THE EXCHEQUER IN THE LATER TWELFTH CENTURY

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CORRIGENDA

PAGE		
11	l.16.	delete the second 'was'
16	l.17.	delete the comma after '17'
21	l.10.	for 'rate' read 'rates'
59	l.29.	for 'matter' read 'matters'
62	l.14.	after 'holder' add a comma
64	l. 5.	for '208' read '216', and delete the stop after it
66	l.21.	for 'heir' read 'their'
90	l.18 of text.	delete the second 'in'
111	l.22.	after 'with' add 'the'
112	l.18.	for 'Pipe' read 'Receipt'
117	is bound in front of p.116	
138	l.20.	for 'William I' read 'William II'
143	is bound in front of p.127	
150	l. 9.	delete the second 'coin'
174	l.33.	delete the full stop after 'counties'
176	l.30.	for 'used' read 'moved'
185	l.11.	for '95' read '[95]'
186	l.13.	the end of the line should read 'blanch. [125]'
189	l.30.	for '31]' read '[31]'
190	l. 4.	the end of the line should read 'dictated. [31]'
193	l.26.	for 'far' read 'farm'
198	ll.17/18.	for 'Yours sincerely' read 'Pipe Rolls'
214	l.26.	add a comma after 'account', delete bracket before 'or'
224	l. 6.	for 'II' read 'III'
254	l.17.	for 'for' read 'from'
258	l.22.	delete the second 'use'
294	in n.147, l.1.	for 'figure' read 'figures'
297	l.10.	delete apostrophe after 'Winchester'
A304	in n.1. last phrase: underline 'A General...Book', delete square brackets around it, but close with a round bracket	

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ABSTRACT

The conflicting theories on the origin of the Exchequer have been re-examined, and it is shown that written records were not only necessary earlier than the twelfth century, but that there are references to them being kept by an auditing body under William the Conqueror, with inferences that they were also kept before the Conquest. The theory of accounting being done with tallies alone is shown to be impracticable, and it is also demonstrated that counting boards were known in England long before the Exchequer was given its nickname in official records.

The Lower Exchequer is shown to be the cashier's department, which had difficulties in dealing with the coinage of the time, and with the problems of issuing very large numbers of tally receipts, so affecting its manning, organization, and records.

The different meanings of 'blanch' and 'blanching' are elucidated, and it is shown that the results of physical assays were silently, but significantly, amended. A reason for the latter is proposed.

The structure and origins of the Pipe Rolls are analysed, and their 'accounts' shown not not to be accounts in the modern meaning of the word, but simply minutes of the proceedings before the Court. Details of the Court's procedures are shown to vary from the contemporary 'office manual', demonstrating evolution in what is often regarded as a hidebound institution. The humdrum business of the Court, and the writing of the Rolls, are explored, and practical experiments made in operating the counting table.

The principles and practices for assessing royal revenues are examined, and illustrated from published analyses

Appended is a note on one of the early Chamberlains of the Exchequer, Herbert of Winchester, around whom had grown legendary tales by both medieval and modern historians.

PREFACE

It is often said, in academic circles, that no thesis ever turns out in quite the way it was envisaged at the commencement of the study. The following pages do not upset that general rule: which has been a surprise to me, if not to my supervisors. Most theses are undertaken on a topic about which the student inevitably has limited knowledge and experience: the purpose of the study is to advance the state of knowledge in a limited area which has not previously been explored in depth. My subject, the Exchequer in the later twelfth century, has been well worked over many times before. My own interest in it was aroused more than a quarter of a century ago, when I had occasion to consult and search printed Pipe Rolls for references to the minting and exchanging of money in the twelfth and thirteenth centuries. As a professional accountant I was intrigued by the clumsy and crude form of the accounts which make up those rolls. On joining the Pipe Roll Society, in 1964, a conversation with its then Treasurer, H.C.Johnson, pointed me to the unpublished materials in the Public Record Office, which contained much of interest to me, both for their occasional references to the subject I was then researching, and for the glimpses they gave of detail underlying the formal accounts. Purchase of C.Johnson's edition of the Dialogue of the Exchequer, and the first edition of Madox's History and Antiquities of the Exchequer, threw much light on what was previously obscure, whereas Hall's Antiquities and Curiosities of the Exchequer was quite obviously at variance, in many places and in many respects, with what I had observed from the original records. Round's essay on 'The Origins of the Exchequer' provided some valuable insights into how the Exchequer worked.

These sources were my main guides for several years, while continuing spasmodically with desultory researches into the original records. Later, more modern articles and books which referred to the medieval Exchequer came my way, through largely unplanned wider reading, but these were usually unsatisfactory to some degree by comparison with what the records themselves indicated. By chance, one of the last books I came to was R.L.Poole's The Exchequer in the Twelfth Century, and that made much plain. Poole's clarity of expression justifiably made a great impact on his contemporaries, and his work has been the textbook of succeeding generations of historians. No matter that some of his conclusions, some of his facts, have been criticised and corrected; those emendations have largely languished in the byways while constant recourse was made to Poole's very readable, and very quotable, text.

This present study therefore started with the intention of re-writing Poole in the light of my own researches, and with the benefit of such subsequent work as has been published on particular aspects or details. Good intentions are often ill defined, and, after several false starts, that proved to be the case here. Poole's influence was too strong, pervading almost all subsequent published work, which, even when re-examining some points, relied implicitly on others. The following pages now, therefore, seek to examine, and discuss in depth, the fundaments of the early Exchequer as disclosed by the surviving records and illuminated by Richard fitz Nigel's contemporary account of its operation.

My professional training was rather different from that given to most historians, but we share a common purpose: to examine documents and to seek to discover what they really mean. My approach to the problems of the records of the medieval Exchequer, as to all sources, is

coloured by an overriding factor, drilled into me while an articled clerk and constantly in mind in my professional life as an auditor: is it true? I do not mean to imply that more orthodoxically trained historians never question the validity of their sources, but to most people an accounting statement in which the figures balance is *prima facie* to be accepted as correct. Most modern manuals of office or accounting procedures lay down what should be done by the staff of a particular organisation: but in many cases an auditor can find that the staff have introduced their own amendments, to a greater or (more usually) lesser degree, without the knowledge or approval of their superiors. So Richard fitz Nigel wrote what he knew, or thought, should happen; which is not to say that it actually happened. Moreover, conventions become stylised, so that what is written down on accounting documents does not always necessarily state what actually took place; for the forms of words were developed for other circumstances, and although the writers know - or should know - what they mean by them, that meaning is not immediately obvious to an outsider. For example, the annual financial account of the Pipe Roll Society, sometimes incorrectly referred to as its Balance Sheet, has headings of 'Receipts' and 'Expenditure'. Yet the 'receipts' are not all receipts, and the 'expenditure' is not all expenditure; nor does the statement belong to one of the more orthodox types of accounting statements known as 'Receipts and Payments' and 'Income and Expenditure'.

The following chapters have benefited from observations and criticisms made by Dr Ann Williams and Mr John Gillingham on drafts. The views expressed remain, however, mine, and do not necessarily represent their interpretations of the evidence, nor, indeed, their approval of the way in which I have expressed myself. An opsimath is not easily moulded into new ways, but I am deeply grateful for their advice.

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1

INTRODUCTION

> Historians have rivalled one another in their witness to the extraordinary interest and importance of the twelfth-century Exchequer.[1]

Over the centuries the Exchequer has taken a number of forms, surviving to this day only in the title of the principal financial minister of the Crown. Always it has been concerned with money, with the revenues of the kingdom. Always it has been associated with the Treasury; the organ of state for holding money, and from which money was disbursed; and today the Ministry of which the Chancellor of the Exchequer is head is known as the Treasury, while his senior ministerial assistants are titled Secretaries to the Treasury. The connection between current organisation of the national finances and their organisation in the twelfth century is, however, exceedingly tenuous, except in its broadest principle of being concerned with the revenues, the custody of money, and its expenditure.

The Exchequer has always been a developing institution. Its structure in the late thirteenth century was significantly different from its structure in the late twelfth century,[2] not by one act, but by a number of changes introduced piecemeal.[3] The number of documents relating to the Exchequer increases enormously throughout the thirteenth century,[4] as it does for other types of government records. Many whole classes of document first survive only from the thirteenth century. The attraction of the twelfth-century Exchequer to historians is, however, the existence of a description of the operations

of the Exchequer written by no less a personage than Richard fitz Nigel, the Treasurer of England for nearly forty years, between c.1158 and 1196.[5]

That description, written in the form of a dialogue between the Treasurer and a pupil, from which it takes its popular name of 'the Dialogue of the Exchequer', dates from the late 1170s, with possibly some small later amendments or additions. Naturally, and properly, historians have recognised the importance of such an authoritative source, giving far more detail of what happened, and why it happened, than could ever be gleaned from record evidence alone. The text was first printed by Madox as an Appendix to his still exceedingly useful History of the Exchequer in 1711,[6] and gained wide circulation in the later nineteenth century by being reprinted in successive editions of Stubbs' Select Charters.[7] A better, revised, text with a scholarly apparatus of notes was published in 1902 by Hughes, Crump and Johnson (the 'Oxford edition' of many later commentators, but referred to in the following pages as Dialogus 1902), which has been the basis of all subsequent work: their Latin text, but without most of the notes, was reprinted by Johnson alone in 1950 together with an English translation, and that is now the most convenient reference for most purposes[8] (referred to hereafter as Dialogus 1950); while other English translations are by Henderson in 1896 (from Stubbs = Dialogus 1896) and for Douglas in EHD 2. The standard commentary on the 'Dialogue', more properly the 'Course' of the Exchequer, is still that of R.L.Poole, first published in 1912 as a version of his Ford lectures of the previous year. Subsequent research has naturally added to our knowledge and understanding, and amends some of his interpretations, but the liveliness of Poole's writing has withstood all attempts to replace it. In part this is because subsequent commentaries and criticisms have mostly been incorporated into larger works, or appeared as

articles in periodicals or Festschrifts, and thus 'lost' to popular sight.

The aspect of the Exchequer in its function as a court of general law has not been considered here:[9] only its function as a court to determine the sums payable by accountants for the revenues of the Crown. Nor is it an aim of this study to consider the imposition and collection of special taxes, except incidentally in so far as the administration of the Exchequer was affected.[10] A deliberate policy has been adopted of ending the period studied at the year 1200, for there do appear to have been some important changes instituted under John.[11] Some of those changes have had to be considered, however, if only in passing, in order to discover what happened under Henry II and Richard I. Changes cannot be isolated and described - and their significance realised - unless it is first known what were the administrative practices of the earlier period.[12]

Consideration of the form that the Exchequer took in Normandy is much too large a subject to be considered here. There were similarities, but there were also substantial and important differences between the Exchequers in England and Normandy, doubtless reflecting, at least in part, fundamental differences in the sources of the Crown revenues. Moreover, in the absence of any Norman Exchequer Rolls surviving from before 1180, and as the administrative practices of the Norman Exchequer were probably revised by Richard of Ilchester in the late 1170s[13] (it being very possible that he introduced English practices there where appropriate, or adapted them to local conditions where they could not be imposed in their entirety), a study of the Norman Exchequer would be of very limited value to the determination of English Exchequer practices.[14] Nor is mention made here to the Exchequer in Ireland. That has to be an institution by

the 'English', but does not thereby necessarily have to copy slavishly the English practices. The study of the Irish Exchequer cannot, in any case, be of the twelfth century, as the earliest Irish Pipe Roll of which we have any knowledge is only from the second decade of the thirteenth century. Only one significant study of the Irish Exchequer has yet been made, and there the authors seem to have worked from the basis that the Irish practices would have been adopted virtually wholesale from those used in England.[15] That is not necessarily so, for Ireland was governed in a different way, and the revenues arose differently.

The Exchequer did not commence from nothing at the commencement of the Reign of Henry II. Instead it consciously (according to Richard fitz Nigel) looked back to the days of Henry I and copied slavishly what had happened then. From the evidence of the sole surviving Pipe Roll of Henry I, that is certainly an untrue statement - though undoubtedly made in good faith by Richard. The studies that have been made of the 'origins' of the Exchequer are many and various. Based on very scanty evidence, historical imaginations have often been given the widest rein, and the resulting theories and explanations, even so-called 'facts', display a bewildering variety, flatly contradictory on almost every point. Protagonists of the two main schools of thought, that the Exchequer as we know it was created as a definite act or evolved over a long period, each tend to criticise and discuss details of the arguments in their own school but to ignore the other school completely, which has led to an unhealthy state of affairs where the non-specialist simply has to make a choice as to which distinguished name he will quote as authority.[16] Yet the origins of the Exchequer are crucial. The course of the Exchequer was hidebound by tradition under Richard fitz Nigel. How those traditions had arisen is vital to our understanding

not only of what was done, but why it was done; why it was done in that way and not some other way.

The Lower Exchequer, the Receipt of the Exchequer, has not previously received a great deal of attention. It dealt with money. In the twelfth century and earlier, money meant coin, and the only effective coins in England at that period were silver pennies. The money paid into the Receipt each year by the sheriffs and other debtors was not bits of paper, nor even gold, but millions of silver pennies, weighing together many tonnes. The physical problems of handling such enormous numbers of coins had to have a strong influence on the way in which the office of the Receipt was organised and staffed. It influenced, too, the records which were kept, for although the sheriffs paid in the bulk of their money on account of the county farm, they also paid in many individually small amounts, in respect of debts which they collected as royal agents. Each item needed a receipt to be given for it, and the issue of each receipt needed to be recorded. The few fragments of Receipt Rolls which survive from the later twelfth century indicate that the receipts from each sheriff were listed together, regardless of the actual date on which they were received within each half-yearly term. The great majority of his deposits were made at one time, but on occasion a sheriff returned to the Receipt with further money, which was recorded on the section of the Receipt Roll previously used for his earlier payments. These 'county' receipts were kept separately from other receipts from other accountants. Indeed, the receipts from each class on 'non-county' revenue were grouped together, separately from the other classes, so that in practice the Receipt kept simultaneously several different Receipt Rolls - some of which might consist of only a single membrane - although at the end of the term they might be sewn together (and a total was made of them all[17]).

So far as the Receipt was concerned, a penny was a penny for almost all purposes. In the Upper Exchequer, however, debts arising from 'blanch farms' were accounted for in a complicated and clumsy way, which also involved assaying a sample of the money that had been paid in for it. The blanch farm accounts, as written on the Pipe Rolls, are a mixture of figures meaning different things, and arithmetically do not reconcile, The sums expressed as blanch are notional and do not represent actual sums of money in coin; sums expressed as numero (or without description) do represent actual amounts in coin, but are silently abated by five per cent (a shilling in the pound) when balancing the account; while the figures given for blanched cash paid into the Treasury have already been abated by a rate determined from an assay, although the rate used (and recorded on the Receipt Rolls) was was itself silently amended from that actually disclosed by the assay itself. While all but the last of these factors have been known to historians for many years, their implications and ramifications have not been fully appreciated. They are difficult to comprehend as abstract notions, although that is no good reason for some historians to ignore them completely and treat all figures in the Pipe Rolls as being equally significant.[18]

Pipe Rolls have been regarded as the accounts of the Upper Exchequer, recording the individual accounts of Crown debtors. Superficially they do give that impression. The format of the blanch farms, with their complicated method of listing some items notionally blanch and others by tale, and with the consequent intricacies in arriving at the balance, appears to be a format unique to the medieval English Exchequer. Contemplation of how the format could have arisen eventually brought realisation that these Pipe Rolls were not conceived as accounts, nor are they accounts in the generally accepted sense of the word. Their actual purpose is simply as a record of the

proceedings in the Exchequer court. That court was a court of audit. It summoned before it those Crown debtors who were within its jurisdiction, and questioned them as to what they owed, what they had paid, what allowances (if any) should be given, and what (if anything) was still outstanding. The answers to those questions were written down on the Pipe Rolls: effectively they are minutes of the proceedings, summarising the facts and without extraneous commentary or explanations. If read as accounts, the Pipe Rolls are full of difficulties. If read as minutes, however, those difficulties disappear, and the pattern becomes clear and consistent.[19]

Neither the Pipe Rolls nor the Receipt Rolls record all the receipts of money by the king. These are records of the Exchequer, and for the period under discussion the Exchequer was separated from the king. The Chamber had custody of the king's ready money supply, and drew money not only from the Exchequer but also from the Treasury while it was still based in Winchester - or from castle and other subsidiary treasuries as was convenient. Some debts were paid direct into the Chamber, and only some of them, which fell within the purview of the Exchequer, were recorded in the Pipe Rolls. Not all of the levies for special taxation were recorded in the Pipe Rolls, although one suspects that the Receipt of the Exchequer may have handled the cash. Loans raised by the king were, it seems, paid into the Chamber, and only occasional oblique references to them are found in Exchequer records. The Exchequer of the twelfth century did not encompass the whole of the national financial transactions.

NOTES

1 Round, 'The Origins of the Exchequer', p.62.
2 See the account of the late thirteenth-century Exchequer in Fleta (ed. Richardson & Sayles, vol.2).
3 See, for example, the various articles (and book) by Mills, and also Meekings 'The Pipe Roll Order of 12 February 1270'.
4 See Jenkinson, 'Financial Records of the Reign of King John'.
5 The only real biography of Richard is by Richardson, 'Richard FitzNeal and the Dialogus de Scaccario'. Richard fitz Nigel was succeeded by a relative, William of Ely, for whom see Richardson, 'William of Ely, The King's Treasurer (1195?-1215)'.
6 The comparatively few references to Madox in the notes to this thesis under-represent his utility and influence.
7 But omitted from the ninth (revised) edition of 1913, which is still reprinted today.
8 An effectual reprint of this was published in 1983 under the names of Carter & Greenway.
9 Most of the books and articles on this aspect are included in the bibliography hereto.
10 The main works on this topic are also in the bibliography.
11 The year 1200 is not in itself important, except in so far as some classes of record first survive from this date. But almost certainly it predates the major changes of the thirteenth century.
12 Not that they were immobilised in the twelfth century: developments continually took place.
13 For an account of Richard of Ilchester see Duggan, 'Richard of Ilchester, Royal Servant and Bishop'.
14 Stapleton's Introductions to the two volumes of Magni Rotuli Scaccarii Normanniae are still the prime work in English. Delisle's 'Les revenus publics en Normandie' have much of value.
15 Davies & Quinn, 'The Irish Pipe Roll of 14 John, 1211-1212'.
16 Chibnall's Anglo-Norman England 1066-1166 is a notable exception to the general rule.
17 At least, the receipts were totalled on the only twelfth-century Receipt Roll of which the end portion survives.
18 The most recent analyses of Pipe Roll figures (by Green for Henry I and by Holt for John) make no adjustments for the blanching of farms or payments.
19 The Pipe Roll is basically a very simple document overladen with a great burden of very numerous entries.

2

THE ORIGINS OF THE EXCHEQUER

PART I

Modern consideration of this subject may be said to have commenced with William Stubbs, although in his seminal Constitutional History he discussed only very briefly the origins of the Exchequer.[1] He concluded that, as the name itself only first occurred in the reign of Henry I, 'it seems certain that the date of complete organisation should be referred to this period',[2] but was of the opinion that 'some machinery for account and guardianship' of taxes and treasure 'must be inferred' for the Anglo-Saxon period.[3] He dismissed the notion that 'the court of Exchequer was bodily imported from Normandy', for blanch-ferm 'seems to prove the existence of a central department of finance before the Conquest from which the peculiarities of the English Exchequer were derived'.[4] Freeman fully concurred: 'the Old-English Kings had their hoard, and the hoard under its Hoarder must always have been a special department of administration...[the Exchequer] is an Old-English institution, one of those institutions which must be found under any settled government, but it was modified and developed under foreign rule, and, like so many other things, it was called by a foreign name'.[5]

Hall, however, while not dissenting as such, very much played down the importance of the early Treasury. He differentiated 'three distinct receptacles':

i. 'the king's chamber with its "hoard", which is the ancestor of the modern privy purse';
ii. 'the state treasury, located at some official centre, such as Westminster and Winchester';
iii. 'several...subsidiary treasuries in several provincial towns'.

The extent of the last two he doubted, for in his view the greater part of the revenues were supplied by payments in kind, 'the beeves and bacon and corn which maintained good cheer at the court', and therefore 'for half a century after the Conquest there could have been little need of a central treasury at all'.[6] Round was characteristically caustic of this view, and showed that money rents 'were the rule under William I; and, indeed, almost as much the rule before the Conquest'. Although 'the Conqueror advanced the commutation of the old "firma unius dei", etc., for a sum of money...even under his predecessor there were only a few localities in which the archaic system lingered on'.[7]

Hughes, Crump and Johnson redefined the problem: 'the question we have to consider is not the origin of a central department of finance, but the origin of the Exchequer as described in the Dialogus'. They took for granted that a government had a financial department, but sought to determine 'from which of the two sources, Normandy or England, did the Exchequer of Henry II derive its characteristics?'. They divided their investigations 'into three branches: (1) the staff and constitution of the Exchequer, (2) the monetary system employed therein, and (3) the arithmetic in use'.[8] They further divided their examination into the two constituent parts of the Exchequer: the Lower Exchequer, concerned with the payment and receipt of money; and the Upper Exchequer which was a court of account.[9] After careful analysis they reported that the staff of the Lower Exchequer and the monetary system led back to a pre-Conquest origin, but the staff of the Upper Exchequer and its arithmetic were 'clearly of foreign origin', and concluded that 'on general grounds it may be affirmed that the most likely period for the formation of the Exchequer in its finished shape is the reign of Henry I'.[10]

In a remarkable essay, Petit-Dutaillis reviewed the evidence and arguments and came to quite different answers. To him, 'the clearness...is not dazzling',[11] there was no justification for 'concluding...that the arithmetic of

the Exchequer is clearly of foreign origin',[12] and the 'great officers sitting in the financial court...existed in England before the Conquest'.[13] In the last point he was following Round, who had identified all of the 'great officers' as existing under Edward the Confessor; though not necessarily earlier as it might simply have denoted Norman influence on Edward's court.[14]

R.L.Poole threw all this aside. For him the only treasury before the Conquest was in the king's bower or chamber: 'all money that came to the crown may be presumed to have been paid into the Chamber',[15] and 'although many items of the revenue were paid in kind, they were computed in money'.[16] He observed that, although Richard fitz Nigel said blanching of money renders was introduced by Bishop Roger of Salisbury, blanching was in use at the time of Domesday Book and 'the existence of such a system indicates a relatively advanced machinery at the Treasury',[17], and placed this Treasury in the king's castle at Winchester;[18] but did not appreciate that Domesday Book records the blanching of payments before the Conquest. He decided that a reform under Henry I meant that 'thenceforward the Treasury was limited to the payment and storage of money; the business of account and the higher work of judicature passed to the Exchequer'.[19] That reform was the institution of the Exchequer: 'the word indicates a revolution in the method of auditing the accounts; it means the introduction of a precise system of calculation worked out by counters on a chequered table and recorded on rolls...and that introduction must have been a definite act which operated at a definite date'.[20] Poole averred that 'the system of the Exchequer is a system of reckoning based upon the abacus',[21] and that 'it was the introduction of this instrument in the form of the Exchequer which made an epoch in the history of the English Treasury'.[22]

An immediate caveat was entered by Liebermann: the essence of the Exchequer 'consists rather in the permanent board

of royal officers...with the duty of examining that all the sources of royal finance should really flow into the treasury , and of judicially determining what was due to the king'; a 'pre-exchequer treasury court' which he put to before the date of the Domesday enquiry.[23] Haskins independently assessed that the introduction of the chequered table was more likely to be in the eleventh century.[24] Tout's re-examination approved 'the gradual process by which the exchequer grew out of and absorbed the treasury'.[25]

Stenton disposed of any notion that the later Anglo-Saxon kings did not have a significant money revenue. In the early eleventh century there was 'a new and formidable system of national taxation': even the reduced standing fleet 'must have taken between £3,000 and £4,000 year by year in wages...apart from the money required each year for the royal housecarls'.[26] He confirmed that 'by 1066 the renders in kind which had once supported the king had generally been converted into money rents',[27] and opined that 'in the twelfth century the exchequer, in which the Old English treasury had been incorporated, was in essentials the king's household acting as a financial bureau'.[28] A.L.Poole admitted that 'the Norman kings inherited from their Anglo-Saxon predecessors an organised financial system',[29] but said that 'the methods of accounting and audit were still very primitive'. 'In the year 1110...a writ to the Barons of the exchequer...[was] witnessed by Roger, bishop of Salisbury. Both the word scaccarium and the name of the witness are significant. The one indicates a great advance in financial organisation, the other the author of this development'.[30]

In their comprehensive review of the Treasury, Chamber, and Exchequer, Richardson and Sayles did not specifically apply themselves to the origins of those bodies, but various remarks show that they assumed the essentials of the later Exchequer - the court function, the chequer table, records - were, or could have been, in use before 1100. They contended, however, that the

Treasury was distinct from the Exchequer under Henry I,[31] and that the two only became identified with each other as the reign of Henry II progressed.[32] Chrimes took a similar view, that 'in part of the later Norman period, the Treasury had become far more than the storehouse...and for a time it acted as a financial bureau',[33] but 'from a date early in Henry I's reign...the centre of financial control and account was shifting to a third organization which rapidly outgrew the Treasury, was located differently from it, acquired a different name, and which speedily absorbed the Treasury itself into its own control. The process whereby the Exchequer, as this new organization came to be called, evolved out of the Treasury in the early twelfth or late eleventh century, remains very obscure'.[34]

In 1972 Kealey's effusive biography of Roger of Salisbury went straight back to the conclusions of R.L.Poole, elaborating them still further, and largely ignoring all subsequent discussion. Not only did he restate that the word exchequer (scaccarium) 'indicated a revolution in the method of auditing the account: it means the introduction of a precise system of calculation worked out by counters on a chequered table and recorded on rolls', but also that 'the word signified that a novel agency would henceforth administer, judge, receipt, and account the king's revenue'.[35] Hollister took yet another track. He pursued the office of Treasurer, and decided that it was 'altogether transformed'[36] 'by Henry I and Roger of Salisbury in the mid-1120s'.[37] 'At just this time the exchequer process was coming into being...its staff was the treasury staff; its records were treasury records; and its receipts went directly into the treasury', so 'it was decided to create a new official to supervise the entire trans-Channel system'.[38] Even so, he was convinced in or after 1110 there occurred 'the accounting reforms that produced what we know as the English exchequer - abacus accounting procedure, court of audit, and pipe rolls'.[39]

Faced with such conflicting interpretations, how can the non-specialist choose between them? He cannot do so on any logical basis, and several contributions to the debate have picked and chosen isolated factors which, when put together, do not form a coherent whole. The remainder of this chapter therefore re-examines the processes by which the Treasury and/or Exchequer came into being. Critical to the arguments put forward in the past is the question whether the introduction of a form of abacus would make any practical difference to the accounting procedures, and, if it did, when did the introduction take place? The personnel of the Exchequer court, and particularly the post of Treasurer, need to be reviewed. Never to be lost sight of is the fact that the Exchequer described by Richard fitz Nigel was that at one moment in time. All institutions develop and change to meet the changing demands of circumstances, and in response to the different personalities of the people who direct, and serve, them. The Exchequer of the late thirteenth century was very different from that of the late twelfth century.[40] The Exchequer described in the Dialogus was certainly different in some respects from that at the beginning of Henry II's reign. We must expect that preceding forms, in the late eleventh century - and in the later tenth century - would display some differences as well. What has to be decided is just what were the essential elements so distinctive that in their absence the institution would be of a different nature.

