning with counter number 36. In preparing this alphabetical list, the spelling of the individual's surname was taken from the title sheets, which reflect both the name as it was spelled in the person's signature and all variant spellings on the official documents in the file.

Following the alphabetical list is Index B. It provides a file by file list of the contents of the rolls and follows the numerical arrangement of the folders. At the top of each page a film roll number appears, and underneath is a numerical list of the folders in the order they appear on that roll of film. A citation to the film roll and counter number where documentation begins appears in parentheses, and this citation is followed by the name of the individual. For example, the listing for the folder of James Adair appears on the page for Roll 1 as 21 (1:167) Adair, James. This numerical list is particularly useful to researchers who have a reference to a folder number but not to a name.

Next there is Index C. It reproduces a card index in the Archives' Search Room that is almost certainly the card index to Revolutionary

War records that Alexander S. Salley, Jr., had begun by 1910. The cards in this index give citations to various Revolutionary War records including the audited accounts. This index provides not only names and folder numbers for persons who had audited account files but also fairly comprehensive, though by no means definitive, entries for names of other persons who are mentioned on documents in the audited account files. For example, the citations on the index card for James Adair are as follows: AA21, 22, 6792. The first number, AA21, is underscored to indicate that James Adair had an audited account file and that the documents constituting his file are contained in folder number 21. The second and third numbers are not underscored, and the absence of underscoring indicates that while Adair's name appears on documents contained in folders 22 and 6792, those folders hold the audited account files of other individuals. To get quickly from a folder number cited on an index card but not underscored to the film roll and counter number where the file appears, the researcher should refer to Index B, which provides the numerical listing of the files. Approximately 360 of the numbers entered on the index cards refer to files that no longer exist; the numbers of these now nonexistent files are noted in Index B by the words "Missing Folder." While most of the documents that were originally filed under these numbers were merged with other audited accounts, the contents of about 60 of the files were removed to other record series. The numbers of these 60 or so files are footnoted in Index B, and persons interested in the documents that were in them should contact the Archives.

Finally there is the Appendix. Many index cards refer to folder number 5849-A. This folder at one time contained pension lists. The folder was removed from the record series before filming began and its contents were filed with other pension lists. These pension lists are filmed after the indexes as an appendix to roll number 165.

It should be noted that besides the citations to the audited accounts, the cards that form Index C also include citations to other records regarding the Revolutionary War. These are available for research at the South Carolina Archives as listed below, but they are not part of the series filmed here. The citations are: Cont. Regts., PR, SE, and BG. The entry Cont. Regts. refers to Revolutionary War rosters and payrolls, which are held by the federal government. These records, originally available for research in the form of photostats, are now available on two rolls of film from the National Archives — Microcopy 246, Revolutionary War Rolls, 1775–1783, roll 89, and Microcopy 853,

Numbered Record Books Concerning Military Operations and Service, Pay and Settlement of Accounts, and Supplies in the War Department Collection of Revolutionary War Records, roll 16. The citation PR refers to the South Carolina portion of *Report from the Secretary of War; in Obedience to Resolutions of the Senate of the 5th and 30th of June, 1834, and the 3rd of March, 1835, in Relation to the Pension Establishment of the United States*, Vol. 3, U.S. Serial Set, No. 251, 23rd Congress, 1st Session, Senate Document No. 514. The citation SE refers to the stub entry books, which have been described above. Finally, the citation BG refers to several volumes of bounty grants issued by the Secretary of State to Revolutionary War veterans.

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## SOUTH CAROLINA ARCHIVES MICROCOPIES

- Microcopy Number 1: Records in the British Public Record Office Relating to South Carolina, 1663–1782; includes index. 12 rolls.  
*With a printed introduction.*
- Microcopy Number 2: United States Census. Original Agriculture, Industry, Social Statistics, and Mortality Schedules for South Carolina, 1850–1880. 22 rolls.  
*With a printed introduction.*
- Microcopy Number 3: Records of the Public Treasurers of South Carolina, 1725–1776. 2 rolls.  
*With a printed introduction and tables.*
- Microcopy Number 4: Records of the South Carolina Treasury, 1775–1780. 6 rolls.  
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- Microcopy Number 5: South Carolina Treasury Ledgers and Journals, 1783–1791. 4 rolls.  
*With a printed introduction and index.*
- Microcopy Number 6: Duties on Trade at Charleston, 1784–1789. 1 roll.  
*With a printed introduction and tables.*
- Microcopy Number 7: South Carolina Treasury Ledgers and Journals, 1791–1865. 12 rolls.  
*With a printed introduction.*
- Microcopy Number 8: Accounts Audited of Claims Growing Out of the Revolution in South Carolina; includes index. 165 rolls.  
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South Carolina Department of Archives and History  
P.O. Box 11,669, Capitol Station  
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