PART II

The fundamental purpose of the Exchequer was to collect the revenues and other monies due to the king. All of its main activities were directed to that end. Although in the nature of things it accrued to itself some other functions, they were always peripheral to its primary function of collecting the king's dues. In truth that is the real essence of the Exchequer. What is sought here additionally is how and why it took the particular form that it did: the Lower Exchequer received the actual cash from the king's debtors and kept it safe; the Upper Exchequer determined whether the amounts received were the correct ones.

To almost all of the historians who have researched, or commented upon, the origins of the Exchequer, however, the vital factor was the abacus, and the supposed accompanying advance in arithmetic which revolutionized the accounting processes. Some took it further, and believed that the court and the Pipe Rolls were necessarily associated with the abacus, and could not exist without it, so much so that any mention of a 'scaccarium' inevitably implied that a court of audit and written rolls were necessarily also present.[41]

The evidence for the abacus and its uses is usually taken from the manuals of medieval academics - who themselves found difficulty with using the abacus.[42] Need we, however, take too much notice of those early writers? Humanists are rarely highly numerate, in any age, and would often have as much difficulty in the Middle Ages as in the twentieth century both with practical use of an abacus and in describing how it should be used. Moreover, those manuals were concerned with the arithmetical

problems which cannot easily be accomplished by mental processes alone: multiplication of, and division by, large numbers. The Exchequer had no need for complicated calculations. Indeed the only common requirement for calculations was when blanching various elements in the county farm accounts. The majority of these were at a fixed rate which the particular layout of the Exchequer's cloth was designed to facilitate in a simple fashion. Blanching of the cash paid into the Exchequer was at variable rates, but rate which were determined and expressed as a number of pence in the pound, for which the answers are easily found by very simple processes on an abacus or counting board. Much of the difficulty which modern historians have experienced is due to their assumption that the word scaccarium means an 'abacus',[43] with all the connotations of complexity which that latter word brings to their minds. 'Counting board' (or counting cloth) is a much simpler expression, and descriptive of its function: an aid to counting. Not to accounting, which in its modern sense has a specialised meaning, but counting in the sense of the addition and subtraction of numbers and sums of money, with the possibility of simple multiplication and division. No manual is needed for these operations; a few minutes instruction is all that is required. Practice makes the hand very adept at moving counters; equally, practice finds the easiest ways of solving recurring problems. What must not be lost sight of here is that use of a counting board leads to different thought processes from those of us who, in modern times, were taught to do our arithmetic with pen and paper. It was a salutary experience for me to discover that blanching was so much easier and quicker by the counting board method than by the methods I had been taught at school - and had fewer opportunities for careless error.

Sums of money, as well as numbers, were written in Roman numerals during the Middle Ages. Not quite in the

classic Roman numerical system, but with slight simplifications that accorded more with speech. Most modern scholars are not at ease with this relatively unfamiliar notation, which seems cumbersome. With practice, however, they provide no problem for the numerate: they take somewhat longer to write than Arabic figures, but unless very large can be read at a glance. It has often been remarked that Roman numerals do not lend themselves to ready manipulation. The difficulties have often been over stressed, for the medieval simplification makes thing somewhat easier. For example:

Debt	cclxvii li. xiii s. iiii d.	£267.13s.4d.
Cash paid	cxx vi li. vi s. viii d.	£126. 6s.8d.
Still owing	cxl i li. vi s. viii d.	£141. 6s.8d.

The eye merely has to accustom itself to looking at groups instead of individual digits: to look for how many units of pounds there are, how many tens of pounds, how many hundreds of pounds. One does not read 'vee eye eye' less 'vee eye' pounds, but septem less sex, which is then no different in principle from 'seven' less 'six'. Similarly 'ell ex' is read as sexaginta and 'ex ex' as viginti, so the answer is quadraginta for which the hand automatically writes 'ex ell'. Most modern teachers instil in their pupils a completely wrong attitude to Roman numerals, which usually inhibits proper comprehension both in childhood and in later life.

It is not the Roman numerals, but the layout of medieval accounts which provides the real major difficulty in deducting cash paid from a debt to find the balance still owing. The medieval scribe normally adopted a continuous narrative mode, which does not lend itself to easy comprehension or checking, whether the figures be in Roman or arabic. For example, using the same figures as in the example above, a typical simple entry might read, in Arabic notation:

'Id r.c. de £267.13s.4d. de misericordia. In thes.
£126.6s.8d. Et debet £141.6s.8d.'

Only a small percentage of the present population of this country would be able to fill in, or check, the balance owing, when expressed in such a linear form, without re-writing the sums of money one above the other. Very few would be able to do so if there was more than one sum to be deducted in order to arrive at the answer. It is a little more difficult to do so with Roman numerals than with arabic, even when one is practised in their use. Where individual items are tabulated in a medieval record, the money sums frequently run straight on from the narrative, so that the figures themselves are not directly tabulated, and it is not easy for most people to add or subtract them in that form in arabic notation, let alone in Roman. For example:

J.Brand £20.3s.4d.
J.Gillingham £15.2d.
J.Holt 2s.3d.
A.Williams £35.10s.

Tabulation of figures on one side of a page, with the narrative on the other, is rare in the medieval period. Moreover, it is only when each column of figures is ranged one above the other in such tabulations that mental addition and subtraction is rendered capable of being performed easily, quickly, and accurately. How, then, did medieval man manage to perform his arithmetic? We must not underestimate medieval mental capacity, but nor should we attribute to that period mental powers which are effectively beyond those of most modern men and women. The answer has to be their use of the humble counting board, which makes it all possible. The Greeks and Romans used counting boards, but there is scarcely a mention of them in their literature.[44] In the later middle ages, and up to the seventeenth century and later, their use was widespread throughout Europe, with again barely a mention

in literary works.[45] Wide use from the thirteenth century is proved by the then new practice of using specially made 'counters', small coin-like objects:[46] but special counters are not a necessary factor. The Exchequer itself earlier used actual coins, but not the current coins of England.[47] Few could, or would, afford to use counters made of precious metals. Some of the Greek and Roman commentators referred to pebbles, and anything small would do so long as they were reasonably flat on one side.[48] Comparative silence in the literary sources does not mean that the counting board was not in widespread use in the early Middle Ages; only that the monkish authors had no occasion to mention them, even if they were aware of them. The merchant classes could not have carried out their business without counting boards, which need only a flat surface and a piece of chalk to mark them out.

Murray lost the point of his argument when he discussed the connection between merchants and arithmetic.[49] 'Merchants were good reckoners',[50] but that is not at all incompatible with 'no known medieval specialist mathematician can be shown to have been a merchant'.[51] In the first place, medieval traders were most unlikely to have had the type of education which would enable them to write a book. Secondly, and more important, the higher realms of mathematics do not come into trading circumstances. Of course a medieval trader had to be able to add and subtract - 'a burgher's son had to be able to count and measure to become of age in Henry II's England'[52] - for he could not carry on business without those skills. He had to be able to multiply, for if, say, he bought 123 bushels of wheat for 3s.4d. a bushel, he had to be able to find the total, but that is an easy operation on a counting board for someone who is used to dealing with money: one does not do it by long multiplication. To an unnumerate scholar using the methods of the abacus it would be a long labour to arrive at the correct answer of £20.10s.[53] A modern and more

forceful parallel could be drawn with professional accountants who have by necessity to be highly numerate yet rarely, if ever, are involved with - or would even understand - more than the simplest arithmetic and algebraic forms of mathematics. Numeracy does not in itself entail knowledge of the higher mathematics; but understanding of mathematics is effectively impossible for those who are not numerate. Numeracy is not even incompatible with illiteracy.

Medieval government officials could not have kept accounts without a device such as the counting board. Two questions immediately arise. Did English government keep written accounts before the twelfth century? When did the abacus get re-introduced into English society? The second of the questions, although actually entirely irrelevant, has most exercised historians. To many the abacus was a wondrous instrument which transformed arithmetic. R.L.Poole appears to have claimed that its introduction into England, which he put to the early twelfth century, brought with it the decimal system of notation itself![54] Earlier, according to him

> the traditions of the country ran not on a decimal but on duodecimal lines. To adopt in the place of this duodecimal system one based upon tens and hundreds was in fact revolutionary. It was not a change that could have come in by degrees; it must have been definitely devised by some one.[55]

This utter nonsense surely needed no rebuttal. Yet on it is based the insistence that the introduction of a chequered cloth was a 'wonderful device'[56] which revolutionized the method of auditing accounts, enabled records to be kept, and brought into being a novel agency to administer, judge, receipt and account the king's revenue.[57] All this despite the fact that the Exchequer cloth, carefully described by Richard fitz Nigel,[58] was different from the mathematical abacus, and catered for the peculiarities of the partly duodecimal sub-division of the pound of money (which was normal throughout almost the

whole of Europe), and had a column for scores of pounds instead of tens. The form of counting board (or cloth) which was described by Richard is ill-suited to the 'higher' mathematics of long multiplication and long division. It accords not at all with the manuals written in the tenth, eleventh, and twelfth centuries for computation on the abacus. The fact that one of those manuals, that by Turkill,[59] gives a number of examples which use terms familiar to Exchequer personnel is largely irrelevant: the problems set and solved are rarely ones which would arise in the Exchequer, and counting board practice would often be far quicker and less laborious.

For example, in the case quoted by R.L.Poole, of 23 knights each owing six marks,[60] the counting board operator would simply put counters for 23 'above the line', double it, giving 46, double that to 92, and add the two sets of counters 'below the line' to make a total of 138. If the operator was so innumerate that he could not multiply by two - and if he could not it is unlikely that he would be able to manipulate counters for simple addition - he could put down 23 two times, add the two together to make 46, repeat the 46, and then add the four sets of counters together. Alternatively, to multiply by 23, one puts down the sum of money above the line, below multiply by eight (if the multiplication tables are known, otherwise double it, redouble, and double yet again to make 8 times), double to make 16 times, add the two sets of counters below the line to make 24 times, and then subtract the figure above the line to leave the correct answer. The manuals are mostly concerned with the solving of more complicated problems. As even Poole noted, they rarely 'condescended to treat of subtraction and addition',[61] and again, 'addition and subtraction were too elementary to find a place in most of the treatises...the student was assumed to have mastered these processes already'.[62] In other words, although not appreciated by Poole and his followers, a form of the

abacus - the counting board - and its use for counting were already known to the students to whom the manuals were addressed: the 'novel' feature was the more complicated arithmetical processes for which it could also be used - if the columns were re-headed!

A spate of manuals on the use of the abacus appeared in the early twelfth century, particularly from Laon, and it is known that some people connected with the Exchequer in the early twelfth century also had connection with Laon. For Poole, as it had been for Stubbs, it was 'obvious', considering that the word scaccarium first appeared in the English records in the early twelfth century, that these three factors were inter-connected.[63] Haskins showed that the abacus was known to Robert Losinga, who was a royal chaplain before his preferment as bishop of Hereford in 1079, and implied that, perhaps by Robert's influence, the abacus was used in the balancing of royal accounts before the twelfth century.[64] Poole took note of that, but discounted it. Kealey briefly discussed the point, but dazzled by his preoccupation with Bishop Roger decided that it must have been introduced by the latter.[65] Recently, however, Evans has shown that knowledge of the abacus in England almost certainly has to be taken back at least to the late tenth century.[66] She discussed the description by Richard fitz Nigel in his Dialogus, and commented: 'it begins to be clear that the Exchequer board has only the most tenuous claim to be called an abacus'.[67]

There was, in any case, no 'new system of arithmetic' associated with the abacus. And accounts of money were, as always, kept in a decimal system of pounds, with vigesimal shillings and duodenary pence; and there was a parallel system of marks in whole numbers, although the size of the mark changed in the eleventh century from 128 pence to 160 pence.[68] Operations on the checked cloth

were arithmetic, but the results had to be written down or they were lost as soon as the counters were removed.[69] But equally the results of mental calculations have to be written down, or they are lost.[70] So what was the scaccarium? Only a patterned cloth which covered the table around which sat the king's debtors and those of his servants whom he had deputed to receive their accounts. That tablecloth with its particular pattern distinguished the proceedings from any other meetings of the royal court or courts, and it was simply a colloquialism to call the meetings round that table as 'at the Exchequer'. As Freeman wrote: 'it afterwards came to bear a name which must at first have been given to it in playful mood, that of scaccarium or Exchequer. No really serious origin can be assigned to a name drawn from the accident that the table at which the business of the treasury was done was covered by a party-coloured cloth which suggested the notion of a chess-board'.[71] There is no greater intrinsic significance to the term than there was in the later 'Court of Star Chamber', where the principal feature of the room decorations gave its name to the specialised court which customarily sat there. According to Richard fitz Nigel, which must have been hearsay to him, an earlier nickname had been 'the tallies',[72] for a feature of the proceedings was the production of tallies, the finding of their counterfoils, and matching the two. But tallies were in addition to, not substituted by, the checkered cloth. Unique to the one court room - but not unique in government offices - was the large checked cloth on a large central table. Richard fitz Nigel was quite clear in his mind: his actual definition of 'the Exchequer' was the table covered by the special cloth, and he further stated that the name was transferred to the court in session around it.[73] The court was there when it was still nicknamed 'the Tallies', not introduced with the revised nickname of 'the chess board'.

There is no means of telling when the checked cloth was first introduced into this specialised sitting of the court. Naturally it must pre-date the first surviving reference to 'barons of the Exchequer', but it could have been a very long time before royal clerks used that colloquial term in an official document. The earliest occurrence now known was in 1110, earlier than was known to R.L.Poole - but he based his date of the introduction of the Exchequer in the 1120s when he could associate officials with Laon and possible knowledge of the abacus:[74] a point glossed over by his more recent followers. Moreover, it must not be lost sight of that documents using the term 'Exchequer' in the reign of Henry I are very rare, and for the eleventh century there are effectively none surviving in which its use would have been appropriate. It is highly likely that the receivers of the king's revenues had a counting board available to them from a very early date: it is difficult to envisage any stage when they could have operated without one. It is equally likely that the sheriffs and their kind had counting boards as well: they were essential to any and every 'man of business'. At what date 'private' counting boards were replaced at the formal meetings between the two parties by a 'public' board on a table is not only conjectural, but is of no real significance.

In any event, introduction and use of a counting board does not in itself imply any revolution or reform in the proceedings of the specialised group of people which was concerned with collection and audit of the revenues. Patently it would be absurd to state that the widespread introduction of mechanical adding machines into offices in the twentieth century (not noticed in literary works) revolutionized modern accounting practices. They were, and their electric and electronic successors are, simply aids to reduce the drudgery, and increase the accuracy, of routinely adding and subtracting numbers. It is equally

as absurd to presume that the primitive forerunner of the adding machine - the counting board - had any other function than to ease the routine arithmetic required in the settlement of accounts rendered to medieval kings or their representatives. Round thought it strange that 'while the reformers were about it, they did not substitute parchment , and work out the accounts on it'.[75] He simply did not realise that use of pen and parchment requires the exercise of mental arithmetic to add and subtract, whereas the movement of the counters on a counting board (or the pressing of keys on an adding machine) requires no such mental effort. Parchment and pens were present in the medieval Exchequer and Treasury, in the same way that paper and pens are present in modern offices, but that is no reason for not having additional aids to assist in achieving accurate arithmetic. In one way, the counting board is superior to the adding machine, for spectators can watch the movement of the counters and so check each step in the calculations. Such a facility is more apparent in theory than in practice, unless the placement, movement, and removal of the counters is carried out at a very low speed indeed. Richard fitz Nigel did say that the Calculator's system was 'according to the usual course of the Exchequer, not by the rules of arithmetic',[76] but that probably means no more than that the layout of the counting cloth was somewhat different from the way in which numbers were written on parchment (and laid out slightly differently from the abacus proper). There were no columns for tens of pounds (nor for fifties of pounds or tens of shillings[77]), but instead for scores of pounds. There is no need to read any principle of great significance into this computational use of scores of pounds: blanching at the standard rate of one shilling in the pound was facilitated by that special arrangement.

As mentioned above,[78] according to Richard fitz Nigel the Exchequer was earlier known as 'the Tallies', equally

obviously just a nickname derived from the prominent feature of the proceedings when tallies were produced by the sheriffs for every item of cash they had paid into the Treasury, and the corresponding counter-tallies were found and produced by the Chamberlains so that the two sets could be compared for identity. But this production and matching of tallies was just as much a great and prominent feature of the proceedings of the Exchequer in the time of Richard fitz Nigel. It was a necessary part of the proceedings, quite independent of whether there was a checkered cloth on a central table. All that was involved was checking that the receipts for cash paid produced by the sheriffs were identical to the receipt stubs retained by the Chamberlains who had received the money, and that no nefarious alterations had been made. But to the historians who have believed that the chequered cloth introduced a whole new concept in arithmetic and accounting, and brought in the first use of written records, there had to be an earlier and simpler system of accounting. They therefore had to invent out of their own imaginations an earlier system which did not use parchment, and put forward the quite ridiculous theory of accounting by a system of tallies: 'the method which preceded that of counting on a chequered board was that of reckoning the cuts and notches on split sticks';[79] 'instead of the sheriffs' accounts being balanced by the cumbrous system of tallies, the introduction of the Exchequer table...enabled them to be depicted to the eye'.[80]

Tallies are, however, nothing more than receipts acknowledging the sums of money paid in. The receiver of the money kept a copy, the counterfoil. The name of the payer and the amount he had paid were written on both sections. Parchment was expensive, wood was cheap. Someone, at some unknown time in antiquity, had the brilliant idea of inscribing each receipt and its copy on the top and the bottom of a stick of wood, and then splitting the stick so that each party had a part which

could be married up with the other. Additionally, as a further safeguard, the sums of money were also indicated by a series of notches and cuts made on the sides of the stick before splitting, so that these marks had also to marry up exactly. It is, in fact, the finest form of duplicate receipt ever invented before the invention of carbon paper, and has some advantages over carbon copies. Tallies by themselves could never have formed an accounting system. Receipts and receipt stubs, which is all they are in essence, are simply a mass of 'original documents' which can be subsidiary to an accounting system, but which in their raw state are simply materials from which a record of money received can be compiled or checked. Receipts of cash are only one element in the collection of revenues; an important element, of course, but only one. There are other factors which enter into an account between a debtor and a creditor, for which there had to be other records, written records. This was realised by Richardson and Sayles, although they did not follow it through to a wholly logical conclusion,[81] but they did pinpoint a major flaw in earlier presumptions which took it for granted that 'laymen would be ex officio incapable of writing'.[82] On the contrary, 'the presumption cannot be that sheriffs were illiterate or that the procedure was devised for illiterates'.[83] The essential part of a tally was the writing upon it; the markings were subsidiary. Even Richardson and Sayles fell into the trap, however, of believing that the accounting system of the Exchequer under Richard fitz Nigel was sophisticated: in fact it was very simple. A simple system which creaked and groaned under the weight of a multitude of individual entries. An accounting system which may well have been adequate in its early origins, but was already overloaded with detail in the 1130s.

PART III

The accounting system itself is described and analysed in later chapters. Here we are concerned with its origins, and like any other system it would have developed to meet the needs of particular circumstances. The revenues of the kings of England, before 1066 as well as after, arose from a variety of sources:

1. revenues from royal lands and estates;
2. revenues from lands and estates (lay and clerical) taken into temporary royal custody;
3. proceeds of taxation; and
4. gifts to the king, whether voluntary or forced, with which may be grouped the 'proceeds of justice'.

The factor common to all of them is the collection by or for the king of money;[84] and when collected, money has to be stored safely and securely before it is spent. In the present days of token money and money substitutes - metal, paper, and plastic - and the abstractions of the banking system whereby sums are held and transferred by simple instruction, it has generally been lost sight of that in the eleventh and twelfth centuries money meant silver coin: a physical reality with an intrinsic value. In England the only coin in effective use was the silver penny, individually weighing less than one and a half grammes. In quantity, however, the problems of handling and storing money were significant. A thousand pounds weighed more than one-third of a tonne. The sixty thousand pounds reputed to have been in the Treasury at the death of William I would have weighed in excess of twenty tonnes.[85] The 200,000 marks which King John had at call in 1213 would have weighed about forty-five tonnes, and there were some transfers between castle treasuries at that time in lots of 50,000 marks, each weighing eleven tonnes or so.[86] Two centuries and more earlier, the

Danegelds paid in the reign of Ethelred the Unready show the very large, and very weighty, quantities of coin that could be, and were, collected together.[87]

This factor is of vital importance when taken in conjunction with the well-known fact that the kings of England in the twelfth and earlier centuries were peripatetic. They carted with them the household furniture and goods which were required on the journey. There were problems enough in this without adding tonnes of silver to the burden, when those additional tonnes were not required for current use. Inevitably that would lead to a practice of leaving the treasure at a strong place; a base, well guarded no doubt, under the care of trusted servants. With it could be, and certainly was in post-Conquest times and probably earlier, stored other goods and valuables not required on the journeys. They, or part of them, could be sent for when and if required, such as celebrations of the great feasts of Christmas, Easter, and Pentecost, and on other meetings of the Great Council, and returned to storage when the journeying recommenced.

The king's 'Chamber' moved with him. Wherever the Chamber was, it and its valuable contents were under the care of officials we know as chamberlains. If one of the Household chamberlains should happen to be charged particularly with the custody of the treasure within the chamber, as differentiated from other duties, he might on occasion be termed, if only colloquially, as the 'treasurer': the man in charge of the treasure. Practice, and custody, doubtless varied from time to time, and from chamberlain to chamberlain: it is rare in any age for a man's duties to remain unaltered throughout his career, and different holders of the same office will accrue to themselves different precise duties. There is also a possibility, even a likelihood, that a clerk would also be associated with the Household chamberlains charged with

care of the treasure, in order to keep records of items issued and received, especially of money, and he too might on occasion be termed the 'treasurer'; the man responsible for dealing with the treasure. 'Treasurer', in this sense, is not an official position in itself, but merely descriptive of a particular man's function. The contents of the itinerant Chamber included, amongst other things, that part of the king's money as was convenient to carry with a travelling Household. The bulk of the king's money was left, with other parts of the treasure, furnishings, and other bulky or heavy items, in a central deposit. As such it was supervised by chamberlains detached from immediate service with the king, but no less part of the Chamber staff than other chamberlains who might be detached on a temporary basis, for example to escort convoys of the king's possessions. A very significant part of the central store of valuables would be the particularly valuable, and very heavy, money which was surplus to immediate spending requirements. The store, as such, naturally came to be called the Treasury; the place where the treasure was kept. The chamberlains, in whose care it was, became known as the Treasury Chamberlains, and one or more of them could be colloquially called 'the Treasurer'. One or more of the clerks serving the Treasury Chamberlains in order to keep records of the Treasury could also colloquially be called 'the Treasurer'. These are in parallel with the 'treasurers' of the travelling Chamber, but because of their detached duty, the instructions to them had to be written instead of verbal. So it is that the rare records which do survive from the late eleventh and early twelfth centuries referring to someone as 'Treasurer' relate to the Winchester based men.

The antiquity of the Treasury at Winchester has been traced back to Canute, as after his death his treasure was there: but the force of this is lessened when it is

realised that, although Canute died at Shaftesbury, his body was taken to Winchester for burial, and it must be presumed that the whole Household was removed there as well, with the queen.[88] Edward the Confessor apparently had a chest of treasure in his Chamber, to which his chamberlain Hugelin had access;[89] but it is to be expected that the king would have some money with him, and that is irrelevant to the question of whether there was a central Treasury under that monarch.[90] Edward apparently did have a Treasurer, who held lands in the Winchester area, and after the Conquest there are several references to royal chamberlains who had estates in or near Winchester, at least one of whom was known as 'the Treasurer', and others had definite connections with the Treasury.[91]

The notion that the Treasury left the control of the Chamber is not tenable.[92] When the king was at Winchester, he and his main treasury were in one place. When the king went on his travels part of the treasure went with him, and, for purely practical reasons, part of his treasure stayed behind. The treasure was the king's treasure, in the custody of royal chamberlains, whether it was in his baggage train or in his baggage store. If the king had need of more cash than he had with him, he could draw more from his central store. If he had cash given to him whilst he was on his travels, in excess of his immediate spending requirements, that excess could be sent to the central store. He could order payments to be made out of his current purse, or from his store, as was convenient.[93] Control of the cash remained with the king, and his chamberlains, wherever situate, carried out his instructions.[94]

Custody of cash is one thing. Collection of revenues is quite another. The only necessary connection between them is that revenues, after collection, have to be put into custody unless they are immediately consumed. For

long it was thought that medieval kings were peripatetic because they needed to visit their scattered estates to consume the produce on the spot. T.D.Hardy, for instance, in 1829 commenting on the fact that King John moved very frequently, remarked that it was so 'he might consume the provisions due to him in lieu of rent from those places'.[95] Publication of the surviving Pipe Rolls of the twelfth century disposed of the notion (to most people) that the twelfth-century kings travelled to eat, but still the thought lingers in many that the eleventh century did not have a money economy, and that the year 1100, or soon after, marked a watershed in royal financing; largely due to the influence of R.L.Poole's book which is still considered by many as an authoritative source. Poole even argued that the Domesday Book rentals, almost all expressed in money terms, were simply notional amounts that were actually satisfied by payments in kind.[96] That utterly ignores the blanching required and specified for so many royal rentals; blanching was required of coin, and no other form of payment, not even of plate silver.

PART IV

Taxes, even more than rentals, had to be collected in cash. The gelds were imposed primarily to raise actual cash for payments and for tribute. It is important to bear in mind that rent collectors and tax collectors could be, and often were, different people; and that tax assessors could be - and to this day are - quite separate from tax collectors. There is no necessary identity of personnel between the people who decide how much should be collected and the people who actually collect it. There are no records surviving from the Anglo-Saxon period which throw any clear light on the processes and procedures for collecting rentals and taxes. Domesday Book implies that the majority, if not all, of the rentals were collected by the sheriffs on a county basis for transmission to the king, or his officials, both in 1066 and 1086. The geld accounts bound in with Exon Domesday, incomplete though they are, are thus of the greatest significance.[97]

The origin of these geld accounts is obscure, and has been further obscured by some modern discussions of them. Stenton was the first to identify them as accounts,[98] instead of inquests, but Galbraith, while accepting they were accounts - and adding that 'they were drawn up in the treasury at Winchester' - still presumed that 'there is none the less an inquest behind them somewhere'.[99] Darlington evaded the question of their origin,[100] as did Williams,[101] but Galbraith returned to the subject concentrating on his supposition of the inquest: 'the sole purpose was to catch land-holders who had long been "concealing" hides'; 'the geld inquisition in its true perspective...a rapid preliminary to the [Domesday] Survey to catch defaulters'.[102] The real purpose, quite evidently, was much more prosaic: to collect the geld levied at the high rate of six shillings per hide.[103] The

detail and arrangement vary a little for each of the five counties recorded in Exon Domesday, but is basically the same in giving for each nominal 'hundred' (or occasionally by tenant's holding):

1. the total number of hides;
2. the total number of hides from which geld had been collected, and the total cash so collected;
3. the total number of hides in the demesnes of the king and the tenants-in-chief;
4. the individual totals of demesne of the king and of each named tenant;
5. the number of hides exempted from geld, specified by named tenant (not necessarily tenants-in-chief);
6. the number of hides from which geld had not been collected, specified by named tenant; and
7. in Somerset, the total sum in cash still outstanding.

The four collectors of the geld in each hundred[104] obviously had much more information; at the very least they would have had details of the sums which had been paid by individuals, and the hides on which they had done so. For accounting on a county basis this information was unnecessary, and could be summarised into total hides and total cash. Whoever was checking the accounts - at county level, or at the Winchester Treasury - or at an audit of the Treasury - would not have needed individual details of those who had paid and settled their liability, as assessment was by the hundred, not (normally) by the individual. It was essential to have details of those who claimed remission, either for demesne or because the hides were exempt from payment, so that this could be checked upon at any stage in the audit procedures. The names of the land-holders who had not paid would only be essential in certain circumstances. Obviously the collectors would have that information, but they would only <u>have</u> to report it to their immediate superiors if they were not personally liable for the total geld due from each

hundred: unless they could claim 'time to pay' in respect of those who had not yet paid them. Similarly, on a county basis, those responsible for presenting the accounts to the national representatives would not need to report the names of non-payers unless they were not personally liable for the total geld due from the county, subject to the same proviso that they were not claiming further time in respect of amounts not yet actually collected by them. Twelfth-century practice for Danegeld was to note (in the Pipe Rolls) arrears in one sum only as due from the sheriff, but there, it seems, the sheriff was liable to the Exchequer for the whole of his county's geld assessment, save only for those hides where the tenant could claim exemption.[105] For other twelfth-century taxation, however, such as scutage, although it was accounted for by the sheriff, any non-payments appear to have been the liability not of himself but of the particular men in default. In the absence of any other accounts for the eleventh century, we cannot tell what was normal Treasury practice then. And in any event, there is at least a presumption that the gelds of 1084/86 did not pass through the sheriffs. For Somerset there is a note of 'the men who brought it to Winchester' being allowed not only their maintenance expenses but also their expenses for waggoners, a scribe, forels, and wax.[106] For Devon, the men who transported the geld cash to Winchester were named as William Hostiarius and Ralf de Pomeroy.[107] Barlow suggested that they 'had duties at Exeter castle',[108] apparently to imply that they were simply acting on behalf of the sheriff, but there seems no foundation for it, and there does not seem to be any reason to believe that the geld taxation was not collected - and accounted for - separately from the sheriffs' duties until some undetermined time between 1086 and the late 1120s: the origins of taxation are different from those of rentals and the proceeds of justice. While geld, scutage, and tallage were collected by the sheriffs and accounted for by them

at the Exchequer in the later twelfth century, the special taxes at that time were not: special arrangements were made in each case for their assessment and collection.[109]

A notable feature of these Exon Domesday geld accounts is that the amounts uncollected are expressed only in terms of hides (and their fractions); not in money terms. They are not even totalled by hundred, and it is thus sometimes quite difficult (or even impossible) to determine whether an individual item is noting exempt land or an outstanding debt. That difficulty apart, the practice of specifying the outstanding items in land instead of money is a strong indication that these records are close to the hundredal collectors - a summary of their work - rather than a record of a central audit. An audit by or for the Treasury would almost certainly have converted the information into financial terms, and recorded the sums still due in money. It is true that the Somerset record does, in fact, also note the total money sum outstanding in most, though not all, of its hundreds, but the individual debts are still only in terms of land, and the structure of the accounts is otherwise identical, in principle, to that of the other four counties. For two of the counties there is a note of the cash paid to Winchester, and the wording suggests that those items were written by Treasury officials at Winchester. More noteworthy is that the cash so recorded as paid into the Winchester Treasury does not tally with summations of of the cash collected in the individual hundreds,[110] indicating that the 'Winchester entries' are not integral to the rest of the accounts, but perhaps just the addition of notifications from Winchester to a local record, recopied together for whatever purpose they served in the proceedings of which Exon Domesday is a partial record.

There are also occasional references under individual hundreds to the geld collectors being put in mercy to the

king for irregularities. Dorset does not specify who had found the irregularities,[111] but in Somerset one of the two such references[112] specifies that pledges were given to the 'king's barons'.[113] For Wiltshire it is stated for Chippenham hundred that arrears were recovered by 'Bishop William and his associates',[114] and for Heytesbury, Melksham, and Dunworth hundreds that monies were recovered by 'Walter and his colleagues',[115] while in Chedglow hundred both groups were named:[116] apart from these, the geld collectors were put in mercy to the king in Kinwardstone and Blackgrove hundreds.[117] There is a difficulty in these Wiltshire entries, however, for there are no less than three versions of the geld accounts bound into Exon Domesday, and the references to Bishop William and to Walter appear only in the two later of them.[118] Version A, the latest of the three, was written on a quire of quite different appearance from the whole of the rest of the volume,[119] and version B has been much amended. It is not at all impossible that these notes were written after enquiries in connection with the Domesday inquest itself had been made by the latter's commissioners, who incidentally recovered some geld monies as well as 'discovering' some lands not gelded. The earliest Wiltshire version, C, is similar to the accounts of the other four counties, and it is only version C which should be classed as a copy of the original version, and thus taken into consideration of the date and purpose of this record in all five counties. The hands of the three Wiltshire versions are not found elsewhere in Exon Domesday, although work by the scribes of the other four geld accounts is found in other sections of that compilation:[120] that is, of course, only an indication that they are copies, not originals. It is the later additions, however, which led commentators to assume that these accounts were inquests,[121] and Galbraith to believe that they 'suggest a special effort to check the collection of a traditional and customary render in the light of a great body of evidence derived from an inquest'.[122] An inquest

into the gelding ability of the lands would, however, have listed all the lands in each hundred by the land-holder, not just the individual details of lands in demesne, exempted, and not paid. The absurdity is clear from hundreds which were entirely owned by one person, such as Sixpenny in Dorset, where all the land was held by the Abbess of Shaftesbury, but she is mentioned in the geld accounts only in respect of her demesne.[123]

Galbraith sought to prove that the geld accounts were even later than Domesday, by means of two Dorset entries where the geld accounts showed small parcels of land from which 'the king never had geld',[124] whereas in one of those cases Domesday Book, in a marginal note, recorded that 'the geld had been concealed TRW',[125] and in the other case Exon Domesday (but not Great Domesday) noted that the land (with small additions) 'never paid geld but it was concealed'.[126] What, however, had been concealed? The existence of the land itself, or its liability to geld? There are a great many notes in the geld accounts of land on which the king never (nunquam) had geld, and, for some of these, Exon Domesday records the same fact.[127] The geld accounts simply differentiate between amounts due but not paid (non habuit rex geldum), and those on which - to the collectors - geld was not due at all (nunquam habuit rex geldum). The apparent fact that in isolated cases the Domesday commissioners decided that certain small parcels of land should not have been exempt is a natural concomitant of a far-reaching enquiry, and the 'natural inference is' **not** 'that the entry in the geld roll is based on the discovery of this hidden virgate by the Domesday inquest',[128] but that the geld accounts are earlier; for otherwise the accounts would have noted for both examples that geld was unpaid, not exempt.[129]

These geld records of Cornwall, Devon, Dorset, and Somerset, and version C of Wiltshire, have the appearance

of accounts drawn up in each county to give details of the total hidage, what had been collected for a six-shilling geld, who had claimed exemption because (some of) their land was in demesne or because it was exempt for other reasons, and whose land had not paid. In that particular form they are most unlikely to have been recorded at the Winchester Treasury, and the notations of how much had been paid at Winchester do not reconcile with the detail in the accounts. Even if they had been copied at Winchester, the detail is such that they could only have been done so from detailed records - not word of mouth - supplied by the county collectors. The collectors themselves must have had lists of the hidated land in each hundred, including that which was exempt from geld, with sufficient detail to be a means of identifying the constituent parts so that they knew, or could find out, from whom to collect geld.[130] The exact format of these lists is unknown, and may have differed substantially from all the known post-Domesday hidation lists, which themselves take a variety of forms. It is all very different from the notion that the accountants to the Treasury and the early Exchequer were equipped only with notched sticks to do their accounts. The 'endorsement' to the Somerset account implies that the receivers of the geld money at the Winchester Treasury did examine the accounts which were presented to them, allowed expenses, enquired as to debts, and took security for outstanding sums.[131] The receivers of the sureties were there described as legati regis, the same term as is usually taken to mean the Domesday commissioners, but here is perhaps more properly translated as 'royal auditors'.[132]

In the Pipe Roll of 1130 the accounts for geld were submitted by the respective county sheriffs, and record only the total cash received, pardons (exemptions) to named individuals, and either quittance or the sum outstanding.[133] This is very different indeed from the

detail by individual hundreds in the Exon Domesday transcripts, and apparently represents a considerable change in procedure at some time in the intervening nearly half a century. What is exactly the same, is that the accountants to the Treasury/Exchequer in the early twelfth century and in the eleventh century, had to have their own detailed records in order to be able to carry out their tasks.[134] The sheriffs had to have written records: of amounts due to be collected, pardons, exemptions and reliefs, cash actually collected, and the balances outstanding; and also of disbursements made by them on the king's instructions out of monies in their hands. The detail behind a sheriff's farm must have been very large indeed in some of the counties. In a few counties, such as Sussex, the royal land-holdings were very small, but in many they were extensive. Additionally the sheriff was responsible for the collection of other, casual, items accruing to the king. It would have been quite impossible for the sheriffs to carry out their tasks if they had not had detailed records, year by year. That none of these sheriffs' records have survived from before the thirteenth century is not at all surprising; that transcripts of some geld accounts of 1084/86 survive is one of the mysteries of Exon Domesday. Yet it still remains a tenet of faith amongst many 'orthodox' historians of the early Exchequer that sheriffs were largely illiterate, and could operate at the Exchequer with the sole aid of tallies.[135] Kealey made it all sound very simple:

> As a clerk read out what the sheriff owed to the king, counters were placed on the great black board...the sheriff's deposit in the Lower Exchequer was similarly announced and represented. Then, leaning over the board, everyone watched a clerk move the counters to perform the simple addition and subtraction required to strike a balance.[136]

Actualities were somewhat different. The county farm account itself normally had a large number of entries claimed by the sheriff, some only of which had to be blanched, that is discounted, at a shilling in the pound,

while the cash paid in was blanched at an individual rate. Farms and cesses of purprestures and escheats had to be agreed for their gross figures, and individual claims made for allowable reductions in and payments from them, as well as for cash paid in. Individual debts for a multiplicity of reasons, some outstanding from a period long before the current sheriff was appointed, had to be individually accounted for, explanations given for non-collection or only part collection, and pardons produced where appropriate. Both quittances and outstanding balances to be carried forward had to be noted by the sheriff in self-protection against the possibility of subsequent incorrect summonses being made upon him. Taxation items were in theory simple, but exemptions were multifarious: the Wiltshire danegeld for 1130, for example, had at least seventy individual remissions allowed against it, each of which had to be claimed and proved.[137] Is a semi-literate sheriff expected to keep all the details in his head? The same Wiltshire sheriff's account has six new murder fines from six different hundreds, but accounted for together, from which twenty-nine individuals were pardoned payment.[138] The sheriff had to know not only who held land, and how much of it, in every hundred in his county, but from whom he had to collect money and which tenants were exempt. Some of the exempt men (and women) held lands in several, or many, hundreds, which were aggregated for the purpose of the total danegeld account as recorded in the Pipe Roll, but the sheriff's officers would have had to be advised of which tenants in each individual hundred had to pay or did not have to pay, and the totals claimed before the barons of the Exchequer built up from the detail.[139] Similarly for the murder fines, the total exemptions of each person - and apparently on a different basis of exemption from that against danegeld[140] - had to be built up from the individual hundreds if he or she held lands in more than one of the hundreds so fined.

A further complication is evident from examination of the Wiltshire danegeld arrears.[141] The amount brought forward to 1130 was £73.9s.3d., but this was not actually due in cash: pardons were produced and allowed for the whole sum. All of these pardons were to major land-holders, and it is instructive to compare them with the danegeld pardons to the same people in respect of the danegeld assessment for 1130 itself.

[142]

	Prior year	1130
	£ s d	£ s d
Bishop of Salisbury	29. 0.0	77.16.9
Bishop of Winchester	21. 2.0	28.10.0
Earl of Gloucester	12. 7.6	12. 7.6
Brian fitz Count	10.19.9	10.19.9

Apparently the amounts allowed to be carried forward by the sheriff, for danegeld at least, were only those where he was able to convince the barons that the monies were not actually due from, or via, him, but for which he could not produce the authorities at the time he presented the account. Barlow's statement that 'on the evidence of the Pipe Roll of 1130 arrears were usually pardoned by the king',[143] was factually correct, but not the conclusions he drew from it. This Wiltshire evidence is typical of other counties in that some of the individual parts of the debts carried forward were in respect of the whole of the danegeld remission due to that person, while others were for a part only. In some cases, of course, the individual allowance would vary from year to year as lands were acquired or disposed of, but the practice as disclosed in the only surviving Pipe Roll of the reign is too widespread not to believe that the 'pardon' recorded for some of the greater land-owners was not in fact a total of several pardons in the same county to the same person. Again, therefore, these 'arrears' of production of pardons show the complexities of the records which the sheriff had to keep: the Pipe Rolls are only summaries of the proceedings before the barons, and a simple 'And he owes £x' hides the detail. So far as the Exchequer was concerned, the sum

was still owing until paid or proof of exemption was submitted; the barons simply gave leave for the sum to be carried forward after hearing the sheriff's representations. Admittedly this Pipe Roll of 1130 is well after the supposed founding of the Exchequer in the early part of the reign of Henry I, but Exon Domesday has indicated similar complexities in the reign of the Conqueror. There is no way that 'the method which preceded that of counting on a chequered board was that of reckoning the cuts and notches on split sticks'[144] could be a reasonable explanation of the eleventh-century system of collecting the king's revenues. Totals still had to be arrived at, and the only practical way of totalling tallies was by means of a counting board! Cash (and the tally receipts for it) was only ever one factor of several in accounting for the king's revenue.

PART V

Even those historians who still hold that the Exchequer was instituted under Henry I mostly, nowadays, accept that in the eleventh century, or at least the latter part of it, there was a Treasury at Winchester where much, if not all, of the king's revenues were collected in cash.[145] Still strong, however, is the notion that the institution of the Exchequer under Henry I introduced a new, novel, agency to administer and judge the king's revenue.[146] That 'the practice of making financial judgements...was a post-Conquest development which can be proved to have existed in Henry I's reign but no earlier'[147] is an extreme position which clearly is not tenable; but needing clarification are the propositions that the Treasury before 1100 was distinct from the Exchequer under Henry I,[148] or was absorbed by it.[149] It seems to be common ground, however, that the Lower Exchequer, or the 'Receipt', was at least similar to an institution which had existed since pre-Conquest times. The Upper Exchequer, the court of audit, is the one which some historians claim to be a new creation of the twelfth century. The detail of the structure and the functions of the Lower Exchequer in the later twelfth century are discussed in the next chapter. In essence, it dealt with the handling of actual cash. Money received was counted, weighed, bagged, and stored; and receipts in the form of tallies were prepared and given to the payers.[150] Money was paid out to the king's creditors on the authority of royal writs. In modern parlance, it was the 'Cashiers Department'. Nominally, though in practice normally acting through deputies and servants, it was managed by the two Exchequer Chamberlains and the Treasurer, although there is a strong indication that the latter office was of more recent establishment than those of the Chamberlains. Separation of actual cash handling from other activities

is, to this day, a normal arrangement in government, as it also is in commerce. Cashiers proper merely receive the money which is proffered to them; it is often not within their functions to query short payment, nor to chase debtors; that is usually given over to a separate office of credit control.

The Chamberlains of the Exchequer not only controlled the Lower Exchequer, they also sat in the Upper Exchequer, on the top bench with the senior barons. Their offices are de facto those of the Chamberlains of the Treasury, whose offices can be traced from the eleventh to the twelfth century, and reappear after the lack of records in Stephen's reign. They have to be considered briefly here.

The Domesday tenant Henry the Treasurer, who had held property in Winchester before the Conquest, and who held three small manors in 1086,[151] may have been a chamberlain/treasurer of the Winchester treasury, and may provide a link with Edward the Confessor's treasury. Nothing more is known about him except that he was dead before 1110.[152] Hollister recently revived the proposition that the Domesday tenant Odo of Winchester was a further link with the Confessor's treasury.[153] Odo has been much written about, and variously identified with several other men named Odo or Otto.[154] Still the best discussion of Odo of Winchester, and his brother Eldred, is that by Round,[155] who showed that this Odo held lands in 1086 in Hampshire, Berkshire, Wiltshire, and Sussex, although not the same lands he had held TRE. Round also suggested that it was possible that an Odo who was a Dorset landholder TRE was the same man. From all the information he gathered together, Round commented that 'it would seem that Odo was a man with money at his disposal';[156] a piquant remark when it is observed that in Exon Domesday the Dorset TRE land-owner was described as 'Odo the Treasurer'.[157] Galbraith noted this Odo the Treasurer, did

not connect him with Odo of Winchester, but suggested he had the title of Treasurer before the Conquest.[158] There is no proof. Hollister misunderstood the Exon Domesday reference, and thought that it referred to an estate in Devon.[159]

Whatever may have been the position in the first twenty years after the Conquest, thereafter it is much more certain. The clearest succession is the Treasury Chamberlainship held by the Mauduit family, which starts from at least 1086 and is presumptively older. The history of the Mauduit chamberlains, from Domesday Book to the mid-thirteenth century, has recently been exhaustively documented by Mason,[160] though Richardson and Sayles had quoted some documents apparently not used by her.[161] The first recorded member of the family was a William Mauduit, a Domesday landholder. This connection was first traced by Round,[162] but that Treasury chamberlainships were held so early by serjeanty was vehemently denied by Richardson and Sayles:

> One fallacy inevitably breeds another. For if the chamberlains of the exchequer held their office by serjeanty and if one of the serjeanties could be traced back to a Domesday tenant as Round argued, then the organisation of the exchequer, in fact, if not in name, could be traced back to the eleventh century.[163]

Here we have a classic case of mispleading. As Richardson and Sayles believed that the Exchequer was a creation under Henry I they could not accept any contrary evidence, and so dismissed Round's arguments as 'mere myth, irreconcilable with any evidence we have...and unworthy of further discussion'.[164] Mason simply ignored them, writing unequivocally 'the first holder of the Mauduit chamberlainship was William (I)',[165] while Hollister, slightly more guardedly, wrote that the evidence 'creates a presumption that William held a treasury chamberlainship prior to the reign of Henry I'.[166] There is no difficulty, however, in believing that the Treasury Chamberlains of the eleventh century could have been the same men as the Exchequer Chamberlains of the

twelfth century: even if the Exchequer had been a creation under Henry I, a prime duty of the chamberlains was to guard the treasure when collected, and that was as essential in the twelfth century as it was earlier. William's elder son, Robert (I) Mauduit, followed him at some time before 1105, and he, after he was drowned in the White Ship disaster of 1120, was succeeded by William de Pont de l'Arche, who was given the chamberlaincy with Robert's sister Constance. This Robert had a crucial part to play in England's history: it was he who unwillingly delivered to Stephen of Blois the castle of Winchester together with 'King Henry's very rich treasury, which the whole of England had abundantly filled from the time of the most ancient kings'.[167] William (II) Mauduit, brother of Robert (I) and Constance, succeeded to the family Treasury/Exchequer chamberlainship under Henry II, holding it simultaneously with another royal chamberlainship he had held since before 1130.

Herbert the Chamberlain has attracted much attention from historians, with a quite remarkable diversity of opinion as to what is fact, partly due to the myths which have accrued around his younger son who was eventually canonized as St William of York. The Herbert the Chamberlain who was a minor Domesday landholder in Hampshire,[168] is presumptively the same man as the Herbert the Chamberlain who was an addressee of, or witness to, a number of writs of Henry I,[169] and was one of the commissioners for the 'Winton Domesday' enquiry.[170] He was one of the justices named in the court held 'in the Treasury' in c.1111.[171] He was required to restore lands to the abbey of Abingdon,[172] and the Abingdon history described him as 'chamberlain and treasurer'.[173] The general tenor of the writs addressed to him suggests that he was based in Winchester and he was notified of allowances to be made from debts due to the king: this contrasts markedly with the complete absence of such (surviving)

writs addressed to Robert Mauduit. The date of Herbert's death is not known. It was certainly before 1130, and Hollister argued that there is no document naming him which has to be later than c.1118;[174] but some could well be later. At some time before 1130 a 'ministry of the Treasury of Winchester' was purchased (fined for) by Geoffrey de Clinton:[175] and it is generally assumed that the office was the one which had belonged to Herbert the Chamberlain.

Both Geoffrey de Clinton and William de Pont de l'Arche were busy royal servants with many duties and posts besides their Winchester Treasury chamberlainships. There was nothing inconsistent, in the twelfth century, in a man being at the same time a 'minister' for a particular post, and a county sheriff (or of several counties simultaneously), and a justice, and a receiver of escheated lands, and an envoy, etcetera. Men of talent and industry were used to the fullest extent of which they were capable, be they lay or cleric. Some functions had to be performed in person, while others could largely be exercised through deputies or servants. The guardianship of the main Treasury at Winchester could physically be exercised through deputy chamberlains, even although the theoretical responsibility remained with the titular chamberlains: at the time of crisis in 1135 one of the titular Treasury Chamberlains, William de Pont de l'Arche was certainly physically present at Winchester in charge of the treasure there;[176] but it does not necessarily follow that he was always present. Doubtless at least one, and more likely both, of the titular chamberlains was always present in person at the Treasury during the seasons when monies were paid in and accounted for. Geoffrey de Clinton is only described as 'treasurer and chamberlain' in one charter of Henry I, and that is of doubtful authenticity.[177] William de Pont de l'Arche is not so described at all. But then, they normally appear

in charters just with their bare names, with no title of any office, which was fitting in official records for such well-known men, who had many posts and duties.

A single royal charter, given at Rouen in May 1131, included among the witnesses a certain Nigel the treasurer.[178] This is usually presumed to be that Nigel 'the nephew of the bishop (of Salisbury)' who witnessed many charters late in Henry's reign, and who became bishop of Ely in 1133.[179] There is a small problem, for the only list of the witnesses is given in a papal letter, and Nigel is there positioned with the laity, not as a cleric as is otherwise invariable for him. That list does, however, end with a cleric, the prior of Nostell, and Robert de Sigillo is also included amongst the lay element. The position is therefore not conclusive, and an aberrant listing might well be given in a papal, as opposed to a royal, document. Easter was late in 1131, being on 19 April, and one would imagine that the Easter Exchequer session was still in progress in the early part of May. It is therefore difficult to envisage that the Exchequer Treasurer, who under Henry II was so essential to the routine Exchequer proceedings, was in attendance on the king in France. The name is actually spelt Nahelis,[180] but that casts doubt more on the medieval pronunciation of the name Nigel than on the identity of the name itself. Richard fitz Nigel, in his Dialogus, stated that his father had been the Treasurer of Henry I,[181] and that seems never to have been questioned. What has given difficulty is the appearance of a post of treasurer in a list of the officers in the royal household, dating from about the end of the reign of Henry I.[182] Under the heading of the Chamber, the Master-Chamberlain heads the list of the personnel of the department, and is immediately followed by this Treasurer, who had the same livery 'if he is at Court and serves in the Treasury'.[183] It has unanimously been assumed that this

post of Treasurer was identical with that of the Exchequer treasurership held by Richard fitz Nigel under Henry II, and by Nigel himself under Henry I. The difficulty of clerical treasurers appearing in this Household list with lay chamberlains has been ignored, though his emoluments at the same rate as the principal officers has drawn attention to his seniority in status. The proper solution appears to be clear if the list of posts is read literally. There was a senior chamberlain, known as the Treasurer, who was not always in attendance at the king's court, but who was, when present there, allowed the same pay and benefits as the highest-ranking Household officers other than the Chancellor. The obvious candidate is one of the Treasury/Exchequer Chamberlains (perhaps either, or even both of them), normally on detached duty but certainly present on occasion, and who naturally became part of the court when it was resident at Winchester.

The difficulties disappear when it is realised that there has been a misapprehension about the status of the clerical Treasurer. Richard fitz Nigel undoubtedly exaggerated his own importance when writing his manual: a natural bias only to be expected, as he saw the Exchequer from his own part in its proceedings. Richard did not sit on the top bench at the Exchequer, but on a side bench.[184] In the late 1170s Richard of Ilchester sat on the top bench in such a position as to directly supervise Nigel, at the king's command.[185] The impression is given that fitz Nigel was responsible for the whole of the examination of the sheriffs and for the writing of the whole of the Pipe Rolls,[186] but the Chancellor's Clerk was in fact responsible for all except the farms and matters directly related to them.[187] The Chamberlains, however, sat on the top bench, alongside the Chancellor, Constable, and Marshal, under the presidency of the Justiciar; and were undoubted barons of the Exchequer.[188] Position and rank are relative, and it is not meant to imply here that

Richard fitz Nigel was a nonentity. He had the ear, and presumably the confidence, of his father, Bishop Nigel of Ely, who was prominent in the affairs of the Exchequer in the early years of Henry II, and acted as his father's representative when Nigel was absent through sickness.[189] From c.1158 he was archdeacon of Ely in his own right, and as such had position and status in some degree, but his next promotion in personal rank did not occur until c.1184 when he became dean of Lincoln (retaining his archdeaconry of Ely), and in 1186 was rejected by the king as bishop of Lincoln, although advanced to bishop of London in 1189 by Richard I[190] - possibly in exchange for a substantial cash contribution to Richard's crusade funds. In 1165 a quit-claim was executed in the Michaelmas Exchequer at Westminster effectively sitting as a court of justice, and Richard the Treasurer appears as one of the fourteen names recorded: both Chamberlains were also there, together with the joint Justiciars, the Chancellor, and representatives of the Marshal and other dignatories.[191] A list of barons of the Exchequer at Michaelmas 1169 included Richard the Treasurer, but that was a private charter.[192] A final concord made at the Westminster Exchequer on 12 November 1177 lists the Treasurer amongst the justices sitting there,[193] but Richard does not seem to have acted as an itinerant justice until the reform of the judicial circuits in 1179;[194] although he had been used in 1173 for the assessment of tallage on the royal demesne.[195]

Richardson suggested that while his father lived, Richard was completely overshadowed officially,[196] but there was no sudden rise to prominence after 1169. More likely, perhaps, is that the clerical treasurer's post was in its origins comparatively minor - the clerk to the Chamberlains - and only came to be truly significant in the person of Richard fitz Nigel after he had been 'Treasurer' for the best part of twenty years or so. Richard of Ilchester, bishop of Winchester from 1173, did

not die until the end of 1188, and he was very definitely Richard fitz Nigel's personal supervisor: it may be significant that fitz Nigel was promoted bishop the following year, perhaps effectively to replace Ilchester as the senior 'finance minister'. It does not seem to be a fruitful proposition to search for 'Great Treasurers' in earlier reigns. The Chamberlains of the Treasury were the senior men, and on rare occasions were earlier referred to as 'Treasurer'. If there were earlier clerical treasurers, as differentiated from clerks to the Chamberlains, then perhaps they emerged into comparative prominence towards the end of Henry I's reign not so much by reason of their position in the official hierarchy but as the creatures of Bishop Roger of Salisbury. That bishop's nephew Nigel, later bishop of Ely and the father of Richard the Treasurer, may have held this clerical treasurer's post c.1130, and in the Dialogus it is stated - as a family tradition - that he had been Treasurer of Henry I:[197] quite possibly another example of 'magnifying the family'[198] as well as magnifying Richard's own position. If this interpretation is correct, the 'Great Treasurer of England' is effectively a myth until very much later than is normally recognised. The holders of the office of Treasurer in the Exchequer were comparatively minor men on their appointment, until the reign of Edward II, although a number of them were advanced to bishophood during the tenure of their office. It is only in the fourteenth century that it became common, although by no means invariable, practice to appoint bishops to the post. The office grew in stature with the passage of time.

PART VI

When the Dialogus was written, in the late 1170s, the 'barons of the Exchequer' theoretically consisted of the Justiciar, the Chancellor, the Constable, the Marshal, the Chamberlains, and such other persons as the king directed. Its core, therefore, was a group of the principal Household officers, under the presidency of the king's chief personal representative, the Justiciar. The role and origins of the Justiciar will be considered in a moment, but the significant factor is the Household element. Kings were unlikely to concern themselves personally with the detail of their regular sources of income. In default the king had to delegate, and the natural and obvious delegates would be his principal personal servants - the heads of his Household departments - who had his confidence and who, by virtue of their positions close to the king, had effective power and authority even against the great barons and prelates who were among the king's debtors. By the late 1170s the composition of the Exchequer court was largely fossilized in regard to the Household element, but it is reasonable to believe that in earlier times there was greater flexibility. The Steward and the Butler were the two other principal officers, and although their departmental interests lay more in expenditure than in income, still they could have been deputed to take, or assist in taking, accounts rendered. Stewards, indeed, do seem to have acted on occasion under Henry I,[199] but the Great Butlership was already hereditary.[200] The Chancellor, Constable, and Marshal all had specific interests either in income due to the king (Chancellor) or in expenditures which might be claimed (Constable and Marshal), so that they, or their deputies, were really necessary to the operation of the Treasury/Exchequer. The Chamberlains, as

custodians, naturally had an interest in all matters, for they were responsible for the cash which **should** have been in the king's treasury, not just what was actually there, and they were subject to audit themselves.

Although the Household officers were present ex officio, their primary functions were not in themselves financial, and the incumbents would have been chosen and appointed for their suitability to their respective major areas of interest. It would be only sensible for the king to have as a special appointment one of his servants who was skilled in raising money. Such a talent is comparatively rare, and in its vigorous exercise often greatly unpopular with those subjected to it. William Rufus employed one of his chaplains, Ranulf Flambard, in the role: it had nothing to do with the normal duties and cares of a chaplain, but quite obviously Flambard had a gift for raising money for his master. Lowly rank was no hindrance, for he had the king's backing in all he did, and complaints against him were brushed aside or ignored by Rufus, even when they were made by great magnates.[201] Such was the extent of Flambard's activities that some modern historians have claimed that he was the king's 'first minister' and the forerunner - if not the originator - of the post of Justiciar.[202] In a sense he was, but only if one narrowly defines the justiciarship to its financial aspects. Important though finance was (and its ramifications spread through most facets of government), Flambard was only an agent of the king for financial matter; though in the broadest sense of the term. There is no suggestion that he took precedence over the great magnates - or even the lesser magnates - except in his function of calling them to account for money due to the royal coffers. As a reward he was eventually given the bishopric of Durham in 1199.[203] Rufus died only a year later, and the period is too short to be able to determine who was chief financial officer after Flambard;

or even if Flambard continued to exercise the function. Henry I certainly did not employ him in that capacity for any length of time, if at all.

The principal name in financial matters under Henry I was Roger, Chancellor in 1101 and swiftly promoted bishop of Salisbury.[204] There is no doubt that Roger enjoyed the king's confidence, and that he was extensively employed on royal business. It may very well be that, at least in the later part of the reign, Roger was the principal royal minister, but in accordance with the custom of the time he had no title apart from that of bishop.[205] Modern adulation has credited him with the creation of the Exchequer, on no better grounds than that the first mention of the Exchequer by that name occurs in c.1110. To do this, even Richard fitz Nigel's statement that Bishop Roger 'took his seat at the Exchequer'[206] had to be discounted.[207] Had Bishop Roger really been the originator, there is no reasonable doubt that Richard would have credited his illustrious great-uncle with it; as it is, Roger only credited him with an innovation in procedure - and that one which is certainly not true.[208] It is, of course, quite likely that in the long reign of Henry I, and under the eye of Bishop Roger, there were some developments in the practices and structure of what we know as the Exchequer. Institutions do change and develop over time, even where the weight of tradition is strong. Possibly we can perceive Bishop Roger introducing his nephew Nigel into the Exchequer hierarchy in the place of a more lowly Chamberlains' clerk, and by his influence aggrandizing the office. From the bishop's point of view it would have been a reasonable step to infiltrate a member of his family into the preserves of the Chamberlains, thus giving him (Roger) a direct check and control on what happened in the Lower Exchequer, and by the same appointment having his own man conducting much of the routine business in the Upper Exchequer. The rise of

the Chamberlains' clerk to a higher dignity, the clerical Treasurer, might have evolved in any case: the later rise in importance of the Chancellor's clerk to Chancellor of the Exchequer - which as a title has outlasted the Exchequer itself - may be regarded as an analogy. But most likely the rise was accelerated by Bishop Roger as an act of nepotism which also had the agreeable result of giving him greater personal control of Exchequer affairs.

When Bishop Nigel of Ely was used by Henry II as an Exchequer baron from the beginning of his reign, he would have been one of the very few (perhaps the only) senior members of that institution with direct knowledge of its practices under Henry I, and uniquely aware of the detailed procedures. Whatever form the Exchequer had taken in the later part of Stephen's reign, Bishop Nigel could have re-imposed the form with which he had been familiar, aided by the appointment of his own son as clerical Treasurer to do his bidding. Richard fitz Nigel's statement that his father 'restored the knowledge of the Exchequer...and revived its form in all its details',[209] may then well be largely true: the practices of the Exchequer as described in the Dialogus will, in essence, also be applicable to the later years of Henry I. We should not make the further assumption, however, that every tiny detail was unchanged: there was a gap of near two decades in Bishop Nigel's direct experience of the Exchequer; more than long enough to blur his memory. More, he had seen the earlier Exchequer from the side bench, and there would be a quite natural tendency for him to exaggerate the importance of the Treasurer's post which he had filled in his youth, and soon controlled through his son. That he 'had no match in his day for knowledge of the Exchequer'[210] is not just a puff from an admiring son, for what Bishop Nigel did not know from his experience he could invent with relative impunity.

Under Henry II there were, at first, two Justiciars acting jointly, but after Earl Robert of Leicester's death in 1168, Richard de Luci continued in office alone until his retirement in the winter of 1178-79. After a possible gap of a year or so, Ranulf de Glanville was appointed, who served until shortly after Richard I's coronation. The troubles in England during the first few years of Richard saw several changes, but from December 1193 Archbishop Hubert Walter ran the country with the title of Justiciar until July 1198, and then the office was filled by Geoffrey fitz Peter until almost the end of John's reign. Hubert de Burgh had the title throughout Henry III's minority, and beyond, but from 1234, on the dismissal of the then holder Stephen Segrave, the office was abolished, apart from a brief revival between 1258 and 1265.[211] As has been said, 'the title of justiciar had different meanings at different periods and the office had different functions at successive stages of its existence. It tended to change somewhat with each new holder'.[212] We simply do not know who normally presided at the Exchequer in the early part of Henry II's reign. Doubtless the Justiciars, or one of them, would take the chair if present, as the king's chief representative, but if both were absent, was it taken by the senior Household official personally present, or by Bishop Nigel until 1169 and Bishop Richard of Ilchester from 1173? When Richard fitz Nigel wrote the Dialogus in the late 1170s the titular head of the Exchequer was the Justiciar,[213] but we may doubt that he was always present, especially in periods when the king was overseas and he then had many other duties. The Chancellor, Constable, and Marshal would all normally go overseas with the king, so that for long periods none of the principal officers would be available for duty at the Exchequer sessions. The composition of the court as laid down in the Dialogus would necessarily often just be theoretical, with most or all of the principal officers represented by deputies, who could not have the same authority (and may not have sat on

the top bench). The special barons of the Exchequer would thus have greater practical importance than is normally credited to them.

The essence of the Upper Exchequer was, however, the court theoretically (and originally) composed of a committee of the senior Household officials sitting with the Treasury Chamberlains to examine royal debtors. They determined what sums were due, and what allowances, if any, should be made against them. The actual cash paid into the Treasury was compared with the net amount due, and the 'barons' of the Treasury/Exchequer decided whether any remaining balance could be carried forward until a future time, or whether the accountant should be detained until he could raise the necessary sum. This function was as essential in the eleventh century as it was later. A record of their deliberations was also essential, for they had to be able to account to the king for all their actions,[214] as well as providing themselves with the information they needed to summon outstanding debts.[215] Undoubtedly the procedures did develop, did change in degree, under the influence of changing conditions and of the different personalities of the senior members of the specialised court. But there is no reason to think that what we know as the Exchequer from the Dialogus was essentially different from that under Bishop Roger for Henry I. Nor that the latter was fundamentally different from the arrangements under Ranulf Flambard for William Rufus; nor that Flambard's organization was substantially different from that used under the Conqueror; nor that from the systems used in the time of the later Anglo-Saxon kings. The 'Exchequer' was a nickname, adopted into official usage in the early twelfth century, but the underlying institution was a specialised body of long standing, organised to collect the revenues due to the king. Alternative hypotheses founder on the absurd principle that before c.1110 the king merely accepted what

monies were proffered to him, without any check on either non-payment or only part-payment. For otherwise one is driven to presume that, in respect of the whole of the royal revenues, the king 'kept his records in his head'.[208].

What the protagonists of the theory that written records only commenced in the twelfth century overlook or discount, is the carry-forward of debts. There is no reason to think that before Henry I's reign all crown debtors each year paid the whole of their debts in full, but that from near the commencement of that reign a widespread - almost universal - custom arose of sheriffs and other accountants only making part payments of the sums due from them, carrying the remainder forward for settlement in subsequent years. That would, indeed, negate the parallel theory that Bishop Roger of Salisbury immensely improved the administration of the king's finances. Yet that is the logical conclusion which would have to be drawn: all twelfth and later centuries administrators were less efficient than those of the eleventh and earlier centuries! Some historians do credit the Anglo-Saxons with superior administrative abilities to those of the Normans, and there is some evidence to suggest that the Anglo-Saxon administration and administrators did have a profound influence in the first years or decades after the Norman Conquest; but even they would not dream of advancing the proposition that everyone paid his debts in full and on time. It would be ridiculous to do so, and they do not. Yet the proposition is put forward, in all apparent seriousness, that before 1100 the accounts of the king were kept by tally sticks. Partly that may be due to non-comprehension of the fundamental function of a tally: which is a duplicate form of receipt. Partly, and certainly, it is due to a non-comprehension of accounting methods and their purposes.

Primarily it is due to not giving any consideration to practicalities.

A tally, in its early and classic form, is simply a receipt given by the recipient to the payer, for money which has passed. A file of them can be an accounting record: a record of money received. But how did the pre-twelfth century royal servants know what sums were outstanding from previous years, if their only records were of money actually received? How did they know how much money was receivable for the current year, if they had no records of how much was due from each accountant? One either has to credit them with superhuman mental powers, or admit that they had written records, of some kind.

The minimum record kept centrally, so that account could be made to the king when required, was a memorandum of the sum due from each sheriff (or other accountant), of the sum actually received, and what was left owing for recovery at a future date. The sum due would include the balances outstanding from the previous year, as well as the revenues newly arising for the current year. Special levies, such as general taxation (including geld), would need to be distinguished from the ordinary revenues, which largely arose from the land of the royal estates. Major casual items of revenue, such as ecclesiastical or lay estates falling in temporarily, would have to be recorded, and whether they were due from a sheriff or from special officers appointed to administer them. So would gifts promised to the king, but not paid; and the revenues from justice, such as murder fines levied on communities. For if and when the king called for an account from his central officers, each class of item would have to be submitted to audit. Cash received into the Treasury would have to be noted against each item, but any deficit was not necessarily still owing from the relevant accountant:

if he had been authorised to spend monies out of the revenues he had collected, that part was not still due from him, and allowance had to be made. If debts had been pardoned by the king, in whole or in part, those pardons reduced the amount of cash to be accounted for. If exemptions from taxation were granted to classes of person, rather than pardons to specified individuals, such as relief from geld on the demesne estates of tenants-in-chief, the total, at least, of those exemptions would need to be noted, for each county. The final balances still due on each item from each accountant had to be noted for future collection, and the king could, if he so desired, verify them by consulting those accountants direct, as today it is customary for a professional auditor to seek verification direct from the debtors for at least a sample of the outstanding balances on a debtors' ledger.

There had to be central records of some kind kept by the Chamberlains of the Treasury before the twelfth century. What form they took is impossible to say, as none survive and there is no written description of them. But heir non-survival does not imply that they never existed! The earliest surviving such central accounting record is the Pipe Roll of 1130. Its unusual nature, already cumbersome and difficult to use, could imply that the form was already of very considerable antiquity. It is difficult to envisage that the royal financial servants of Henry I, if they had devised this form of record which might have been suitable for the first two or three years if instituted in the early years of his reign, would not have altered it as soon as it became unsuitable: before tradition took its unshakeable hold. The great likelihood is, on the contrary, that the form was ancient when Bishop Roger took charge of the administration. That it already had a venerable tradition which even he was unable, or not prepared, to break.

NOTES

Notes to Part I

1 Stubbs, Constitutional History of England, i, pp.405 et seq.
2 Ibid., p.407.
3 Ibid., p.409.
4 Ibid., p.408 n.1.
5 Freeman, History of the Norman Conquest, v, p.435.
6 Hall, The Antiquities and Curiosities of the Exchequer, pp.2-3.
7 Round, 'Origins of the Exchequer', p.69.
8 Dialogus 1902, p.13.
9 Ibid., p.14.
10 Ibid., p.43.
11 Petit-Dutaillis, Studies and Notes Supplementary to Stubbs' Constitutional History, p.47.
12 Ibid., p.49.
13 Ibid., p.50.
14 Round, 'The Officers of Edward the Confessor'.
15 R.L.Poole, The Exchequer in the Twelfth Century, p.24.
16 Ibid., p.27.
17 Ibid., p.31.
18 Ibid., p.35.
19 Ibid., p.35.
20 Ibid., p.40 and n.2.
21 Ibid., p.56.
22 Ibid., p.57.
23 Liebermann, 'Review of Poole's Exchequer in the Twelfth Century', p.153.
24 Haskins, 'The Abacus and the King's Curia'; revised as idem 'The Abacus and the Exchequer'.
25 Tout, Chapters in Medieval Administrative History, i, p.93.
26 Stenton, Anglo-Saxon England, pp.406, 407.
27 Ibid., p.635.
28 Ibid., p.636.
29 A.L.Poole, From Domesday Book to Magna Carta, p.415.
30 Ibid., p.416.
31 Richardson & Sayles, The Governance of Medieval England, p.225.
32 Ibid., p.227.
33 Chrimes, An Introduction to the Administrative History of Medieval England, p.28.
34 Ibid., p.29.
35 Kealey, Roger of Salisbury, pp.46-47.
36 Hollister, 'The Origins of the English Treasury', p.273.
37 Ibid., p.272.
38 Ibid., p.273.
39 Hollister & Baldwin, 'The Rise of Administrative Kingship', pp.877-78.
40 See the account of the late thirteenth-century Exchequer in Fleta ii.

Notes to Part II

41 For Example, Poole and Kealey, works cited above. For their influence, see Crouch, The Beaumont Twins, pp.163-66, but here derivatively through Hollister.

42 Murray, Reason and Society in the Middle Ages, pp.158-59.

43 'The Exchequer was in fact an abacus', Williams, 'The Land of the Conqueror', p.52; 'It was an abacus', Chibnall, Anglo-Norman England, p.124.

44 See Pullan, The History of the Abacus,pp.113-14.

45 The earliest literary reference found by Barnard was in Chaucer's 'The Shipmannes Tale',: Barnard, The Casting-Counter and the Counting Board, p.243.

46 Berry, Medieval English Jettons. Barnard called the early English issues 'Anglo-Gallic', which confused the problem for decades.

47 Dialogus 1950, pp.24-26. The two gold bezants and ten shillings (nominal = 120 coins) of Venice purchased in 1217-18 'to compute with at the Exchequer' were not, apparently, as Madox had presumed (Madox, History and Antiquities of the Exchequer, p.711) for the Great Exchequer, but for the 'exchequer' of the London Exchange: see Brand, The English Coinage 1180-1247, pp.109-10 and 139-41.

48 Even small sheep bones: see Pullan, The History of the Abacus, p.8 and n.4 (p.121).

49 Murray, Reason and Society in the Middle Ages, pp.189-94

50 Ibid., p.190.

51 Ibid., p.192.

52 Ibid., p.206.

53 Evans was on the right lines when she wrote: 'It seems that we must postulate a level of expertise in the abacus which makes it a quite flexible practical aid to accounting, without its practitioners aspiring to the mastery of the finer points which are described in the treatises': Evans, 'Schools and Scholars: the Study of the Abacus in English Schools c.980-c.1150', p.79.

54 R.L.Poole, The Exchequer in the Twelfth Century, p.45.

55 Ibid., p.45.

56 Kealey, Roger of Salisbury, p.47.

57 Ibid., pp.46-47.

58 Dialogus 1950, pp.24-25.

59 For discussions of Turkill see Haskins, 'The Abacus and the Exchequer', pp.327-33; R.L.Poole, The Exchequer in the Twelfth Century, pp.48-50.

60 Poole, op.cit., p.49.

61 Ibid., p.51.

62 Ibid., p.57.

63 Ibid., pp.56-57.

64 Haskins, 'The Abacus and the Exchequer', pp.333-35.

65 Kealey, Roger of Salisbury, pp.47-50.

66 Evans, 'Schools and Scholars: The Study of the Abacus in English Schools'.

67 Ibid., p.79.

68 In twelfth-century England, and after, the mark was two-thirds of a pound = 13s.4d. = 160d. A pre-Conquest mark had been the equivalent of 10s.8d. = 128d.: the one being based on eight ounces each of 20 pennyweights and the other on eight ounces

(or ora) of 16 pennyweights.

69 R.L.Poole, The Exchequer in the Twelfth Century, p.43.

70 Richardson & Sayles (in The Governance of Medieval England, p.280 n.2) stated that 'there is a good deal of evidence for arithmetical calculations or memoranda upon parchment in the exchequer in the twelfth century'. The only examples quoted by them, however (on Pipe Roll 14 Henry II, p.213), simply record that the detail of the individual debts underlying a total was available 'on parchment' certified by the Archdeacon of Poitou (i.e. Richard of Ilchester) and Guy the Dean, and deposited in Exchequer records. These may have been judicial records, the brevia here being analogous to the rotularum, of Simon fitz Peter and Guy the Dean noted two years earlier (Pipe Roll 12 Henry II, p.32): see Round's Introduction to Rotuli de Dominabus et Pueris et Puellis de XII Comitatibus, p.xviii. Early Pipe Rolls of Henry II do occasionally record sub-totals within long accounts, where they do not normally appear later, but they are of no intrinsic significance in the balancing of the accounts and do not in themselves indicate the use of mental arithmetic.

71 Freeman, History of the Norman Conquest of England, v, p.435.

72 Dialogus 1950, p.7.

73 Ibid., p.6.

74 R.L.Poole, The Exchequer in the Twelfth Century, pp.56-57.

75 Round, 'Origins of the Exchequer', p.75.

76 Dialogus 1950, p.24. Johnson's translation says 'Arabian arithmetic', but that was an addition on his part.

77 Nor was there a column for five-hundreds of pounds, but that is not of the same nature.

78 See note 72.

79 R.L.Poole, The Exchequer in the Twelfth Century, pp.33-34.

80 Round, 'Origins of the Exchequer', p.75.

81 Richardson & Sayles, The Governance of Medieval England, pp.279-80

82 Dialogus 1902, p.21; quoted with approval by Tout, Chapters in Medieval Administrative History, i, p.116.

83 Richardson & Sayles, The Governance of Medieval England, p.282.

Notes to Part III

84 Some of the revenues would be in kind rather than in cash - for example, hawks were always welcome as gifts - but cash is the primary aim in a money society.

85 This figure is, however, almost certainly simply indicative of conventional representation of 'a very large sum': see Ramsay, 'Chroniclers' Estimates of Numbers and Official Records'. More likely to be a true figure is the loan of ten thousand marks by Rufus to his brother Robert in 1096 to enable the latter to go on crusade: that would have required the shipment of two and a third tonnes of silver across the Channel.

86 Jolliffe, 'The Chamber and the Castle Treasuries under King John', pp.134-35.

87 This is so whether one accepts uncritically the figures of the Anglo-Saxon Chronicle (as for example, does Lawson, 'The Collection of Danegeld and Heregeld in the Reigns of Aethelred

II and Cnut', and idem, 'Those Stories look True: Levels of Taxation in the Reigns of Aethelred II and Cnut'), or discounts them to some extent (Gillingham, 'The Most Precious Jewel in the English Crown: Levels of Danegeld and Heregeld in the Early Eleventh Century').

88 Anglo-Saxon Chronicle, s.a. 1035. For a somewhat partial discussion of the Treasury at Winchester see Barlow & others, Winchester in the Early Middle Ages, pp.291, 304-05.

89 Round, The Kings Serjeants and Officers of State, p.121; Tout, Chapters in Medieval Administrative History, i, pp.72-73. The story seems, however, to be apocryphal.

90 Metcalf made some calculations of the size of chest required to hold the king's possible cash store, and remarked 'Some box, some bed!': 'Continuity and Change in English Monetary History c.973-1086', p.24.

91 The Treasurers and the holders of the Treasury Chamberlainships are discussed below in Part V of this Chapter.

92 'That the control of finance was centred in the royal household and was the immediate concern of the king...are truths which cannot be overemphasised': Richardson & Sayles, The Governance of Medieval England, pp.238-39.

93 Richardson & Sayles put it: 'the result is the same whether payments are made from the chamber or out of the treasury or by a sheriff out of monies that would otherwise have been paid into the treasury. In effect these three sources form a common pool' (ibid., p.238). Only the first two of their three alternatives do, in fact, form a common pool of the king's treasure; the third is anticipation of future income, which is of a quite different nature even though its results might be largely the same so far as the recipient of the payment was concerned.

94 Money could, of course, be lodged elsewhere than in the king's Chamber and principal Treasury. Under Henry II there was certainly a practice of placing cash deposits in royal castles other than Winchester, and these subsidiary treasuries were thus often in the custody of castellans rather than chamberlains. The principle is the same. Cash deposited with 'bankers', such as the Templars, was, however, not in the care of royal servants: hence it is seldom possible for us to distinguish between the king's own cash placed in the Temple for safe custody, and a deposit held by the Templars as bankers which formed simply a debt due to the king.

95 Hardy, 'Itineriarum Johannis Regis Angliae, p.125 n.

96 R.L.Poole, The Exchequer in the Twelfth Century, p.27. Stenton, in Anglo-Saxon England,p.635, surely disposed of this interpretation.

Notes to Part IV

97 Printed in DB iv. For the purposes of this essay the geld accounts of Wiltshire are normally referred to the edition by Darlington in VCH Wiltshire ii, and of Dorset to the edition by Williams in VCH Dorset iii, although neither distinguish interlineations from the main text (a regrettable omission, but one forced upon the editors by the general editors of VCH).

Darlington's edition does, indeed, also attempt to conflate the three different versions of the Wiltshire accounts in Exon Domesday, making it quite impossible from that source alone to obtain the actual readings of the manuscript.

98 Stenton, Anglo-Saxon England, p.636 n.2.

99 Galbraith, 'The Date of the Geld Rolls in Exon Domesday', p.3.

100 VCH Wiltshire, ii.

101 VCH Dorset.

102 Galbraith, Domesday Book: Its Place in Administrative History, pp.165-66.

103 For the present purpose it is not necessary to determine the question whether they relate to the geld of 1084, as defended by Darlington and Williams, or to another of 1086 as proposed by Galbraith.

104 It is immaterial for this purpose whether the same four collectors covered the whole county, or each hundred had its own collectors: the former is perhaps more likely.

105 See below.

106 VCH Somerset, i, p.537, ex DB iv, p.489. To be noted is that this appears in the manuscript before the entry for the great hundred of Frome.

107 DB, iv, p.65.

108 Barlow, William Rufus, p.241.

109 Cazel, in Cazel & Cazel, Rolls of the Fifteenth...and Rolls of the Fortieth, p.v.

110 Dorset, see VCH Dorset, iii, p.148; Somerset, the summation of cash paid by the hundreds is £489.15s., while the total recorded is £509.

111 In the hundreds of Uggescombe, Eggardon, and Gillingham: VCH Dorset, iii, p.117, and pp.126, 127, 140-41.

112 Bedminster and Winterstoke hundreds: VCH Somerset, i, both on p.529.

113 Bedminster hundred.

114 VCH Wiltshire, ii, pp.186-87.

115 Ibid., pp.190, 193, 208.

116 Ibid., p.196.

117 Ibid., pp.213-14, 216.

118 See Darlington in ibid., pp.169-74.

119 Galbraith, 'The Date of the Geld Rolls in Exon Domesday', p.4: not remarked upon by Darlington.

120 Darlington in VCH Wiltshire, ii, p.169; see also Williams, VCH Dorset, iii, p.115.

121 Finn followed Galbraith and assumed them to be accounts recording an inquest: Finn, The Liber Exoniensis, p.97.

122 Galbraith, 'The Date of the Geld Rolls in Exon Domesday', p.14.

123 VCH Dorset, iii, p.139.

124 Galbraith, 'The Date of the Geld Rolls in Exon Domesday', p.10: he laid great stress on the word nunquam.

125 VCH Dorset, iii, p.89, no.229; cf. p.132 under Beaminster hundred.

126 Ibid., p.105, no.391/cxxiv; cf. p.134 under Bere hundred.

127 E.g., part of Winterborne Stickland: see VCH Dorset, iii, pp.139 (Hunesberge hundred) and 106-07, no.403/cxxxvi. See also Galbraith, 'The Date of the Geld Rolls in Exon Domesday', p.10 n.3.

128 Galbraith, ibid., p.10.

129 The Devonshire example quoted by Galbraith, ibid., p.9, probably represents only a persistent claim by Ansketel that the land was exempt from payment. Of the Wiltshire examples, both are only indications that the later versions utilised some results of the Domesday enquiries, not that all three versions did so: ibid., pp.10-12.

130 Their lists must have had more detail than the so-called Northamptonshire Geld Roll, of a little earlier date (printed and translated in Robertson, Anglo-Saxon Charters, pp.230-237 with notes on pp.481-84. A poor translation also occurs in EHD ii, pp.483-86). It is not an account, simply a schedule listing by each hundred the total number of hides and the total hidages which paid geld, were in demesne, were the king's or otherwise exempt, or were 'waste'. Robertson translated the recurring phrase 'perof is gewered' as 'of these...have paid geld', but it is more properly a reference to assessment (see Round, Feudal England, p.127 n.8). Similarly the lands 'unwered' are those where the assessment was exempt from payment, not as Robertson wrote 'have not paid'. Round had held this record to be a geld roll recording a levy of danegeld, and similar in its features to the 'geld rolls' of 1084 (Feudal England, pp.124-25), and has generally been followed. Galbraith confirmed this, as it 'differs from them in no essential feature' ('The Date of the Geld Rolls in Exon Domesday', p.16), but later decided that the Exon records 'differ profoundly from the only earlier surviving example, the Northamptonshire geld roll' (The Making of Domesday Book, p.95), for it did not fit in with his developed thesis that there was a fundamental enquiry into geld assessments in 1085-86, of which the Exon geld accounts were a partial record. It is interesting to note that Galbraith eventually moved his theories to conflict directly with the evidence: 'when the rate was stepped up to 6s. on each hide, the king, as a sop, gave exemption to the "demesne" lands of his tenants-in-chief' (Domesday Book: Its Place in Administrative History, p.164), while the earlier Northamptonshire roll was 'a normal, annual, collection' (ibid, p.165); yet, as he had himself noted, the latter recorded 'the exemption of baronial demesnes' ('The Date of the Geld Rolls in Exon Domesday', p.16).

131 VCH Somerset, i, p.537.

132 Finn, The Liber Exoniensis, p.99.

133 Pipe Roll 31 Henry I, for example Wiltshire, pp.22-23.

134 The geld-collectors of William I certainly had their own records: payment to a scribe was claimed in the expenses of Somerset, DB iv, p.489.

135 Clanchy, for example, in 1983 still wrote - after taking note of Richardson & Sayles' strictures of 'sheriffs on the threshold of literacy' finding tallies 'easier to hold on to', whereas the Exchequer staff used 'a more elaborate written form': England and its Rulers, p.79.

136 Kealey, Roger of Salisbury, p.51.

137 Pipe Roll 31 Henry I, pp.22-23.

138 Ibid., pp.21-22.

139 Nigel nephew of the bishop (i.e. of Salisbury), himself later to be bishop of Ely, is the only name which appears twice in the danegeld exemption list.

140 The exemptions from murder fines included people who were not exempt from danegeld. Of the thirteen people noted as pardoned from the murder fines whose names do not appear in the pardons from danegeld, at least two may have been incorporated in the latter under their 'lords': Adele, aunt of Humphrey de Bohun, and Gundreda, sister of Reginald de Dunstanville.
141 Pipe Roll 31 Henry I, p.21.
142 The only other individual pardon exceeding £10 in 1130 was to Humphrey de Bohun, for £12.10s.
143 Barlow, William Rufus, p.242.
144 R.L.Poole, The Exchequer in the Twelfth Century, pp.33-34.

Notes to Part V

145 Douglas (William the Conqueror, p.300) doubted, however, whether the process of a Winchester Treasury as an office separate from the Chamber, had even begun during the reign of the Conqueror.
146 Kealey, Roger of Salisbury, pp.46-47.
147 Clanchy, England and its Rulers, p.80.
148 Richardson & Sayles, The Governance of Medieval England, p.225.
149 Chrimes, Introduction to the Administrative History of Medieval England, pp.28-29.
150 The actual assay of samples of the cash paid in on account of blanch farm was also carried out there.
151 DB i, p.40; Barlow & others, Winchester in the Early Middle Ages, p.59 no.184.
152 In the Winton Domesday his property was held by his widow.
153 Hollister, 'Origins of the English Treasury'.
154 Indeed it almost seems that any man named Odo or Otto is sought to be identified with the Otto the Goldsmith and/or his son Otto fitz Otto who were successively the die-sinkers for the coinage. The position was much obscured by Douglas who asserted that an East Anglian goldsmith named Odo was the same man as Otto the Goldsmith, and gave wide currency to his wife and children (Feudal Documents from the Abbey of Bury St Edmunds). None of these had any connection what-so-ever with the die-sinking family (see Brand, 'Otto the Goldsmith and his Family', forthcoming). The editors of Winchester Studies, i, accepted Douglas's views and further brought in as identical Odo of Winchester, Odo the Moneyer, and Odo the Chamberlain; and despite printing a caveat by Green, then proceeded to argue that it was not impossible (Barlow & others, Winchester in the Early Middle Ages, pp.551-52.
155 VCH Hampshire, i, pp.427-28.
156 Ibid., p.427.
157 DB iv, p.31; VCH Dorset, iii, pp.68-69.
158 Galbraith, Studies in the Public Records, p.45.
159 Hollister, 'Origins of the English Treasury', p.263.
160 Mason, 'The Mauduits and their Chamberlainship of the Exchequer'; published before, but written after, her The Beauchamp Cartulary, which contains further information, including a family tree.
161 Richardson & Sayles, The Governance of Medieval England, Appendix III, pp.422-37.

162 Round, 'The Origins of the Exchequer', pp.81-85; and idem, 'Mauduit of Hartley Mauduit'.
163 Richardson & Sayles, The Governance of Medieval England, p.423.
164 Ibid., p.426.
165 Mason, 'The Mauduits and their Chamberlainship of the Exchequer', p.2.
166 Hollister, 'The Origins of the English Treasury', p.265.
167 Potter, Gesta Stephani, p.9. Potter translated William de Pont de l'Arche's description, 'fidissimus thesaurorum regis Henrici custos et resignator', as 'a most faithful guardian and steward of King Henry's treasures' (pp.8/9), but Richardson & Sayles proposed 'guardian and disburser of King Henry's treasuries', arguing that the sense required of resignator is 'one who issues or pays out' (The Governance of Medieval England, p.222). Latham gave resignator thesaurorum simply as 'treasurer' (Revised Medieval Latin Word List, p.404), which seems the most likely.
168 Herbert and his family are discussed in detail in Appendix 1.
169 Regesta, ii: as an addressee, nos.490, 946-48, 959, 969, 1379, 1380; as a witness, nos.544, 547, 548, 1291.
170 Ibid., no.969.
171 Ibid., no.1000.
172 Ibid., no.521.
173 Stephenson, Chronicon Monasterii de Abingdon, ii, pp.42-43, 134.
174 Hollister, 'The Origins of the English Treasury', p.267.
175 Pipe Roll 31 Henry I, p.105.
176 See above, note 167.
177 Regesta, ii, no.1428.
178 Ibid, no.1691.
179 Thereafter described in royal charters as Nigel, bishop of Ely (as 'elect of Ely' in Regesta, ii, nos.1757, 1787).
180 Round, Documents preserved in France, no.1388.
181 Dialogus 1950, p.50.
182 The Constitutio Domus Regis, printed and translated by Johnson in Dialogus 1950.
183 Dialogus 1950, p.133.
184 Ibid., p.17. That is the usual interpretation (e.g. ibid., p.xlii), although the passage is not completely clear.
185 Ibid., p.17. Elsewhere in his treatise Richard fitz Nigel gives the impression that Richard of Ilchester was more of a colleague than a superior (ibid., pp.26-28), doubtless to magnify his own role.
186 Ibid., p.28.
187 This is discussed in Chapter 5.
188 Dialogus 1950, p.16.
189 Ibid., p.xv.
190 Greenway's edition of John le Neve, Fasti Ecclesiae Anglicanae 1066-1300, vol.ii, p.50; vol.iii, p.9; vol.i, p.2.
191 Madox, Formulare Anglicanum, p.xix; Eyton, Court, Household and Itinerary of Henry II, p.85.
192 Madox, Formulare Anglicanum, p.179 (no.291); cf Stenton, Pleas before the King or his Justices 1198-1212, iii, p.lv. One of the witnesses, Stephen of Beauchamp, was only sheriff of Essex in 15 Henry II and the first half of 16 Henry II.
193 Stenton, Pleas before the king or his Justices 1198-1212, iii,

p.lx.
194 ibid., p.lxi.
195 Ibid., p.lvi.
196 Richardson, 'Richard Fitz Neal and the Dialogus de Scaccario', p.166.
197 Dialogus 1950, p.50.
198 Round, 'The Origins of the Exchequer', p.67.

Notes to Part VI

199 The 'Treasury judges' of c.1111 include William de Courcy and Adam de Port (Regesta, ii, no.1000). William was, or had been, a steward (ibid., p.xii), and Hollister refers to Adam as a steward (Hollister & Baldwin, 'The Rise of Administrative Kingship', p.875). A writ addressed to Eudo Dapifer and Herbert the Chamberlain has been averred to associate the two in Exchequer business, but that seems to be special pleading.
200 Throughout the reign it was held by William d'Aubigny: see Regesta, ii, p.xiii.
201 The principal biography of Flambard is that by Southern, in Medieval Humanism, being a revision of his article 'Ranulf Flambard and Early Anglo-Norman Administration'. See also Stubbs, Constitutional History of England, i, pp.324-25, 376-77.
202 As originator, see principally Southern, Medieval Humanism. Stubbs included Flambard as only the third in his list of Justiciars (Constitutional History of England, i, pp.374-80. Most modern historians give him as a partial forerunner, e.g. Richardson & Sayles, The Governance of Medieval England, pp.159, 164-66. Powicke & Fryde, Handbook of British Chronology, pp.67-69, started their list of Chief justiciars (with some hesitation) only with Roger, bishop of Salisbury. West was doubtful that Flambard was a 'prototype justiciar' (The Justiciarship in England), p.11), but also was of the opinion that there were no real justiciars until the reign of Henry II: Roger of Salisbury 'was rather a precedent and an example quoted by a later generation than the first of the holders of a formal office' (ibid., p.23).
203 Actually he was allowed to purchase it for £1,000. See Barlow, The English Church 1066-1154, pp.72-74, for a potted biography.
204 The major biography of Roger is that by Kealey, Roger of Salisbury, Viceroy of England, which does, however, rather overstate his powers and authority.
205 'It is unlikely that he held a formal office, but his position certainly bore two strong resemblances to the Justiciarship': West, The Justiciarship In England, p.18.
206 Dialogus 1950, p.42.
207 Kealey wrote: 'There is a rather puzzling suggestion that Roger "took his seat" at some already well-established exchequer': Roger of Salisbury, p.53.
208 Blanching is discussed in Chapter 4.
209 Dialogus 1950, p.50.
210 Ibid., p.50.
211 See Powicke & Fryde, Handbook of British Chronology, pp.67-71.
212 Ibid., p.68.

213 Dialogus 1950, p.25.

214 Moreover, a few sheriffs were great magnates who could effectively appeal direct to the king against decisions of their social and political inferiors who constituted the court.

215 The form of the Pipe Rolls is peculiar, and could have taken other forms.

216 As was Kealey, Roger of Salisbury, p.27, and Hollister, in Hollister & Baldwin, 'The Rise of Administrative Kingship: Henry I and Philip Augustus'.

3

THE LOWER EXCHEQUER AND THE RECEIPT OF MONEY

PART I

Richard fitz Nigel passes quite quickly over the receipt of money. To him it would have been a straightforward affair, the detail of which was carried out by staff of the Lower Exchequer. The mundane operations of receiving cash - of counting, weighing, and packing large numbers of silver pennies; of giving receipts to the people paying in; and of keeping records of the sums received - were routine matters, quite familiar (in principle at least) to all. What was familiar in the twelfth century is, however, not necessarily at all routine in the twentieth century.

Most sheriffs would pay into the Exchequer, each half year, some hundreds of pounds. In reality that meant tens of thousands of silver pennies. Whether the totals were to be blanched or not, these pennies had to be accounted for by tale, and so had to be counted. Bank cashiers of only a few years ago could count modern coins at what seemed - to their customers - a quite incredible speed. The requisite was to have a smooth wooden surface to slide the coins; not to pick them up individually. Bagging of pre-decimal coin was done in five shillings of bronze and five pounds of silver. That was a large handful, rather too large for one hand to hold loose coin comfortably, which was why bank cashiers scooped up their counted quantities with special shovels in order to tip them into the bags.

THE LOWER EXCHEQUER - I

The Dialogus records that the Exchequer tellers counted their silver pennies a hundred shillings (five pounds) at a time, and placed them in wooden bowls holding a hundred shillings each.[1] That meant counting by lots of twelve hundred coins, weighing in theory five Tower pounds - in modern terms 1¾ kilogrammes. It simply would not have been practical for the tellers to have used such a large unit as their initial grouping, but what they did use we do not know. Presumably it was either eighty (which made half a mark) or, and more probably, sixty (which made five shillings);[2] larger units than those would have given great difficulties in handling. The complement of tellers was just four,[3] but four men who were practised in the techniques could count large quantities of coin comparatively quickly, perhaps a pound a minute each; though that is likely to have been quite on the high side for maintaining over long periods. A good average might be £40 an hour, so that a deposit of £400 would take something like two and a half hours to count - and then perhaps recounting was necessary if the sheriff disputed the grand total. The Dialogus does not mention provision for recounting, but the nature of the tract is such that it would be unlikely to do so: Richard fitz Nigel was not interested in the minor detail. A single penny had considerable value in its own right. The Watchman of the Lower Exchequer received wages of only one penny a day; the tellers themselves only received two pence a day as wages, or three pence if they were away from their home base.[4] As a very rough analogy, one can think of the silver penny as being the equivalent, for lower wage scales, of the ten pound note of 1989; standards of living were so very different that real comparisons are impossible, but for this purpose, and this purpose alone, it gives a reasonable indication of the importance of a single coin. From this angle, therefore, it is obvious that the speed of counting would have been secondary to the accuracy of counting, so that the

estimates made above of time taken in counting may well be underestimated.

Richard fitz Nigel did say that the Weigher and the Melter could be asked by the Chamberlains to assist the tellers when the amount of money brought in was more than they could manage: although he carefully added that this was a voluntary service, not part of their duty, the implication is that refusal was not expected.[5] Yet when one considers the salaries paid to those two officials, it is very surprising. The Melter received five pence a day, the same as the Treasurer's Clerk, and the Weigher received no less than twelve pence a day: half as much again as each of the two knights in the Lower Exchequer who represented the Chamberlains there.[6] It seems inconceivable that either, and especially the weigher, would assist the tellers in person. Presumably, therefore, they would depute assistants for the task - if, indeed, they were even present in person and not by deputy. Both the Weigher and the Melter held their posts by serjeanty. That of the Weigher was held for the manor of Broad Windsor in Dorset.[7] That of the Melter is somewhat obscure in the twelfth century, but in the mid-thirteenth century it was purchased by the well-known Edward of Westminster: he was a man busy on many royal tasks and, although those mostly were executed in the Westminster area, it seems beyond belief that he executed the Melter's duties in person.[8]

The title of 'Weigher of the Exchequer' used by modern historians is somewhat misleading, but so is that of 'Knight Silversmith' (miles argentarius) used by Richard fitz Nigel. By the time that the Dialogus was written, the duties of the office were largely ceremonial, to give a certain solemnity to the highly important task of assaying a sample of the coin paid when it, or part of it, was required to be blanched. Some weighing of coin in

the Receipt was undertaken, but by the knights of the Chamberlains, not the 'Weigher'. When money was paid in, the whole amount was tipped on the table, and one of the tellers carefully mixed up the heap of coins so that any selection from it would fairly represent the whole, good and bad, heavy and light. A Chamberlain's knight then picked out at random sufficient coins to balance the Exchequer pound weight on the scales. The actual number of pennies in the scale-pan was then counted.[9] This count was highly important, for much could rest upon it. In theory there should have been exactly 240 pennies - assuming that the Exchequer pound weight was equal to the 'Tower' pound by which the coins were struck.[10] The actual number would vary upwards from 240, due to circulation wear at least, and perhaps due to nefarious practices. If the number exceeded 246, the Dialogus states that the money was regarded as too bad (that is, too light) to be received,[11] but from the evidence of the blanching records it seems unlikely that this rule was operated.[12] At all events, when the bulk of the money was counted, each £5 lot was weighed, by the Chamberlains' knights, to detect any error in the counting: if any bowl was found to be short weight the contents were at once poured back into the heap of uncounted coins.[13] No mention is made at this point of tolerances. Presumably allowance was made in respect of any shortfall on the average as disclosed by weighing the sample pound, for otherwise virtually every bowl of coin would have been rejected! But there must have been some further, even if small, tolerance allowed as five-pound lots would inevitably vary a little from each other. It may be, of course, that the scales used for weighing these bowls were not themselves sensitive enough to register a weight discrepancy of just a pennyweight or two.[14]

The money, after the counting and weighing, was packed by the Chamberlains' knights into sacks (forels)

holding a hundred pounds each.[15] Obviously, sums of less than a hundred pounds would not be left lying around in open bowls, and they would be put away carefully until another sack could be completed; or put into a 'current cash' float which could be used for payments out of the Exchequer. The significance of £100 sacks, which were sealed by the Treasurer's Clerk, was presumably twofold: they were too heavy (about 35 kilogrammes) for anyone to walk off with them without being noticed; and the seal certified that the contents were £100, so that for paying out large sums the Exchequer officials could give out entire sacks for each £100 and only needed to count out any balancing figure. It is convenient to note here that the money was stored in chests with two different locks, the Chamberlains' knights holding one key each, and a strap placed round the chest was sealed by the Treasurer's Clerk, so that none of the three could open the chest without the others.[16] Surviving chests of this nature are of later date than the twelfth century and have three locks: one each for the representatives of the two Chamberlains and of the Treasurer. This may well indicate that the Chamberlains were originally the only guardians of the treasure, and that the Treasurer's post was of comparatively recent institution in 1178: the sealed strap being a clumsy innovation which did not in itself prevent the Chamberlains from opening the chest, but merely made it obvious to the Treasurer that tampering had taken place if he found his seal broken.

If the money was paid in on account of blanch farm, a sum of forty-four shillings was taken from the heap of coins after the mixing, and put away in a purse, sealed by the sheriff with his own seal, in order that this sum might be used for assay purposes at a later date.[17] Apart from that, the treatment of coins was identical: it made no other difference to the Lower Exchequer whether the sheriff was to account for blanch or by tale. Money was

money, and the Lower Exchequer had itself to account for it by tale, whatever its source. The counting and the weighing were primarily for the purpose of checking that the amount of money paid in was as claimed by the payer, but also ensured as far as was reasonably practical that each sack contained £100 by tale. Obviously if a sack was made up from a number of different payments into the Lower Exchequer, particularly of payments each less than £5, the procedures would have to be modified somewhat, and greater reliance made on counting (and perhaps recounting).

The sheriff or other accountant would require proof of the amount he had paid in, when later he had to present his account in the Upper Exchequer. The officials of the Lower Exchequer - the representatives or servants of the Chamberlains and the Treasurer - would need to keep records of how much they had received, for they, too, were subject to audit. The Dialogus treats of these aspects in a very few lines. In even briefer summary, the procedures were:

a. the Chamberlains' knights (or, rather, their servants) made out a tally for each receipt.[18] A special size tally was made for sums which had to be blanched;[19]
b. the Treasurer's Clerk recorded in writing how much he had received, from what person, and in what amount;[20]
c. the Treasurer's Clerk inscribed the tallies with details of the money received;[21] and
d. not specifically mentioned, but by inference, the tally was divided into two pieces: the larger piece, the stock, given to the person paying-in, and the smaller piece, the foil, retained in the Exchequer.[22]

Before attempting to interpret these references, and to reconstruct the actual procedures, it is illustrative to note the procedures used in the early eighteenth century:[23]

a. When any man pays money into the Exchequer, he pays the sums in to the Teller, and the Teller makes a bill in parchment for the sum so paid in; which contains the Christian and surname of the party, his office, and the day of the payment of the sum paid in, in numeral letters;
b. this is thrown down through a pipe into the Tally Court;
c. then the Tally Cutter prepares the tally, which is notched according to the sum mentioned in the bill;
d. the Auditor of the Receipt, who was anciently called the Receptor Talear', writes a duplicate upon the wood of the tally, of the contents of the parchment bill and the sum, which is written in numeral letters in the bill and expressed by notches upon the tally;
e. then the Clerk of the Pells enters the bill in his book;
f. then the Scriptor Talear' reads the tally, the Clerk of the Pells at the same time looking into his book, to see that his entry and the tally agree together;
g. then the Chamberlains strike the tally, that is divide it into two, and the tally or stock is given to the party, and the foil or counterpart is left with the Chamberlains;
h. the bill is carried away and foiled [filed] by the Auditor.

The purpose underlying this system was to provide internal checks on the accuracy of the records and on the probity of the personnel involved. That much was understood by Gilbert, though his explanation of how it worked for the receipt was incomplete: he left out of his account what happened to the cash itself. The Teller was physically separated from the Tally Court. The parchment bill was the internal document stating what he had received, which thereafter passed out of his control. It is not stated, but the Teller must surely himself have kept a record of the monies he received, for otherwise he would have been at the mercy of the other officials. At the very least he needed a memorandum of the receipts each day, by name and amount, in order to reconcile his actual cash.

The tallies were prepared in the Tally Court. The parchment bill was not only used there as the basis for the Tally Cutter to prepare and notch the tally, but also by the Auditor of the Receipt to write the details in duplicate on the prepared tally. The date was needed, to aid the Chamberlains' office to find their part when it was required.[24] The parchment bill was then passed to the Clerk of the Pells, who entered the details thereof in his records. As a check, the Auditor then spoke aloud the details he had written on the tally, while the Pells Clerk read the entry in his book. It is not specified that anyone checked the amount recorded in notches with either or both of the written records, but it must have taken place at some stage. Only after these various operations and checks was the wooden tally divided. The stock was given to the payer (who had to wait while it was all done), and he would have checked that all the details on his part were correct. The counterfoil of the tally - the duplicate of the receipt given to the payer - was held by the Chamberlains' office until it had to be produced for the process of settling the account. The parchment bill itself, the originating document, was filed by the Auditor of the Receipt against the eventuality of any query arising. It would not be at all surprising if he, too, kept a memorandum record of the daily bills. If that were the case, then there would be three places with a written record, plus the counterfoil tallies, in the eighteenth-century Exchequer. A similar system seems to have existed since at least the mid-thirteenth century: the surviving Receipt Rolls from then appear to be in three series (the nineteenth-century arrangement of them in the Public Record Office destroyed their original sequences and associations beyond recovery).

In the late twelfth century, however, the Dialogus mentions only one written record of receipts (apart from the inscribed tallies): the Treasurer's Clerk recorded in

writing how much he had received, from what person, and on what account.[25] The surviving Receipt Rolls from the twelfth century (all only fragments) are too few to determine whether there was only one series originally, or whether they were kept in duplicate as appears to be the case from the early years of Henry III. The Dialogus cannot be relied upon implicitly, for Richard fitz Nigel may have omitted detail here, as he certainly did elsewhere in his treatise; and there is an analogy half a millenium later, when Gilbert apparently omitted some clerical records from his own treatise. For the purposes of both the Treasurer in the late twelfth century, and the Chief Baron of the Exchequer in the eighteenth, it would have been sufficient to refer to just one written record of receipts even if more were maintained.

The eighteenth-century description of the physical arrangement of the 'Receipt' shows it to be more elaborate in some respects than in its earlier form, although the different money of the eighteenth century had eliminated the procedure of weighing the coin received. The Teller was separated from all other departments, although it is not clear if the Tally Court was in a separate room from the Pells officials. The Dialogus implies, and there is no reason to doubt it at this point, that the 'Receipt' was all in one room. What is necessary here, therefore, is to examine the account given by Richard fitz Nigel to determine what were the internal checks, if any, imposed on the department which physically received the cash, gave receipts for it, and stored it.

In fact there appear to be no formal internal checks: the double proof of the coin received, by weighing as well as counting, does not fall into this category. The Treasurer's Clerk made out the Receipt Roll as well as inscribing the tallies. We could assume that a check was made that the sums inscribed on the tallies did, in fact,

agree with the sums indicated by cuts upon those tallies. We could equally assume that the tallies were checked against the Receipt Roll before handing the stocks over to the sheriff or other payer: the payer would be particularly concerned to establish that he received the right number of stocks, each of them for the correct amount, and the officials of the Receipt would be equally concerned to establish that the tallies given out were for the selfsame sums which they would eventually have to account for to the Barons when they audited their cash store held in the great chest. These were but checks on clerical accuracy. Internally within the Receipt, the Chamberlains and the Treasurer, through their deputies or servants, were jointly responsible for the receipt of cash, issuance of the receipts by way of tally, and for the store of money. All three were concerned with receiving the money, with counting it, bagging and storing it, and with the preparation of the tallies. They required, needed, only one written record between them, for all three were responsible equally and jointly. The introduction into the Receipt of the Pells Clerk, who kept an independent record, was a thirteenth-century innovation to provide a further check within an organisation which had developed due to a diminution in the direct physical control by the Chamberlains and the Treasurer themselves of what went on in the Lower Exchequer.

So far, the Dialogus has been followed for how receipts were treated in the Lower Exchequer. But for counties the sheriff did not pay in just his farm. Always there were some additional miscellaneous items, and the Dialogus does not make it clear whether one sum of money was used to account for several items in the Upper Exchequer, or whether separate deposits were made - and separate tallies cut for them. This will be examined in detail below, but it is immediately obvious from the Pipe Rolls that many items, at least, on the account did each

have their own tally. Proceedings in the eyre courts which resulted in cash due to the king were all accounted separately, and in large counties such as Yorkshire there could be several hundred of these debts arising from a single eyre.[26] Several hundred tallies could need to be cut in the Lower Exchequer in the course of a single term for one large county alone. In busy years the total number of tallies required could run into thousands, mainly for very small sums.

This puts a completely different complexion on the activities in the Lower Exchequer. It was not just a question of receiving a few large sums, where the problem was spending a lot of time on counting the pennies, and issuing a tally was comparatively very quick and easy. Additionally, sheriffs paid in for large numbers of small sums, where the counting became the minor problem and the bottleneck changed to the tally cutting - and writing - department. It would not take very long to cut a single tally for a small sum, but it had also to be inscribed, and checked, and then divided. A minute for each would be a low estimate: four hundred at a minute each would require nearly seven hours to process - without any of the breaks which nature requires. In practice it might have taken much longer, but medieval work rates are impossible to estimate with any degree of accuracy. Moreover, the county sheriffs were not the only people to pay money into the Exchequer. An ever growing number of other accountants had to present accounts. They had to pay in their dues, and receive tallies, before they were called to the Upper Exchequer. The Dialogus seems to give the impression that all monies were paid in during the course of a single day, and thereafter the sheriffs and other accountants had to wait around until they were called to account. Several commentators have understood it in that sense, and given wide currency to it.[27] In fact the mechanics of the system render such an interpretation

quite impossible. To count the money and to issue tally receipts would have taken weeks rather than days, let alone one day. If all sheriffs were summoned to appear on the same day, what did they do with the large sums of money they had brought with them, in the interval between appearance and being able to pay in? Did they keep it with them, in their lodgings or hired houses? The problems of security would have been grave, even if the sheriffs had brought an armed escort with them to safeguard the substantial sums of money on the sometimes long journeys from their counties. It seems unlikely that they would have been able to deposit sealed boxes or sacks of coin in the Exchequer itself until their turn came to have their renders counted: that is the kind of detail one would expect to find mentioned somewhere in the surviving records, if not in the Dialogus itself.

Could the sheriffs, or some of them, have deposited their cash for safe custody with places like the Temple? The Templars were accustomed to hold valuables for other people. The Temple in London was even used by the king, on occasions at least, to store cash which had been received at the Westminster Exchequer.[28] One is led on to wonder whether the Temple could have acted as a banker, rather than just a safe-deposit? Could sheriffs have paid their cash to the Templars, and paid a draft from the Templars into the Exchequer instead of actual cash? The idea is attractive, for the Exchequer officials would thereby have the trouble of transporting their cash to the Temple done away with, as well as relieving them of the greater task of physically counting hundreds of thousands of pennies. There is, however, one basic difficulty which could not be overcome: a sample of most counties' cash had to be assayed. A random sample could not be extracted from the whole deposit if it had gone to the Temple. Allied to the extreme conservatism of the Exchequer in all

things, the notion has to be dismissed - for the twelfth century.

We must return, therefore, to the actual payments into the Receipt of the Exchequer. To consideration of how the cash was paid in, and how it was recorded. The principal source of information is the sadly neglected Receipt Rolls, fragmentary as they are, and even then available only for the last three lustres of the century.

PART II

As mentioned above, Richard fitz Nigel noted that the duties of the Treasurer's Clerk in the Lower Exchequer included 'recording in writing how much he had received, from what person, and on what account',[29] and he also observed that the contents of the Treasury included rolls of receipts (rotuli receptarum).[30] No complete Receipt Roll survives from the twelfth century. A substantial portion - perhaps between a quarter and a third - of a Receipt Roll for Michaelmas term 31 Henry II has been published,[31] and apart from that there are only a few odd membranes: three for 32 Henry II (two of which are consecutive)[32] and two for 6 Richard I.[33] The membrane published as part of a Receipt Roll of Easter 7 Henry II[34] is very obviously not from a Receipt Roll; it records sums which had already been blanched, and is a Memorandum of the Easter View. Both the 'Jewish Receipt Roll' of Easter term 5 Richard I, relating to the 'Northampton Donum' (three membranes),[35] and the single membrane listing receipts in in Easter term 7 Richard I,[36] are constructed very differently from the undoubted Receipt Roll fragments and warrant separate consideration. It might usefully be noted that the even fewer fragments of Receipt Rolls of the reign of John are not, as officially described, single column rolls, but have wide membranes with three columns.[37]

The main features of the firmly identified twelfth-century Receipt Rolls[38] are that the membranes were sewn foot to head into continuous rolls, written on one side only of the parchment, basically in a single column of entries on the left-hand side although occasional additions were made which could, loosely, be described as usually in the position where a second column would have been if there had been two columns. Each entry normally

gives the name of the person paying the money, a sum of money, the name of the person for whose debt it was paid, and the nature of the debt. The entries are grouped under headings, which are usually the names of counties, of 'honours' or other estates in the king's hand, or even by subject matter such as pannagium or Judeorum.[39] There is no indication of the specific date of each receipt,[40] and it is obvious from the writing that not all of the entries within each headed section were written at one time; there are additions as well as alterations and deletions.[41] Sub-totals on the roll often cover more than one headed section, and are of the final state of the entries, so that it is apparent that section totals were not in themselves of significance and that the rolls themselves were not used as a check on daily cash received, nor of the total received from any one person.

The characteristics within each heading naturally vary somewhat depending on what type of account is dealt with, but are consistent within each type. The 'county' accounts follow the Pipe Roll practice: counties accounted for separately each have a separate section, whereas the 'twin' counties accounted for together share a single section in the Receipt Roll. All of the 'initial' entries are sums of money paid in by the sheriff of the county (or joint counties) - or at least in his name.[42] The first such entry is the payment in respect of the county farm, and in those cases where the farm was blanch, against the entry is a note of the result of the eventual assay: lib(ra) ars(it) being written in at the time of the initial entry, with the actual number of pence 'burnt' added in a later hand. If no money was actually paid on account of farm there is no entry for it: being a Receipt Roll it records money paid in to the Exchequer, and if there was no sum paid in there was no entry. If the farm was by number, that fact is usually noted against the entry, and where the farm was partly blanch and partly by

number, the sums of money paid in on account of each were separately entered. The other 'initial' entries prove to be in the same order as they eventually appeared in the corresponding Pipe Roll.[43] This is of particular interest and significance, as it throws some light on the practices of both the sheriff and the Exchequer.

It appears that the Lower Exchequer prepared and issued a tally, as a receipt, for each item of cash paid in, however small it might be.[44] Hall concluded that there was 'no doubt that the entries [in the Receipt Roll] were literally copied from the inscriptions upon the several tallies issued in the Receipt', remarking that at a much later date the Receipt Rolls were still made up 'in precisely the same way from the brevia or "bills" from which the inscriptions on the tallies were copied'.[45] Making up the Receipt Rolls from the same source as was used for making tallies is not, however, the same thing as making up the Receipt Rolls from the tallies themselves. Perhaps Hall was, nevertheless, on the right track but simply drew the wrong conclusion. There had to have been a written source, in the twelfth century, which was available physically in the Lower Exchequer when the money brought in by the sheriff was being counted and receipted, and which had the items listed in the correct order that the eventual Pipe Roll (not written at that stage) would use.

There was no practical way in which the staff of the Lower Exchequer could, from their own records, themselves have sorted the tallies and Receipt Roll entries into the order in which they would later be used in the Pipe Roll accounting. The sheriff did have that information. His Summons to the Exchequer did list the debts for which he would be held responsible, and that Summons was subsequently followed by the Upper Exchequer in its proceedings of which the Pipe Roll is a record. The Summons itself was a solemn and sealed document, which

was produced and used in the Upper Exchequer proceedings, so that it seems most unlikely that the sheriff would annotate it with details of the cash he had collected and paid in. We are therefore left with the supposition that the sheriff must have brought with him a list of the dozens of individual items for which he was delivering cash, giving details of the names of the debtors, the reason for their debts, and the amount of cash he was paying on each of those items.[46]

The possible actual procedures within the Lower Exchequer will be considered below. But first a suggestion by Jenkinson should be discussed. He held the theory that the Receipt Roll was 'in origin purely a matter of Pipe Roll convenience; a collection together of particulars, made either by the officials of Receipt or by the Pipe Roll clerks themselves'.[47] There were two principal reasons that he put forward in support. One was that the earliest Receipt Roll closely followed the Pipe Roll in its arrangement and in some details of its form. The other related to some Pipe Roll references to rolls of details, not set forth in the Pipe Roll, kept by one of the officials of the Exchequer.[48] What he regarded as the earliest Receipt Roll is, however, an Easter View. The Receipt Rolls proper simply record the various sums of money paid in by each accountant; a quite natural arrangement regardless of whether there was a Pipe Roll or not. His references to the 'Roll of the Archdeacon', are unable to bear the interpretation he put upon them.[49]

Not even significant for Receipt Roll evidence are the Pipe Roll entries which refer to payments into the Receipt by sheriffs for multiple small debts. Those arose as a custom only after the legal reforms of Henry II increased enormously the number of amercements levied by judges on circuit in the counties.[50] The wordings for these vary a little in detail, but they can be normalized

as:

> [the sheriff] renders account of [sum of money] for [amercements, or forest fines, etc.] of the men whose names and debts and reasons for the debts are noted in the roll of the justices [usually named] deposited in the Treasury. Paid into the Treasury in [a number] tallies. And he is quit.

What happened was that a roll detailing the amercements and fines imposed by justices was sent by them to the Exchequer, to inform the latter of what was due. Normally a large percentage (and frequently a majority) of those debtors paid their dues to the sheriff more or less straightaway, and these were accounted for by the sheriff, in the first year that they came into charge at the Exchequer, in one conglomerate entry.[51] Those individuals who paid only part, or none, of their debt had their details recorded separately in the Pipe Roll for the purpose of carrying them forward, in so far as they were unpaid, for collection in a subsequent year. So far as the Upper Exchequer was concerned, however, the reference they made for those paid in full in bulk was to annotations on the roll of the justices, not to the Receipt Roll. The justices' roll did, in fact, form part of the records of the Upper Exchequer: Richard fitz Nigel described how details from the rolls newly received were extracted for inclusion in the Summonses to the sheriffs[52] - but the Receipt Rolls were confined to the Lower Exchequer as a record. Debtors had to produce their actual receipts, the tally stocks, in the Upper Exchequer to prove the payments they had made, and could not appeal to the Receipt Roll. Even in modern times, until a few years ago, taxpayers under Schedule D who were entitled to a refund had to produce their actual receipts for the payments they had previously made before the refund could be made: and this although the refunds were made through the Collector of Taxes who had issued the original receipts in the first place. If the original receipt was lost, a duplicate could be obtained on application to the Collector of Taxes, and then submitted to the self-same

official as proof of payment! The Collector was not allowed simply to accept the entries in his own records as sufficient proof of original payment for the purpose of making a refund. In the twelfth century it must surely have happened on occasion that a debtor lost his tally, and there presumably must have been some provision for him to obtain a duplicate. No records of this exist, and the later thirteenth-century provisions for obtaining replacement tallies[53] are not necessarily a continuation of what happened earlier.

Be that as it may, a main argument by earlier historians against a Receipt Roll having been kept by the king's financial servants from the earliest times was their fixation that bundles of tallies formed, or could form, an effective accounting record.[54] Whereas, of course, a mass of receipts or receipt stubs is completely unwieldy, does not lend itself to totalling (except, and very laboriously, on an abacus or a counting board), and, perhaps most importantly, does not lend itself to ready auditing. The fact that the Receipt Rolls of the late twelfth century were not used in the processes of the Upper Exchequer is no argument that they were not necessary for the audit of the Lower Exchequer itself. Fortunately the large fragment of the earliest surviving Receipt Roll does include the end of the roll, with its totals, and with the note that it has been checked. Just who checked it, and how, is not clear, but certainly someone had called the Lower Exchequer to account for the monies it had received, and paid, and for the disposal of the balance. There is no mention of the several sums of forty-four shillings abstracted from each deposit on account of blanch farm for the purposes of assay.[55] Doubtless they were noted somewhere in the Lower Exchequer's records that have not survived. The 'loss on the assay' by which the sums paid in for blanch farm were abated was, of course, of no real concern to the

accounting for actual cash in the Lower Exchequer. There they had to account, by tale, for the cash actually received by them. Nevertheless, special arrangements were made, in the Upper Exchequer, for payments on account of blanch farm: a special, small, memoranda tally was cut and issued when the payment was deposited, and after the assay it was broken, a new, full-length, tally was cut for the abated sum, and a special small combustion tally cut for the amount of the abatement; the two were attached together,[56] and together made the full sum entered on the Receipt Roll, for which gross sum the Treasurer and Chamberlains were jointly responsible.[57]

There is a slight problem here, because in the course of the examination of the sheriff in the Upper Exchequer it could happen that the court would judge that the sheriff should have paid in some monies which he had not in fact done, and resolve that some of the cash paid in on account of his farm be diverted to that other debt - thus reducing the amount paid for the farm - and the tally for the farm payment was adjusted accordingly.[58] Although the 'servant' of the Chamberlains in the Upper Exchequer adjusted the tally for the farm (the Dialogus does not say so, but presumably he also cut a new tally for the debt which was deemed to be paid), no mention is made of adjusting the Receipt Roll. No such reductions are apparent on the surviving Receipt Rolls, but that may be due to no more than that the fragmentary remains do not cover a case where such an adjustment had been made. On the other hand, although Richard fitz Nigel seems to imply that it was a frequent occurrence for a farm tally to be altered, it may in fact have been quite rare: the exceptions to a general rule often take much more prominence in a manual of procedures than their frequency in practice actually warrants. And in any case, in practice the sheriffs may have catered for shortfalls in their renders by paying in additional sums to the Lower

Exchequer in respect of items assessed on them by the court.[59]

There is, however, the distinct possibility, a likelihood even, that even if the tallies were adjusted in the Upper Exchequer, no corresponding adjustments would necessarily have been made to the Receipt Roll. If the Receipt Roll did not form part of the records utilised by the Upper Exchequer, there would be no pressing need for amendments to be made to it. Indeed, such alterations would, in effect, falsify the record of what the sheriff had actually paid in on behalf of specific items in his account, and no auditor - medieval or modern - could approve of that. The real problem is to appreciate the reason(s) for the alteration of the actual counter-tally in the Upper Exchequer. Such alterations could, in practice, only have been effected by cutting a replacement tally, and the two parts split. The sheriff would need to produce his original tally-stock, have it compared with the foil held for the Chamberlains, both old parts be broken, and the new stock for the farm given to the sheriff so that he could produce it again at the eventual closing of his farm account. One has to presume that Richard fitz Nigel was fully aware of the details of what happened: the proceedings of the examination would have had to be halted while the original tally was produced and the replacement tally prepared and given to the sheriff. More rode on such an alteration than a simple transfer between debts. The farm tally was, of course, still at the stage of being a memorandum tally, and still subject to the blanching process. The latter, as explained below,[60] was a solemn occasion before the full Exchequer court in session, and it would have detracted from the formality of those proceedings if, instead of an almost ceremonial production of the tally-stock and matchment of it with its foil, there had been a discussion of just what sum of money was due to be subjected to abatement.

Some historians believe that Receipt Rolls do not pre-date the reign of Henry II.[61] That theory can be traced back to C.Johnson, who briefly sketched the operations of the Exchequer in his Introduction to the first volume of the 'new' series of publications of the revived Pipe Roll Society.[62] It was based on his interpretation of the fragmentary membrane of Easter, 7 Henry II, which he took to be an early form of Receipt Roll; which 'takes account only of the farms of counties and certain other payments which may be regarded as of the same nature...and pays no heed to what is afterwards called Green Wax'.[63] Johnson presumed that the form 'developed before the end of the reign of Henry II into a complete statement of the payments in each county on all accounts for the term with which it dealt', by comparing it with the Receipt Roll for 31 Henry II;[64] but as the earlier fragment is not a Receipt Roll, but a schedule of an Easter View, his deduction was not valid.

As each sheriff, or other accountant, came to the Lower Exchequer with his money to pay in, did he have one large consignment of cash to cover both his farm and all the multifarious smaller items? Or did he have one large sum for his farm plus a considerable number of small purses each containing a separate sum of money to pay the individual small debts? Richard fitz Nigel only describes, and then in broad terms, receipts on account of farm, actually of blanch farm, which were subject to particular checks of weighing as well as counting.[65] If small sums were paid in separately (and the bulk of the amercements were for less than one pound, frequently for only half a mark), it is obvious that the same check of weighing in five pound lots could not be applied individually. Such sums would therefore have to be received by count alone, unless a different kind of check by weight was imposed. On the renovation of the coinage in 1204-5 it was decreed that individual pennies could remain in circulation unless they had lost more than one-

eighth of their weight, [66] which is the earliest surviving written indication in England of a practice of weighing coins in commerce. In the later thirteenth century it is well recorded that some government officials did weigh small sums of the money proffered to them for payment of taxes, and presumably a similar practice was, or could have been, used in the twelfth century Exchequer for sorting out and rejecting lightweight pennies.[67] For otherwise there would have been a temptation for sheriffs, and others, to sort their coins before coming to the Exchequer, in order to use the best and heaviest for their farm, which was counted and weighed, and the lightest for their other dues which were only counted.

From the surviving fragments of Receipt Rolls of the twelfth century we cannot, in fact, even deduce that there was a practice, in the Exchequer, of checking on, and adjusting for, lightweight coins. Following the total recoinage of 1180, the circulating medium was of good quality, and the records of the assays which survive from the succeeding years show that thereafter it was rare for the blanching rate to be more than six pence in the pound. As is discussed below,[68] a rate of six pence would be produced on assay of full-weight coins; being the standard 'loss' on the alloy of properly alloyed coins. Indeed, the results of assay which are noted on the Receipt Rolls against the monies paid in on account of blanch farm are, so far as can be seen, all at six pence. This has the implication that the coin paid in against the farms had no deduction made from it in the Upper Exchequer accounting in respect of weight loss.

In 1185, of course, the bulk of the coin in circulation was comparatively newly struck,[69] and an appreciable loss of weight would not be expected in any random sample from circulation. Nevertheless, some indication of a slight diminution in weight could have

been expected even by 1185, and certainly it should have shown up in the 1190s and the first lustre of the thirteenth century. Such information as can be gleaned for losses on assay in that period indicate, however, that weight loss on the coin submitted for blanch farm was never more than a pennyweight or two in the pound (less than one per cent).[70] Yet that is quite inconsistent with the stated reasons for the renovation of the coinage in 1204-5. Some exaggeration in the official reasons for instituting the renovation could be expected,[71] for the more old coin that could be re-passed through the royal mints meant a bigger profit to the king. It may be significant that reported profits from the mints at that time were not particularly high, and that some of the farmers of provincial mints were unable to pay their farms in full; both indicators that the throughput was lower than anticipated.[72] Nevertheless, metrological studies of the Short Cross coinage do show that age-related weight loss was a pertinent factor.[73]

An assumption could be justified, therefore, that sheriffs (or at least those paying their farm blanch), did in some way sort their coins into heavy and light groups, using the former for their farm and the latter for other purposes. Normally sheriffs did, however, also make payments to third parties on the king's instructions. Possibly, therefore, the 'worst' coins were expended by them far from the Exchequer, and this prevents us from being able to determine whether the payments to the Exchequer other than for blanch farm were tested in any way. Nor, by reason of this factor, can we determine whether the sheriff presented one big payment covering all the debts, or separate payments for each individual debt. Richard fitz Nigel said that the sheriffs of certain counties, who paid no blanch farm paid their farm by tale only.[74] Certain other counties paid their farms partly blanch and partly by number. In most cases the Pipe

Rolls, and the Receipt Rolls, describe the money paid in for a tale farm as numero. Literally that means it was counted, but need be no more than a customary phrase to indicate the type of payment: the positioning of the word numero - detached from the prime entry - in some of the Receipt Roll occurrences (but not in all) could be argued either way.

A feature of the thirteenth-century Exchequer was the 'proffer'. Not mentioned specifically in the Dialogus, the sheriffs and some other accountants attended the Upper Exchequer on the first day of each of the two Exchequer terms and announced how much cash they were bringing in. This occasion is known from the Memoranda Rolls, the earliest surviving specimen of which just comes within the twelfth century. The partial such Roll published as of 1 John includes the Michaelmas 1199 proffer, which list many sheriffs, or their representatives, and the sums they proffered, mostly distinguishing how much was on account of farm from any other payment.[75] They are nearly all sums in whole pounds and, where there was a blanch farm, the amount of the farm was described as blanch. That cannot mean that the sums had already been assayed, and so must be interpreted as a tale sum which was on account of blanch farm (or possibly the sheriff's estimate of what a tale sum would amount to when blanched - which would be easy enough to do by abating a tale figure by the 'standard' six pence in the pound). One of them, the third in the list, representing William Marshal, who proffered £20 blanch in respect of the town of Gloucester, notes that he had a tally for it. He must surely have been one of the first, if not the first, to pay his money into the Lower Exchequer, and had it counted on the first day of the term. The reason for introducing the Adventus Vicecomitum here, is that the entries imply that sheriffs, and others, did customarily pay in their farm separately from their other debts. The fact that only a total sum is

mentioned for those other debts does not, however, necessarily have to carry the consequential meaning that one total sum was paid in, and counted, on account of all those other debts, and then split into its individual constituent parts for preparation of individual tallies and individual entries in the Receipt Roll. The position is complicated, moreover, by the next surviving Memoranda Roll, published as of 10 John: there the schedule of Adventus Vicecomitum is for the Easter 1208 proffer, does not mention blanching, and in most cases a single round sum was proffered for both the farm and the other debts on the Summonses.[76] It is not known whether this change is one of presentation for an Easter proffer, or signifies an alteration of practice. More to the point, the purpose of these 'proffers' is obscure.[77]

Brown confused this record with the Memorandum schedule of the result of the Easter View, which does note the blanched sums finally credited to the farms: specimens of which occasionally survive.[78] Richard fitz Nigel had carefully noted that this Memorandum was different from the memoranda written on a separate roll so that the barons could decide points of difficulty which had arisen.[79] The Memorandum schedule could only be made up as and when each sheriff, or other accountant, had been examined on his View, and when the sum finally determined as being on account of his farm had been blanched after the assay. Thus it was a very different kind of record from the Adventus Vicecomitum (for both terms) included in the Memoranda Roll. Curiously, Stenton did not discuss the Memorandum schedule of the Easter View in her Introduction to the Chancellor's Roll of 1196, although she recognised it for what it was.[80] Possibly she did not wish to compare it with the fragment of the Easter View Memorandum published only a few years earlier by Johnson as an early form of Receipt Roll - especially as she was General Editor of that earlier publication.[81]

PART III

The impression is given by Hall (no doubt inadvertently) that a single scribe wrote the Receipt Roll of 31 Henry II.[82] Even a cursory examination of the published facsimile reveals, however, that several scribes had a hand in the writing, using a variety of styles in setting out the repetitive details. This is not the place for a study of the palaeography and diplomatic of the roll, but a few comments are necessary. Within each county, or other accounting unit, the initial batch of entries (usually the bulk of them) are made by a single hand, and those entries are in the same order as they appear in the corresponding Pipe Roll. A space of several lines was left after the last of these initial entries, before the next heading was written centrally. In most of the counties, and in some of the other units, another hand, or sometimes more than one further hand, wrote additional entries in the space initially left blank, or on the right-hand side of the membrane: it may not be possible to distinguish (all of) these later entries if they were made by the same hand as the initial group. The additional entries are for cash received in respect of items scattered through the corresponding Pipe Roll account. All of the initial entries in each section are noted as paid in by the named sheriff (or named accountant in the non-county items): all except the very first entry using the de eodem formula. The great majority of the additional items in each section also commence with de eodem, even if on the right-hand side of the membrane: a very few of the additional items are noted as having been received from some other person. The result of the assay of monies paid in for blanch farm can usually clearly be seen to be a later addition.

The conclusion I draw is that the sheriff, or someone on his behalf, initially paid in monies for the debts he was responsible for, received a tally for each item, and the Receipt Roll was written up. To get them into the right order for the subsequent proceedings in the Upper Exchequer, the sheriff had to have brought with him a list of the items he was paying, itself drawn up in the order that his Summons gave. The sheriff had to inform the tellers of how much he was paying for each individual debt; the tally cutter had to be told (by the sheriff or through the tellers) of the amount; the Treasurer's Clerk had to be told for each tally not only of the amount but also of the name of the debtor and the reason for his debt, and write that information on both the tally (twice) and the Receipt Roll. It was not essential that the Clerk wrote on the wood of the tally and the parchment of the Receipt Roll at the same stage of the operations: he could have written up the Roll from the tallies filed in the correct order, or written on the tallies from the details in his Roll. In the latter case, the tallies themselves might have been cut from the details in the Receipt Roll: the Roll then effectively forming the 'bill' of much later Exchequer practice. Richard fitz Nigel's account of the duties of his Clerk does give the writing of the Receipt Roll before the inscribing of the tallies,[83] and although little, if any, significance need be given to that ordering by itself, there is equally nothing in the treatise which forbids that interpretation. Of course, there might even have been a 'parchment bill' written for each item just as in later practice.

So much depends on the ethos, the approach to their work by the staff of the Lower Exchequer. The system of recording which would naturally evolve in a busy office intent on getting through the rush of business as quickly and effectively as possible would, or could, be greatly different from that used by a staff hidebound by tradition

handed down from an earlier, less busy, era. In the early years of Henry II, the number of items for which cash had to be paid into the Exchequer was very much smaller than in his later years: the sole surviving earlier Pipe Roll also indicates that normally the number of individual payments into the Treasury under Henry I was comparatively small. The average size of each payment was, however, larger. The press of business in the later twelfth century was largely caused by a great number of individually quite small sums. The working practices evolved to deal with a few large items might well have been carried forward into the later period, despite the congestion and delays which would naturally follow.[84] It could be that, in the later period, each item of cash paid into the Exchequer was processed in a slow and ponderous way regardless of whether it was for several hundred pounds or just a few pence. That the tellers would count the cash, and call out the sum to the tally-cutter; when the tally was cut, that it was passed to the Clerk for inscribing; that the tally was used to write up the Receipt Roll; that before the tally was split, checks were made that the tellers' cash, the notches on the tally, the two sets of writing on the tally, and the writing on the Receipt Roll, were all in accord - and agreed by the depositor - and that only then was the tally split, the stock given to the depositor, and the foil strung on a string by the Chamberlain's staff, before moving on to the next item.

A bottleneck in such a system, for a succession of small amounts, would be the Treasurer's Clerk: he had to write the details of the sum paid in, the name of the debtor, and the reason for the debt, three times: twice on the tally and once on the Roll. Richard fitz Nigel is clear that there was only one Treasurer's Clerk in the Lower Exchequer, who received wages of five pence a day.[85] As Richard was the Treasurer, he should be reliable on

that point at least. Nevertheless, the Receipt Roll of 1185 clearly shows the handwriting of several different scribes. Although that is not necessarily inconsistent with one clerk at a time being present in the Lower Exchequer, for the Treasurer could have rotated his total staff of clerks to different duties at frequent intervals, we should not rule out the possibility that more clerks were employed in the Lower Exchequer in 1185 than when Richard fitz Nigel wrote his treatise just a few years earlier; nor is it inconceivable that the standard complement was a single clerk, but that in the times of greatest activity in the Lower Exchequer further clerks were made available on a temporary basis.

The significance of the entries added to sections of the Receipt Roll in different, later, hands has not previously been discussed. Although Hall had noted that some additions were made 'after an interval',[86] Richardson believed that the whole of the entries were grouped under headings which were entered on the Roll on a chronological basis 'presumably in the order in which the accountants appeared at the Exchequer'.[87] In general terms it is impossible to determine just when any particular addition was made in any group, or section. It goes without saying that the bulk of the entries, the initial payments into the Lower Exchequer, were made before the sheriff's examination commenced. Most, in some cases all, of the additional items could well also have been paid in before the examination began. Others, possibly, could have been paid in by the sheriff during the course of his examination; perhaps when the court ruled that he should have collected a debt and proposed to take it out of his farm, he paid in an additional sum to prevent that happening. Some of these later entries, ostensibly for an 'arrears of farm', on calculation obviously represent a tale sum paid in to compensate for the 'loss on assay', but the precise amount of that loss was only determined in the Upper Exchequer

during its full session, at the formal closing of each account.[88] In the unpublished fragment of Receipt Roll for 6 Richard I,[89] Herbert fitz Herbert paid in £46 of his farm for the county of Gloucestershire, and that was 'burnt' at six pence. A later entry in the same section of that Receipt Roll, for 'arrears of the farm', amounted to £1.3s.9d. Now £46 at six pence in the pound comes to only £1.3.0d., but if the £1.3s.0d. is itself further abated at a rate of six pence in the pound, the amount strictly due would have been £1.3s.7d.; here rounded up to £1.3s.9d. Apparently, then, the Exchequer court, in full and solemn session, waited during the final stages of the closing of Herbert's account, while he paid into the Lower Exchequer the amount still due, and the Pipe Roll entry bears no trace of any shortfall in the payment made, nor of any delay in the proceedings.[90] The farm of Cookham and Bray in 1185 had also been closed after a payment into the Lower Exchequer of the shortfall arising from its assay, without any trace of it appearing in the Pipe Roll.[91] Late entries in the Receipt Roll can even be for deposits made after the account in the Upper Exchequer had been closed. The account by Alan de Dunstanville for the honour of Earl Giffard was closed with him still owing £12.2s.0d. on the farm. The account on the Pipe Roll was then re-opened, and a further sum of £3.2s.0d. recorded as paid into the Treasury: that £3.2s.0d. appears as the last of his several additional entries in the Receipt Roll.[92] Hall had believed that an entry in the Michaelmas Receipt Roll described as 'arrears' would refer to arrears from the previous year.[93] Although it could, presumably, refer to a previous year, such arrears could certainly refer to a deficit on the Easter View of the same year, and even a 'deficit' arising in the Michaelmas term itself.

PART IV

As there were two Receipt Rolls each year - one for Easter term and one for Michaelmas term - while the Pipe Roll covered a whole year, it is obvious that the cash received in both of the terms has to be added together to arrive at the totals given in the Pipe Rolls. Unfortunately it is not until late in the thirteenth century that Receipt Rolls from both terms in one year survive. For earlier periods, therefore, where a Roll or part of a Roll survives at all, assumptions have to be made:

1. if the amount in the Receipt Roll for a specific item is the same as the amount in the Pipe Roll, then that was the only receipt during the year;
2. if the amount in the Receipt Roll for a specific item is less than the amount in the Pipe Roll, then a further sum was received in the other half year;
3. if there is no entry in the Receipt Roll for a specific item which does appear in the Pipe Roll, then the whole of that sum was received in the other half year.[94]

These assumptions are reasonable, and the vast majority of the entries in the surviving fragments of twelfth-century Receipt Rolls may thereby be interpreted satisfactorily, subject only to the proviso that individual debts from a current eyre, which were paid in full during that year (whether in one instalment or in two), although detailed in the Receipt Rolls were summarised into one figure in the Pipe Roll. This last factor was realised by Hall, but he erroneously gave the impression that parallel entries could be found for all the other items: for those he did not himself find, he presumed that they would come to light when the Pipe Roll for 1185 was printed and indexed.[95]

That presumption was certainly true for some items, but others give rise to difficulties which cannot be resolved in a satisfactory manner. Indeed, one is led to suspect that even if the full apparatus of complete Receipt Rolls, Memoranda Rolls, Plea Rolls, Originalia Roll(s), Memorandum of the Easter View, Schedule of Combustions, etc., had survived, there would still be a residue of problems in reconciling all the entries. Not all of the many decisions of the Upper Exchequer would be noted. Why should they be, if all the parties present agreed on a particular course of action? So long as the Pipe Roll entries reflected the ad hoc agreements, there was no real purpose in making a note, still less in altering a prime record.

Henry of Cornhill was not only sheriff of Surrey for the year to Michaelmas 1185, but also farmed the lands which had belonged to Henry of Essex, and the Honour of Count Eustace of Boulogne. The three accounts are taken separately in the Pipe Roll: all three have separate sections in the surviving portion of the Receipt Roll for the Michaelmas term.[96] Yet several of the 'added' items in the Surrey section of the Receipt Roll are for cash which pays debts due in the other two sections: three for the lands of Henry of Essex and two for the Honour of Boulogne - which compares with only four items of cash in the section of the Receipt Roll for the lands of Henry of Essex and just one in that of the Boulogne Honour. The impression given is that when Henry of Cornhill came back to the Lower Exchequer to pay in further sums on his accounts, the officials, knowing he was sheriff of Surrey, found it simpler to turn up his county section than to search out the relevant sections in the 'honours' part of the Roll: or perhaps, and more probable, the person(s) paying in for him were different from the one(s) who had paid in earlier, and did not know - so could not tell the officials - that there were separate sections. Often, it

seems, 'honours' were only accounted for annually (i.e., no Easter View), and cash paid in for them only at the Michaelmas Exchequer. In the Pipe Roll account for the lands of Henry of Essex, the records of cash received show only those which appear in the Receipt Roll. The account for the Honour of Count Eustace has, however, a fourth item of cash received: £3 for the Belchamp that belonged to Philip of Danmartin: which cannot be found in any part of the surviving fragment of Receipt Roll. On the Surrey account one would expect there to have been payments made in the Easter term, and there are certainly many items of cash received in the Pipe Roll account which are not found in the surviving Receipt Roll. One item in the latter, '10s.11d. of the remaining farm', was conflated by Hall with an entry in the county farm itself of 10s.9d. 'in his surplus'. That surplus was, however, a balance brought forward from the previous year. The Receipt Roll entry should be associated with Henry of Cornhill's payment in the Receipt Roll of £20.10s.0d. for his county farm. A tear in the Receipt Roll membrane has destroyed the note of what the 'burning rate' was, but assuming it to have been six pence (as was usual at that time), a further payment of 10s.6d. would have been required:[97] the odd five pence may have been for the balance on the account when the examination was completed.

Hugh Bardulf also had three sections in the surviving portion of the Receipt Roll for 1185.[98] That for the 'Lands of the Earl of Gloucester' is, perhaps, the most interesting: it shows eight items of cash received, followed by a gap of a few lines, and then a further three items of cash. Seven of the first group and one of the last group, all for small amounts, were accounted for together in the corresponding Pipe Roll account,[99] and quittance given on eight tallies for cash paid in the Treasury. Another of the added entries of cash formed the quittance for a debt by Alan of St George. The other of

the added entries, for the relief of John de Torinton, at £20, appears in the Pipe Roll under Devonshire, where John, brother of Alan de Torinton, is shown as accounting for £100 for the fine of his land, and £20 had been paid into the Treasury 'by the hand of Hugh Bardulf'.[100] Immediately the question arises: why did John de Torinton pay this £20 to Hugh Bardulf, who in turn paid it to the Lower Exchequer with his 'Earl of Gloucester' dues? A glance at the next year's Pipe Roll perhaps answers the question, but raises the further question of whether this £20 has been credited to the right account? For in 1186, under the Honour of the Earl of Gloucester, appears a new entry: John de Torinton's debt of £50 for the relief of ten knights that he held of the earl in chief; of which £20 was paid.[101] From the 1186 Devonshire account for the balance of £80 for the fine of his lands, a further £10 was paid off.[102] It would appear likely that the £20 from John de Torinton paid to Hugh Bardulf in 1185 should have been credited against the relief on his fees in the Gloucester estate, but as that had not been brought into charge in 1185, it was diverted to his fine in Devon. A particular problem with Receipt Roll of 1185, however, in respect of the Gloucester Honour, is that the amount paid in for farm, £326.5s.11d., is greater than that shown in the Pipe Roll of £316.6s.4d. The account of the 'new farm' is a long and complicated one. Six different main items went into the total amount for which Hugh Bardulf had to account, and the expenses he paid from it were many and various. That is irrelevant, however, to the entry of cash. One has to assume that the excess, £9.19s.7d., was credited to some other item. The 'obvious' other item is the arrears of the account brought forward from the previous year. There were five of these for which Hugh Bardulf was personally responsible, and the Pipe Roll lists them, totals them at £49.19s.7d., and states that the total was paid into the Treasury. The excess is not the same as any one, or any combination, of the five

balances brought forward, though very close to one of them; but on considering the total, it could be presumed that in the Easter term Bardulf had paid in a round £40 on account of his arrears and the balance of £9.19s.7d. was not differentiated as being arrears when he paid in cash for his new farm in the Michaelmas term[103]

Hugh Bardulf became sheriff of Cornwall for the second half of the year 1184-85. His section for this in the Receipt Roll is no different in kind from those of sheriffs who had held their county for the whole year. That is, one has to assume that a goodly number of debts had had cash paid in for them at both half-yearly terms, and the two amounts for each were totalled, without comment, in the Pipe Roll.[104] Thus the sheriff for the first half of the year, Alan de Furnell, must have handed over to his successor the tallies for the first term. Moreover, although the first entry in this section of the Pipe Roll, at £97.14s.8d. numero, is exactly the same as the sum noted in the Pipe Roll as the cash in the Treasury from Bardulf for his half-year farm, there is a further entry (an added item) for £12.10s.0d. described as 'arrears of the county of Cornwall'. That has to relate to a period before Bardulf became sheriff,[105] and, as there were no arrears of farm brought forward on the Pipe Roll from 1184, it has to relate to the first half year of the 1185 account. Presumably, therefore, Furnell had paid in £12.10s.0d. short on his part of the farm, as adjudged on his 'View', and the balance was paid in by Bardulf although the Pipe Roll credited it without comment as though Furnell himself had paid it in to clear his account and obtain quittance. Did Bardulf hand the tally for the £12.10s.0d. to Furnell so that the latter could complete and clear his farm account? Did Furnell even appear at the Michaelmas Exchequer to account for the first half year of Cornwall? Or did Bardulf actually take the account for both half years, one in Furnell's name and the

other in his own? If the latter, the whole detail of the first half year, including the king's writs authorising Furnell to make payments out of his farm monies, would have had to be handed over to Bardulf. Whatever the actual circumstances were, of appearing before the Exchequer court, it is quite certain a good deal of records must have been handed over by an outgoing sheriff to his successor. A bundle of tallies and a schedule of outstanding debit balances,[106] would not have been sufficient. There had to be records not only of the men who owed money, but of where in the county they were to be found, and of the property belonging to the farm and who held and at what rents, so that the sheriff could gather in the monies due.

One wonders, indeed, if there was not a 'sheriff's office', on a more or less permanent basis, in each county, which maintained a more or less sophisticated record not only of where and from whom the county farm income arose, but also of the miscellaneous debts, and to service and record the proceedings of the county court. Whenever the sheriff changed, and changes were fairly frequent in most counties, it would be much more efficient - and practical - for the outgoing sheriff to hand over an office, with its records, than a mass of documentation and a bundle of tallies. Whether sheriffs were curiales or magnates, in most cases they would have other interests, other responsibilities, than just their county - or, in the case of pluralists, several counties at a time. In circumstances such as those presently under consideration, where Alan de Furnell handed over to Hugh Bardulf, there could be contact between the two men afterwards on any point of enquiry, and, as Furnell immediately took over the sheriffdom of Oxfordshire,[107] the Exchequer itself could put pressure on him if by his neglect the king's income from Cornwall might be prejudiced. In the case of the death of an incumbent sheriff, however, the king's

income could certainly be prejudiced if the records of the county were merely part of the sheriff's private papers, instead of an established separate office.

Returning to Bardulf in 1185, his third section in the Receipt Roll[108] was for the lands of Radulf de Haia: two items of cash only were entered, one for the farm of Burwell, and the other for cash that had been paid to Bardulf to stock Burwell. There is no separate headed account in the Pipe Roll for these. Instead, under Lincolnshire, at the very end of all the county's accounting, there appears Bardulf's account for these lands;[109] while at the beginning of the county accounts, immediately after the county farms (this county, too changed sheriff at Easter 1185), and before the sheriff accounted for lands escheated, Bardulf accounted for the cash he had received from the sheriff of the first half year:[110] that sheriff having been allowed the sum in his 'expenses'.[111] The particular significance is that Bardulf paid in the money due on the Haia lands himself, and not through the sheriff of Lincolnshire. Presumably he accounted in person at the Exchequer during its examination of the Lincolnshire account, and produced his tallies for the cash paid in. The Pipe Rolls give the impression that most debts were accounted for by the particular debtor. As Mills put it, under Henry II 'each debtor was personally responsible for the payment of his debt', which evolved much later to 'an intermediary, the sheriff, had been interposed between the debtor and the Exchequer'.[112] The Receipt Rolls demonstrate, however, that at least in the later years of Henry II the sheriff was an intermediary for the majority of the debts in his county; the sheriff collected the money and paid it over to the Exchequer; and it was the sheriff who had the tally for that cash,[113] which he would have presented in the Upper Exchequer when the debt was called. From the Pipe Roll alone it is not possible to determine which individual debtors within a

county paid in their cash direct, and so would or could have appeared in person before the barons to answer for their debt. Bardulf's payments for the Haia lands may have been an exception in having a separate section of the Receipt Roll devoted to them, but there are instances in the 'county' sections of the Receipt Roll of persons other than the sheriff paying in money. These are from prominent men,[114] who would, or could, require a personal audience before the barons of the Exchequer.[115]

A feature of the Cornwall section of the 1185 Receipt Roll is the payment of monies for lands 'seized' at Ebbeford, Landegei, and Redwuri. These had been accounted for in the Pipe Rolls of 1184 and 1185.[116] The Pipe Roll of 1185 is the last in which they appear. Yet one of the membranes of the Receipt Roll for the next year[117] has at its foot the commencement of the Cornwall section, and includes payments for each of these three items of terra saisita. There is no clue as to whether this Receipt Roll was for the Easter or the Michaelmas term; but the possibility that these could have been late payments, in Easter term 1186, for the Exchequer year to Michaelmas 1185 has to be dismissed, as the sum of the cash received in Michaelmas term 1185 and in this Receipt Roll for 1186 exceeds the 1185 Pipe Roll note of cash received for the issues of Ebbeford: only by six pence, but that is conclusive enough. Even more curious is the very last entry on this membrane: 3s.7d. received for a debt by a William de..., whose surname is illegible. Presumably it was the payment for the balance of 3s.7d. due on the debt of William de Lancarf and others, left owing on the 1185 Pipe Roll.[118] But that debt, like a good many others left outstanding on the 1185 Pipe Roll, was not brought forward on the 1186 Pipe Roll. Some of these 'missing' carry-forwards appear on the membrane attached to the Pipe Roll of 1187 which collects desperate debts from the Pipe Rolls

of years 29, 30, 31, and 32,[119] but others, like William de Lancarf's, do not.

PART V

Whatever may be the explanation for those 1186 receipts not appearing in the Pipe Roll, it is certainly true that the Pipe Rolls did not account for all monies due to the king. The means by which these other receipts reached the king were various, and mostly not known in their exact details. Some, undoubtedly, went direct to the Camera (or Wardrobe), while special organisations were set up for some major items, such as the 'exchequers' for King Richard's ransom and of the Jews. The latter did not collect all monies due from Jews, but did become the organisation for collecting the special levies made from Jews alone. We cannot be sure whether it had a separate cash collection office, as differentiated from an assessment office, in the twelfth century. The thirteenth-century evidence implies that then the special Jewish receipts were collected by the main Lower Exchequer, which recorded them on separate membranes of the Receipt Rolls.[120] From the last decade of the twelfth century there survives only the curious three-membrane roll recording receipts from the 'Northampton Donum' of 1193 or 1194.[121] Expressed to be of monies received in Easter term 5 Richard I, which here presumably means effectively the early summer of 1194,[122] the face of the Roll groups the names and contributions of individual Jews under towns.[123] There is a peculiarity in that a good many of the individual entries have further notes of additional monies received de eodem; for example, the second name in the Roll, Deulesant the Jew (of London), records initially £10 received, and against this are a further three items of cash, for £4, £4, and £8.13s.4d. respectively. On the dorse of the Roll are a further series of entries, again grouped but here under counties as well as towns, mostly repeating the places on the face

of the Roll,[124] and some names of persons are common to both sides (for example, Delesaut at London paid £70.17s.4d.). The 'orthodox' Receipt Rolls of that time are written on the face only, so this small roll, written on both sides, either indicates a different practice (signifying a different office?), or is perhaps just a memorandum roll, gathering information together from a variety of sources in respect of receipts against the Northampton Donum.

The so-called Receipt Roll printed with the Pipe Roll of 7 Richard I also has peculiarities.[125] A single membrane, as it survives, very narrow and short, it is also written on both sides, and the face certainly gives the impression that it was written all at one time. Headed 'New Promises in Easter Term of Year Seven of King Richard', the first sub-heading is of the Honour of Lancaster, and lists eight sums of money received from Theobald Walter for the fines of eight named people. The eight following sub-headings are all of counties (including twin counties as one), each containing a list of sums received (direct) from named persons for their fines: only four entries specify what the fine was for, and just one was not for a fine but a pledge. It is closely ruled, and two, three, or four blank lines are left between the last entry of each group and the centred heading of the next group; except that in the cases of Worcester(shire), Berkshire, and Westmorland the county heading is not centred on a line by itself but is instead on the left-hand side of the membrane[126] followed straight on by the only entry in each of those counties, with only a single blank line between each. Charles Johnson's Note on this roll comments on the fact that not all of the individual debts can be found on the Pipe Roll of 7 Richard I, and of those that do appear in that Pipe Roll not all had a payment in thesauro recorded.[127] Careful examination of the Pipe Roll for 1195 and the Chancellor's

Roll for 1196 reveals, however, that many of the cash receipts in question can only be found in the 1196 record. Moreover, those items which must belong to the 1195 Pipe Roll are nearly all signalled by its editor as having been late additions to that Roll. The interpretation has to be, therefore, that this 'Receipt Roll' of Easter term year seven is for the period commencing at Easter 1196. The majority of the items were taken into account by the Upper Exchequer in the (Pipe) Roll for the year to Michaelmas 1196; some were taken on to the previous Roll by re-opening accounts there that had been closed - and these are in some counties only, not in others. Even so, there remains at least one entry which cannot be found on either (Pipe) Roll, for which the explanation is not known. The form of the entries - direct from the debtors - for all except those in the Lancaster section, taken together with the neatness and spacing of the entries, indicates that this membrane is not an originating document of the Lower Exchequer made up as and when those debtors brought in their cash. Possibly it is a fair copy, made up from a rough record, but more likely, perhaps, is that it is an extract made of a particular class of receipts, although for whom and for what purpose is now unknown. The entries on the dorse support this last interpretation (as is shown below). The heading on the face seems somewhat odd. While a majority of the receipts were in respect of 'new promises' in 1194-95, a few were in respect of debts brought forward from earlier years.

At the foot of the dorse of this membrane is a heading 'Receipts at Westminster of Tallages...in Easter term Seventh Year of the Reign of King Richard'. The sub-heading is 'Cumberland', with two entries below it, and it is to be presumed that a continuation was made on at least one more membrane. These two entries are of cash received from William f. Audelin: the first £45 of the tallage of

the city of Carlisle, and the second £3.4s.0d. of the tallage of Penrith. The Pipe Roll of 1195 records under the heading 'Tallage of Cumberland' seven items of debt as follows:[128]

	£. s.d.
Scotby	1.10.0
Dalston	2. 0.0
Penrith	2.13.4
Salkeld	1. 6.8
Langwathby	1. 0.0
Stanwix	0.10.0
Carlisle	50. 0.0

The first six all have noted in a later hand that the sum due was 'paid in the Treasury', and quittance given. The Carlisle entry was left unfinished, but in the following Pipe Roll[129] the debt was brought forward, marked 'paid in the Treasury', and quittance given. Again, the only logical explanation for the two items on the 'Receipt Roll' to appear together is that they were both received in Easter term 1196, the second being 'credited' to the Pipe Roll for 1194-95 at a re-opening of the accounts on it, and the first (but later received) being 'credited' (together with a further receipt of £5) in the Pipe Roll for 1195-96 - first written after Michaelmas 1196. The other 'late receipts' of cash for the Cumberland tallages in the 1195 Pipe Roll might well have appeared on the next membrane of the 'Receipt Roll', but the reason for 68 shillings being entered for Penrith when its total debt was only four marks is puzzling, to say the least.

The upper part of the dorse of this 'Receipt Roll' is of 'Receipts at Westminster of the First and Second Tallages imposed for the Ransom of the King'. Although a few entries relating to these tallages do appear on Pipe Rolls,[130] the major collections of money for this purpose bypassed the Upper Exchequer: or, at least, were separated from the Pipe Roll accounting. None of the entries on this roll under this heading can be identified on any Pipe Roll. They may have been paid to the collectors of the

'Exchequer of Redemption', which was apparently still in operation after the ransom had been paid. Tallages of the king's vills in Staffordshire (which must have been imposed after the initial two tallages in 1193) were first brought into charge in the Pipe Roll of 1195, where some sums were collected by the (main) Exchequer. In the following year two further, small, sums were received, but in 1197 the note was made against the outstanding balances that the sheriff said the debts had been rendered ad Scaccarium de redemptione; as was also a fine made for having the benevolence of the king.[131]

Apparently, therefore, the special Exchequer for the Ransom took upon itself wider money-collecting activities than its name has hitherto implied. But it is not necessary to assume, as Stenton did, that money was still paid into it for transport to Germany in 1197.[132] The first great rush of money in 1193 for the ransom may, or may not, have formally passed through the Lower Exchequer,[133] but the fact that the money was stored in St Paul's church is no bar to it having been received, counted, and recorded in the Lower Exchequer - or at least by the staff of the Lower Exchequer, who were particularly well fitted for dealing with large sums of money. The Treasurer, Richard fitz Nigel, was one of the persons put in charge of the ransom monies collected,[134] and it is barely conceivable that he, if not also his fellow custodians, would not have used the administrative resources to him. The money had to be counted and packed, for the total received to be known, and it was only on the basis of that information that it could be known that insufficient had been received from the first tallage and that further levies were required. The sending of the treasure abroad would have been documented carefully, so that there would be no dispute about how much had been handed over to the emperor's agents.

To collect a hidage required access to the records of hide assessments; which are not known to have been used since the last Danegeld collection some thirty years previously. The Exchequer of the Ransom was an ad hoc body, set up to act quickly outside the ponderous system of the Great Exchequer. But the Treasurer of England was common to both, and what is known of Richard fitz Nigel does not lead one to believe that he would be other than meticulous in having records kept. Even after the ransom monies had been sent to the emperor, however, the duties of the ad hoc organisation would not be ended. Monies that had been promised or assessed, but not received, still had to be collected, and mostly they bypassed the accounting of the Great Exchequer's Pipe Rolls: which is no reason for a comparative trickle of actual cash receipts not to have been channelled through the Lower Exchequer, which was an 'obvious' place to handle them. How the Lower Exchequer would have recorded such monies is not known; they may possibly have been included with other monies on its regular Receipt Rolls, or more likely on a separate roll, or on at least a separate membrane. In any of these cases, however, there could well have been a need, or a requirement, for a note or memorandum of monies received for the Ransom Exchequer to be prepared for the information of the Treasurer and his colleagues on the board of that special Exchequer of the Ransom. This portion of 'Receipt Roll' of Easter term 1196 could be part of such a memorandum, but in its form can hardly be a prime record of the receipts.

PART VI

In summary, the essentials of the Lower Exchequer are unlikely to have changed significantly in the course of the second half of the twelfth century. Richard fitz Nigel may have simplified his description of it in his Dialogus, but the organization then, in the late 1170s, would have been practical and as reasonably efficient as a seasonally affected office would allow. There is, indeed, no reason to think that a similar organization had not been in operation a century earlier; nor, come to that, under the later Anglo-Saxon kings. Receipt of money is a simple business, but one requiring great care in handling the cash, and the keeping of a record from whom the cash had been received and for what account.

Already by the 1170s, however, the legal reforms of Henry II were bringing pressure to bear on the operations of the Lower Exchequer, and these were much accentuated in the last two decades of the century. There was a great increase in the number of individual items for which receipts - tallies - had to be given and a record kept. The principles were just the same, and most of the problems could have been overcome quite readily by increasing the number of staff in the cash office. Possibly more tellers would have been useful, but certainly more clerks were needed: and the handwritings of the Receipt Roll of 1185 may indicate that even by then the number of clerks had increased.

The surviving fragments of Receipt Rolls of King John have a very different appearance from those of the twelfth century, and they in turn are somewhat different from those of the early years of Henry III.[135] But so little survives, and that only as fragments, that we cannot be

certain they were the only records of the receipt of money. The decline in personal control by the Chamberlains of the Exchequer ought to have brought about some changes in the record keeping, for the purposes of internal check and control, and we could - should - envisage some stages of evolvement in the emergence of the Pells records, which surely did not spring up from nowhere as an isolated reform.

Some confusion has been brought to the problems by Mills's assertion of the invention of the tallia dividenda in 1206. She distinguished two types:[136]

1. That the sheriff received one tally only for his farm and similar debts: the surplus this gave him on his county farm was then utilised in part for each of his further accounts. In the isolated examples she quoted - the counties of Kent and Surrey in the Pipe Roll for 1206 - the sheriffs had, however, paid in nothing at all for their farms, but as their disbursements greatly exceeded their farm income, the excess was absorbed into other accounts.
2. That the sheriff received one tally for a number of miscellaneous debts. Although this practice did come into use much later in the thirteenth century, the early examples she quoted - two instances by the same man, in Cornwall in 1207 - appear to be quite isolated, and only represent a couple of lump sums paid by an accountant who, at the time of paying in, did not himself have the details of what he was paying for.

The Receipt Rolls are, technically, accounting documents. But they do not form part of an integrated accounting system. They were not themselves used in the Upper Exchequer proceedings of the examination of crown debtors. Some historians labour under the impression that whatever records were used (even, whatever records

survive!) formed an accounting system.[137] Even when one can reconstruct the framework of the records kept, however, it should not be presumed that they ever formed an integrated accounting system: such a concept was unknown until the Early Modern period. Some records may have been interconnected in some way. The Memoranda Rolls, for example, were subsidiary to the Pipe Rolls, but, as their name implies, they consist merely of memoranda and were not themselves accounting documents. There was no system of journals or daybooks from which entries were posted to a ledger: the Plea Rolls had their debts extracted, but only onto Summonses, and only via those Summonses onto the Pipe Rolls. There was no ledger, and the Pipe Rolls, which have a superficial resemblance to one, are simply a record - minutes - of the proceedings in the Upper Exchequer.

One cannot say that the Receipt Rolls were **never** looked at, never consulted, by the Upper Exchequer. In cases of difficulty they might have been; if, for example, despite the checks before issue, a tally was found to have its written sum at variance with its notched sum. But that is speculation, and there was no requirement, in the system as we know it, for the Receipt Roll to be consulted in the course of the Exchequer's examination of debtors. Just because consultation was not essential does not mean, of course, that some quirk of procedure, perhaps surviving unnecessarily from an earlier period, did not require the production of the Receipt Roll to the barons. Its form, in the twelfth century, of a fairly rough continuous roll renders that quite unlikely; but then, no necessary explanation can be found for why the results of the assays on sample pounds from monies paid in on blanch farm were added as notes to the Receipt Roll entries of that cash.

The Receipt Roll, in the later twelfth century, was not used as a daily record of the cash received. At the

end of the Exchequer term it was totalled, the total of the issues deducted, a balance struck, and an explanation given of the disposal of the balance. This was followed by a heading 'And after the aforesaid totals were made before the Barons', with below it a few more receipts from divers persons. At least, this was the format on the Receipt Roll for Michaelmas term 1185, the only one for which the end of the Roll survives. In fact, on that particular Roll, the first set of totalling was deleted,[138] a further membrane added of Judeorum, and a new summation made including the Jewish receipts and other late entries.[139] It is only by conflating the wordings of the two sets of summaries that it becomes quite clear what happened. Contrary to the suggestion of Hall,[140] and the assertion by Richardson,[141] the entries of cash received which are subsequent to the totalling could all relate to entries on the Pipe Roll for 1185.

All of the cash received from ecclesiastical property in the king's hands (£1,678.1s.2d.) had been passed over to the Templars; and the balance of other receipts over payments was accounted for by £4,000 sent to the main Treasury at Winchester, £700 placed at the London Temple, and £131.17s.9d. sent to the Exchangers at Winchester to be recoined.

Is it only coincidence that in 1185 Heraclius, the patriarch of Jerusalem, had come to England to offer the throne of Jerusalem to Henry II, that Henry refused the offer but promised to send money, and that all the money received from church property in Henry's hands was, according to the Receipt Roll, paid over to the Templars?

NOTES

Notes to Part I

1 Dialogus 1950, p.11.
2 In the late thirteenth century there were officially issued coin-weights for units of five shillings. The summary in Fleta clarifies the muddled text of the Statute of Money: see Brand, 'A Glimpse of the Currency in 1295'.
3 Dialogus 1950, p.8.
4 Ibid., p.13.
5 Ibid., p.40.
6 Ibid., p.13.
7 Round, 'The Weigher of the Exchequer'.
8 For the purchase see Davies, Cartae Antiquae Rolls 11-20, pp.12-13. For a summary of his career see Jenkinson, 'Medieval Tallies, Public and Private', pp.322-24.
9 Dialogus 1950, p.11.
10 The name 'Tower pound' is strictly an anachronism, for that designation was only given to the coinage pound at some time after the London mint had moved to the Tower of London, from the city, in the late thirteenth century. Its usage is, however, hallowed by custom.
11 Dialogus 1950, p.11.
12 See discussion in Brand, The English Coinage 1180-1247, pp.191-93, 207-8.
13 Dialogus 1950, p.9. No effort was thus made to check whether the error was actually in the count rather than the weight.
14 Surviving ancient and medieval scales are not very sensitive. The scales used in the mints must have been much more accurate, but it is a truism that scales constructed to measure heavy weights are inherently less sensitive to absolute small differences.
15 Dialogus 1950, p.9.
16 Ibid., p.9.
17 Ibid., p.11.
18 Ibid., p.10.
19 Ibid., p.23.
20 Ibid., pp.8-9.
21 Ibid., p.9.
22 It has not been thought necessary here to discuss tallies themselves in detail.
23 Gilbert, A Treatise on the Court of the Exchequer, chapter IX.
24 The date was not inscribed in the twelfth century: a different system of filing was used then.
25 Dialogus 1950, p.8-9.
26 Mills, 'Experiments in Exchequer Procedure (1200-1232', p.154.
27 Dialogus 1950, p.79. Later practice, however, shows that the sheriffs and other accountants at the Proffer simply stated what sums of money they would be paying in to the Exchequer: see Madox, History and Antiquities of the Exchequer, pp.644-45.
28 Hall, Receipt Roll...1185, pp.30, 31. Considerable use of the Temple was made in the next century: Sandys, The Financial and

Administrative Importance of the London Temple in the Thirteenth Century'.

Notes to Part II

29 Dialogus 1950, p.8-9.
30 Ibid., p.62.
31 Hall, Receipt Roll...1185.
32 PRO E.401.2/1, and E.401.2/2 to which a second membrane was added in November 1931 without being noted in the official List: the date of the latter (pair) is given in the List as c.34 Henry II.
33 PRO E.401.2/2a (added in August 1973), and E.401.2/4 (dated in the List as c.8-10 Richard I.
34 Published in Pipe Roll 2 Richard I, pp.xxiv-xxv, with a much reduced facsimile opposite p.xiii.
35 Published in Jewish Historical Society Miscellanies, i (1925), pp.lix-lxxiv, lxxxi-lxxxvi; a reduced facsimile of part of the dorse of the Roll is illustrated in Jewish Historical Society Transactions 9 (1918-20), Pl.I opposite p.184.
36 Published in Pipe Roll 7 Richard I, pp.259-63 - in error, as it relates to 8 Richard I.
37 List and Index Society no.17. See also Jenkinson, 'Medieval Tallies, Public and Private', p.327. To the three partial membranes numbered PRO E.401.3A/1,2,3, has to be added the 'Jewish' membrane E.401.1564, and this last is illustrated in reduced facsimile in Jewish Historical Society Transactions 9 (1918-20), Pl.II opposite p.184, and transcribed on pp.189-91.
38 That is, of 31 and 32 Henry II and 6 Richard I.
39 Jenkinson's statement that 'its items were arranged topographically' ('Records of Exchequer Receipts from the English Jewry', p.27) is a somewhat misleading over simplification.
40 This did not occur until 21 Henry III, when the structure of the Receipt Rolls was very different.
41 It will be shown below that some items must be considerably later in the term than others.
42 The great majority of the additions are also for sums paid in by, or for, the sheriff.
43 This is not immediately obvious, as the fact is clouded by the initial mass of entries arising from a judicial eyre being accounted for in two ways in the Pipe Roll. These were apparently listed in the Receipt Roll in the order in which they appeared on the Eyre Roll. The Pipe Roll, however, only recorded separately those debts where nothing, or only part, was paid in the first year that these debts were brought into account: those which were paid in full in that first year were summarised onto the Pipe Roll in one or two global entries. The individual items on the Receipt Roll thus form an irregular mixture of the items noted individually on the Pipe Roll and those summarised into a total.
44 An entry for only six-pence in Hall, Receipt Roll...1185, p.8.
45 Ibid., p.iv.
46 So much for illiterate sheriffs.
47 Jenkinson, 'Records of Exchequer Receipts from the English

Jewry', p.27 and n.3.
48 Round, 'The Debtors of William Cade', pp.525-26.
49 See also Jenkinson, 'Records of Exchequer Receipts from the English Jewry', p.52.
50 See Mills, 'Experiments in Exchequer Procedures (1200-1232)', pp.151-54.
51 Not to be confused with sheriffs' accounts for the total of the really small fines.
52 Dialogus 1950, p.70.
53 Jenkinson, 'Exchequer Tallies', p.374.
54 Following Poole, The Exchequer in the Twelfth Century, pp.33-34.
55 Dialogus 1950, p.11.
56 Ibid., pp.22, 23, 125.
57 Ibid., p.38.
58 Ibid., pp.22, 70.
59 See below for the additional items in the Receipt Rolls.
60 See chapter 4.
61 For example, Clanchy, From Memory to Written Record, pp.70, 111.
62 Pipe Roll 2 Richard I.
63 Ibid., p.xvi.
64 Ibid., p.xvi.
65 See above.
66 See S.Smith's Introduction to Pipe Roll 7 John, pp.xxvii-xxxii, for a discussion of the renovation and the steps leading up to it.
67 In the late thirteenth century, officials of the Customs could discount payments to them if they were more than nine pence short-weight in the pound: Davies, 'The Wool Customs Accounts for Newcastle upon Tyne for the Reign of Edward I', p.275, discussed in Brand, 'A Glimpse of the Currency in 1295'.
68 See chapter 4.
69 The total recoinage commenced in the summer of 1180: Brand & Elmore Jones, 'The Emergency Mint of Wilton in 1180'.
70 Brand, The English Coinage 1180-1247, pp.188-224.
71 Compare with the stated reasons for the recoinages in 1247 and 1279.
72 Brand, The English Coinage 1180-1247, pp.157-58 (Carlisle), 159-60 (Chichester), 164 (Ipswich), 166 (Lincoln), 181 (Winchester), 185-86 (York).
73 For example, Dumas & Brand, 'The British Coins in the Gisors (1970) Hoard'.
74 Dialogus 1950, p.43.
75 Memoranda Roll 1 John, pp.4-6.
76 Memoranda Roll 10 John, pp.31-33.
77 Richard fitz Nigel wrote that on the day named in his Summons the sheriff should simply show himself to the President and greet the barons (Dialogus 1950, p.79). The purpose of the accountants announcing the amount of cash they had brought with them is not known, and may have been an innovation after the Dialogus was written.
78 Brown, Introduction to Memoranda Roll 10 John, p.12. An example is printed with Chancellor's Roll 8 Richard I, pp.1-3.
79 Dialogus 1950, pp.72-73.

80 Chancellor's Roll 8 Richard I, p.xv.
81 Pipe Roll 2 Richard I.

Notes to Part III

82 Hall, Receipt Roll...1185, pp.ii, vii. He had, of course, assumed that readers would consult the original text, printed in facsimile opposite the printed, extended, text.
83 Dialogus 1950, pp.8-9.
84 That is, after all, what happened in the Upper Exchequer, where congestion and delays were caused by the inclusion of a mass of new items under the same old procedures.
85 Dialogus 1950, p.13.
86 Hall, Receipt Roll...1185, p.ii.
87 Richardson, 'The Exchequer Year', p.177.
88 Dialogus 1950, pp.125-26.
89 PRO E.401.2/4.
90 Pipe Roll 6 Richard I, pp.231-32: the account is given its quittance. The court would have decided at what rate the further tale payment should be abated to compensate for itself not being assayed: not necessarily at the identical rate at which the principal sum had been judged to lose on burning.
91 Pipe Roll 31 Henry II, p.26; Hall, Receipt Roll...1185, p.26. The blanch farm payment of £60 was burnt at six pence, giving a shortfall of £3. The 'arrears' paid in of £3.5s.0d. thus represent a combined figure for the shortfall itself plus a further 5s. for the notional burning of that additional sum. £3 at six pence in the pound only comes to 1s.6d., so it would appear that a further notional blanching rate of one penny in the shilling was fixed as appropriate. The fact that £3.5s.0d. is also equivalent to seven pence in the pound on the original £60 may simply be a mathematical coincidence.
92 Pipe Roll 31 Henry II, p.141; Hall, Receipt Roll...1185, p.22. Note a previous late entry of £26.15s.4d. on account of farm is subsumed in the total payment for the year, which must include one or more payments in the Easter term.
93 Hall, Receipt Roll...1185, p.26 n.||.

Notes to Part IV

94 Both 2 and 3 are predicated on the relevant section of the Receipt Roll being present. Otherwise the position is the same as if no Receipt Roll existed. It is, of course, always possible that cash accounted for in a Pipe Roll had been paid into the Receipt in an earlier year: the Upper Exchequer only took note of cash received when the tally was presented to it.
95 Hall, Receipt Roll...1185, pp.v-vi.
96 Pipe Roll 31 Henry II, pp.234-38, 42-44, 44-45; Hall, Receipt Roll...1185, pp.3-4, 25, 25, respectively.
97 £20.10s.0d. at six pence = 10s.3d., to which has to be added 3d. being 10s.3d. at six pence in the pound.
98 Hall, Receipt Roll...1185, pp.5-7, 24-25, 26.
99 Pipe Roll 31 Henry II, pp.154-55.
100 Ibid., p.163.

101 Pipe Roll 32 Henry II, p.201.
102 Ibid., p.156.
103 A sum of £2.10s.0d., for the relief by Robert de Cardiff on his lands is also noted in the Pipe Roll as paid into the Treasury, and this also must be assumed to have been paid in during the Easter term.
104 Pipe Roll 31 Henry II, pp.200-202; Hall, Receipt Roll...1185, pp.5-7.
105 The farm of Cornwall was payable entirely by number, so there is no blanching to take into account.
106 'Whoever succeeds to the charge of sheriff, receives from the previous sheriff the schedules of the king's debts in the county': Dialogus 1950, p.105.
107 He accounted for the second half year of Oxfordshire: Pipe Roll 31 Henry II, p.105.
108 Hall, Receipt Roll...1185, p.26.
109 Pipe Roll 31 Henry II, p.93.
110 Ibid., p.81.
111 Ibid., p.80.
112 Mills, 'Experiments in Exchequer Procedure (1220-1232)', p.151.
113 Mills suggested that the sheriffs distributed the tallies to the individual debtors, and then had to collect them again before he came to prove payment before the Exchequer court: Ibid., p.154. Not only would this have been a thoroughly impractical procedure, but it would have been quite impossible for a sheriff who had paid in soon after Michaelmas and had his account taken straight away.
114 For example, Hall, Receipt Roll...1185, p.14: William de Warenne, William de Braiose, and William de Cahaines.
115 The question of who appeared before the Upper Exchequer is considered in Chapter 5 Part IV. Here it is raised only in so far as it affects the practice of the Lower Exchequer and the making up of the Receipt Rolls.
116 Pipe Roll 30 Henry II, p.89 (Redwuri for two years, Landegei [Landazer] for half a year only); Pipe Roll 31 Henry II, p.202.
117 PRO E.401.2/2 second membrane.
118 Pipe Roll 31 Henry II, p.201.
119 Pipe Roll 33 Henry II, pp.1-12.

Notes to Part V

120 Jenkinson, 'Records of Exchequer Receipts from the English Jewry', p.31.
121 Abrahams, 'The Northampton "Donum" of 1194'.
122 Easter fell on 10 April in 1194.
123 It is obvious that some space was left between headings to allow for additional entries. If such a space became full, further entries for a group were made in an under-utilised space elsewhere on the Roll: Hereford and Cambridge both have two groups.
124 Only London, Winchester, Northampton, Gloucester, and Oxford (all on the face of membrane 1) are actually repeated on the dorse of the Roll, but for some others the county was substituted: e.g. Kent for Canterbury, Lincolnshire for Lincoln, Warwickshire for Warwick. Some others on the dorse

are 'new', such as Bristol and Bedfordshire.

125 Pipe Roll 7 Richard I, pp.259-63.

126 The printed version shows these county headings as centred like the others.

127 Pipe Roll 7 Richard I, p.xxxi.

128 Ibid., p.215.

129 Chancellor's Roll 8 Richard I, p.23.

130 These apparently arise, in most cases at least, from the activities of eyre justices who, amongst other things, made enquiries 'concerning all the aids given for the king's ransom, how much each man has promised, how much he has paid, how much is in arrear' (Maitland, Three Rolls of the King's Court, p.xxii, quoting Hovedon.

131 Pipe Roll 7 Richard I, pp.257-58; Chancellor's Roll 8 Richard I, pp.79-80; Pipe Roll 9 Richard I, p.142. Not that the Exchequer thereupon dropped the debts: they were carried forward, with the same explanation that they had been paid: Pipe Roll 10 Richard I, p.122. They were carried forward, in one form or another, until Pipe Roll 7 John, p.156, but thereafter disappear without trace or comment.

132 Pipe Roll 9 Richard I, p.xv.

133 Stenton said 'not': Pipe Roll 5 Richard I, p.xxiii.

134 Ibid., p.xxi.

Notes to Part VI

135 Those of John are wide membranes with three columns; the early Receipt Rolls of Henry III have two columns.

136 Mills, 'Experiments in Exchequer Procedure (1200-1232)', p.156; with the approval of Jenkinson, 'Medieval Tallies, Public and Private', p.300 n.4.

137 For example, Bisson, 'Les comptes des domaines au temps de Philippe-Auguste'.

138 Hall, Receipt Roll...1185, p.30.

139 Ibid., p.31.

140 Ibid., p.31.

141 Richardson, 'The Exchequer Year', pp.177-78.

4

BLANCH FARM AND BLANCHING

PART I

The annual farms of most counties, and some other estates, were rendered 'blanch'.[1] What that means in practical terms is that the figures of pounds, shillings and pence in the Pipe Rolls for blanch accounts are artificial, and do not represent actualities. Figures described in these accounts as blanch do not represent actual sums of money in coins of the realm; while figures noted within these accounts as numero, or without description, do represent actual sums in coin, but are silently reduced in the computations of balancing the account.

To illustrate the theory behind this, a hypothetical example may be used, with a notional blanch farm of £100 per annum. If the whole of the farm was paid in cash directly to the king, bypassing the Exchequer of Receipt, the farm would be satisfied only by a cash payment of £105.5s.3d. Because actual cash other than that paid to the Exchequer of Receipt was notionally blanched, reduced, by a fixed rate of one shilling in the pound. Therefore, if exactly £100 in cash was paid directly to the king, (or to a third party on the king's instructions), then that £100 would be notionally blanched at the rate of one shilling, giving a credit of £95 only, leaving £5 blanch still owing. If, instead, actual cash was paid into the Exchequer, the sum would be blanched by a rate determined on the assay of a sample pound of the actual coins used to make the payment. In Exchequer theory, coins of full weight contained six pence of alloy in each pound, so that it would assay, or 'burn', at six pence light. An assay

at six pence would accordingly result in the whole sum paid being blanched by six pence in the pound, and the farm would be satisfied by a total payment, by number, of £102.11s.3½d.: a payment of exactly £100 would be blanched to £97.10s.0d., leaving £2.10s.0d blanch outstanding. A curiosity of the laws of arithmetic, not immediately obvious to those unfamiliar with its application, is that although the payment of £100 blanched by six pence in the pound leaves a sum outstanding exactly half of that left by blanching at one shilling in the pound, the excess sum over the £100 required to settle the whole debt at six pence in the pound is less than half of the excess required when the blanching rate is a shilling.

In practice the actual blanching rate determined on an assay could be somewhat different from the theoretical rate of six pence in the pound. This could arise for two main reasons: the actual alloy of the coins varying from the standard alloy, or the actual weight of a pound (by number) of pennies being different from a pound weight. The first of these would usually be quite small, too small even to register, but the second would frequently arise through wear of the coins in circulation. According to the Dialogus, coin which was more than six pence in the pound light before the assay would be rejected,[2] although that cannot be seen from the records surviving to have happened. There are some instances where the total reduction on assay can be calculated to have exceeded twelve pence in the pound, but they are rare.[3] Normally the blanching rate after an assay seems to have been between six and twelve pence in the pound.

The accountant of a blanch farm could not know in advance of the assay exactly what sum he would be credited with for the cash he paid into the Lower Exchequer. This led to difficulties in settling accounts in the Upper Exchequer, and various devices were used to clear the Pipe

Roll accounts of small balances which would otherwise have had to be carried forward. Consideration of these will be made below.

In most counties the full amount of the farm was not actually due from the sheriff. Usually he was required to pay fixed alms, tithes, and pensions (and sometimes salaries), from his farm before settling at the Exchequer. These were notionally blanched at a standard rate of one shilling in the pound, so although the Pipe Roll records these sums which the sheriff had paid out in cash, such as 13s.4d. to the Templars, and £1.10s.5d. (365 days at one penny per day) each to named pensioners, he was only in fact credited with 12s.8d. and £1.8s.10¾d. respectively against the blanch farm. Royal lands granted out of the farm were specified individually on the Pipe Roll. They might have been granted 'blanch', in which case the sum recorded was deducted as it stood from the amount of the farm, or they might have been granted '<u>numero</u>', and then the recorded sums were reduced by a shilling in the pound when the balance on the whole account was struck. In a few cases <u>numero</u> grants were not of a specified territory 'worth' a specific sum, but of payments to be made out of the revenues of a specified piece of land, and these, together with other items charged on the whole revenues of the farm, such as the 'third penny of the county' to the earl where granted, were also notionally blanched by a shilling in the pound.

Now while these are all charges on the farm, it could be considered fair and equitable for the tale payments and charges to be converted at a notional fixed rate. The same considerations do not apply at all to casual payments required by the king's writ. If it be considered that the £100 used in the illustrations above was just the balance due from the farm after all the fixed and regular deductions, it is obviously not at all equitable for one

accountant to settle his debt at the Exchequer by paying in money which would be blanched at only a few pence in the pound while another accountant was instructed to pay cash to a third party - or even direct to the king - and would have those payments blanched at one shilling. Assuming that in the latter case the accountant had coin of standard weight and alloy, which would have assayed at six pence, he would be penalised by another six pence in the pound, and that even though he had had to make the payment to the third party at an earlier date than when the Lower Exchequer opened its doors at the beginning of the terms for receiving money. Sheriffs normally seem to have been able to make a considerable personal profit on their farms, so as a class they could not complain unduly about a standard surcharge known to them before they took office; but individual sheriffs would be entitled to be aggrieved by a differential surcharge at whim. No pattern can be seen that such a financial penalty was imposed on accountants not in favour with the court. Yet the Exchequer practice was equitable when calculating the tale equivalent of an overpayment of a blanch debt.[4]

Perhaps, then, this problem should be looked at from the opposite direction: that actual assay on cash paid to the Exchequer was, in its origins, more onerous - at the least, no more beneficial - than a fixed deduction of one shilling in the pound. If this had been the case, then no sheriff would complain if he were charged a notional deduction instead of at a possibly higher rate calculated after the assay. A percentage of the actual coin in circulation would always be lighter than standard, even when they were struck to that standard, and although there is no evidence that it was customary in the twelfth century to weigh coins in private transactions, sheriffs would be in a position to pay their tale outgoings from parcels of coin which appeared that they might be

particularly light, reserving for the Exchequer those which appeared to be the best.

So far as the Exchequer was concerned, it might seem that it made little difference whether the coin it received was light or standard. By the device of assaying a sample and applying the determined rate to the whole, the correct weight of silver would be received. In one sense it might be to the king's advantage to receive by weight coin which was somewhat light; for he would thereby get a larger number by tale of actual pennies which he could then use for his own payments by tale. But it was the king's authority which preserved the fineness and weight of the coinage, and he could not undermine this by himself putting into circulation coins which were noticeably underweight. Instead he would have had to have very light coins restruck, and although he would not have lost on weight, he would presumably have had to pay at least part of the costs of reminting. Indeed, a passage in the Dialogus seems to imply that coin which, on average, was more than six pence light in the pound had to be kept in separate marked sacks and, like the silver ingots which were residuary from the assays, used for purposes requiring silver rather than coin.[5] The passage is open to more than one interpretation. Coin which was more than six pence in the pound light was 'considered unfit to be received'. Surely that cannot mean that the sheriff's proffer was not accepted, but instead that it was not counted by the tellers, only weighed, and kept in separate sacks so that it was not paid out by tale but used only for purposes requiring bulk silver? A sample would still have to be taken and assayed to determine whether the alloy was right.

Most probably this was theory rather than practice at the time of writing the Dialogus, for in another passage, dealing with failure of the alloy on testing, Richard fitz

Nigel remarked 'But all this is now practically obsolete and out of general use, since offences against the coinage laws are universal'.[6] Again, however, it is likely that the words should not be taken at their face value. These rules, practices, may have been brought forward from the past, perhaps even re-imposed by Bishop Nigel, while the original underlying reason was lost to his son and his contemporaries in the late 1170s. Richard believed that blanch farm and the assay of money was an innovation of Bishop Roger under Henry I,[7] and avowed that such a procedure was unknown in Domesday Book.[8] Blanch rents, or renders, were certainly found on some royal manors in Domesday Book, and several modern commentators on the Dialogus have assumed either that Richard was unfamiliar with Domesday Book or that the passage was an interpolation by a later writer.[9] But it is not at all necessary to believe either of those views. Domesday renders by manors, even if they were previously all collected by the sheriffs (and that is not known), may have been consolidated under William I or Henry I into county farms of a fixed sum; and whenever such a consolidation took place, as the constituent parts were mixtures of renders by number, by weight, and blanch, a recalculation would have been necessary to arrive at a figure to be blanched in its entirety.

The precise meaning of blanching in Domesday Book is somewhat obscure, and a particular interpretation that has become the vogue in recent years appears to be without real foundation: that has to be discussed separately.[10] From the sole surviving Pipe Roll of Henry I it cannot be determined whether the whole of the county farms therein were assessed on a blanch basis, or, as seems more probable, partly by blanch and partly by weight, with perhaps a further part by number.[11] From the very beginning of Henry II's reign, however, even from the fragmentary extracts from the Pipe Roll of his first year,

it can be seen that the farms, with a few special exceptions, were wholly blanch.[12]

What is remarkable is that we do not know in detail the constituent parts which went to make up the county farms. Richard fitz Nigel refers to a separate record, the Rotulus Exactorius, 'in which were carefully noted the king's farms arising from each county'.[13] That roll is lost, but there seems a strong likelihood that there was not much detail within it. Use of the plural for 'the farms' may only have meant those items which were rendered other than by the sheriff for that part of the county within his control, such as the separate farms of towns like Winchester and Southampton; or honours long in the king's hands such as the remaining 'lands of the Bishop of Bayeux' administered separately from the county farm by the sheriff of Kent. On the other hand, there may have been some detail, perhaps similar to that listed for Herefordshire in the volume known as the Herefordshire Domesday.[14] In that, the farm of Herefordshire in the time of a king Henry is given as a total of £164.16s.5d. blanch, with a note of various sums which contributed to it,[15], that is:

City of Hereford (with two hundreds)	£40. 0.0
Manors of Marden	25. 0.0
Lugwardine	17.10.0
Stanford	5. 0.0
Linton and Wilton	33. 0.0
District of Archenfield	21. 0.0

These total only to £141.10.0d. The shortfall from the county total farm under Henry II is £23.6s.5d., nearly one-seventh of that total. Therefore the sheriff must have had other sources of income from his shrievalty in order to pay the total farm.

An assumption is often made that the 'profits' of the county court were a contributory factor to the total farm of a county; and it may well have been.[16] An unscrupulous sheriff could manipulate his court to maximise the income

therefrom, and there are occasional complaints recorded of the extortions of sheriffs. But there must have been a number of sources of income other than those from towns, manors, and the county court. Perhaps small, individually, there must surely, in most counties at least, have been separate rentals from small plots of land, if only from escheats consolidated into the county farm before its total became fixed, from houses belonging to the king in towns, from tolls and markets and customary payments for other rights, from advowsons to churches, and so on. The sheriff, at least, had to know where these minor items arose, annually or periodically, and the information had to be passed from sheriff to sheriff as they succeeded successively to the post. There had to be records of every item; within the whole manors themselves there had to be records of how the constituent parts were let out to rent (or were in the terra datis), or accounts of their direct exploitation. Manors were a source of income, but that income did not arise automatically by itself; it had to be managed, and managed at a profit.

It is true, of course, that Richard fitz Nigel wrote that 'the farm does not arise solely from the rents of lands, but largely from the pleas'.[17] The point to be made is that the royal lands administered by the sheriffs would not invariably have been whole manors, or even large portions of manors. There would, in the normal course of events, have been small parcels of land as well. Customary rents and payments - the cash equivalents of the Domesday 'sextaries of honey' - would also have been collectable by the sheriffs. A commuted sum for the likely income from the courts was apparently arrived at before the accession of Henry II, but there is no surviving evidence for what the sum was. Only for Herefordshire do we have an inkling of a possible total for major lands, and a 'difference' for all other sources.

The county farms in the reign of Henry I cannot be calculated at all accurately from the sole surviving Pipe Roll of that period.[18] Mostly they appear to be rather different from those found under Henry II,[19] although that may possibly partly be due to a difference in presentation of the accounts. The blanch rents of individual manors may not, however, have changed materially. Richard fitz Nigel noted that 'the farmers of crown manors, some of them old men...know by their fathers' teaching how much blanch farm in the pound they are bound to pay'.[20] The context is that they knew the customary render to the sheriff in the actual coin which was due from them to satisfy a rental expressed blanch (and thus implies that the sheriffs themselves did not blanch by assay the rentals they received), but there is perhaps an implication that the rentals themselves were unaltered through two or three (or more) generations. The editors of the Herefordshire Domesday believed that the statement of the county farm recorded the position in the time of Henry I.[21] That may be so, for the phrase tempore regis Henrici in a document written in the time of Henry II would normally refer to his grandfather, but as Herefordshire is one of the counties missing from the Pipe Roll of Henry I there can be no absolute confirmation. If true, it does imply that manor rentals were (normally) unaltered, for when under Henry II (and later kings) some of those Herefordshire manors were included in the terre date, the deductions allowed to the sheriff from his farm were at those same figures.[22] Indeed, well into the thirteenth century, where lands in terris datis (which are of course deducted from the unchanged fixed county farm at unchanged figures) are occasionally accounted for separately, they are normally rendered to the Exchequer for the same sum as the sheriff was allowed, which also implies that land rentals were still at customary or traditional figures despite the inflation in general price levels.

PART II

It is very evident that Richard fitz Nigel did not understand the fine detail of the physical process of blanching the samples of coin taken from the sheriffs' payments on behalf of their blanch farms. Not only did he say as much in his treatise,[23] but his summary lacks the definition which would enable modern students to give precision to the most vital step of all: on the final weighing of the assayed ingot of fine silver. As has been shown elsewhere,[24] the verdicts of the Exchequer in the late twelfth and early thirteenth centuries were simply not literally compatible with using the same pound weight both for the original sample coins and the assayed ingot. The pennies contained much more alloy than was apparently disclosed by the assay, which is quite impossible if the same weight standard was used on the scales. A possible explanation is that there were two sets of weights: one the same as that used in the mints, and the other some five per cent lighter. Against this, however, is the fact that although the English mint pound of the time (which later became known as the Tower pound after the transfer of the London minting operation from the city to the Tower of London in the late thirteenth century) can be established with a very reasonable accuracy at some 350 grammes, there is not another standard pound weight used in North-western Europe which would fit the computations that can be made, and it seems highly unlikely that a weight standard unique to the Exchequer - and thus uncheckable by the sheriffs - would have been used to determine such an important matter.

Traditionally it is believed that the standard alloy of the English coinage - sterling silver - has been used since before the Norman Conquest.[25] There has, however,

to be some doubt about this, for there are indications that in the twelfth and thirteenth centuries it was a trifle finer. The differences which have been calculated on theoretical grounds are small, too small for modern assays of medieval coins to be conclusive as to what was originally intended. The highest calculated theoretical silver content would have been 9375 parts of silver to 625 parts of alloy, compared with modern sterling of 9250 parts of silver to 750 parts of alloy, and the most likely figure would have been intermediate at 9333 and 1/3rd parts of silver to 666 and 2/3rds parts of alloy (i.e 14 parts silver to 1 part of alloy).[26] The maximum range is, however, only one-eightieth of the total metal content; approximately the same as the impurities which remain after the cupellation process. This is further complicated by the fact that some of the silver itself is lost in cupellation: the standard adjustment which was made in the medieval English mint was two pence in the pound, but is not mentioned in the Dialogus. What the Dialogus does state is that the standard loss on assay of a pound's weight of pennies was six pence only:[27] that is, in modern notation, that the coinage metal was 9750 parts of silver to 250 parts of alloy, or only one-third, approximately, of the actual loss which would have been reported if the same weight system was used for weighing the coins and weighing the ingots.

The mysteries of the medieval Exchequer have been likened to those of the migration of eels,[28] but both pale into insignificance when compared with those of ancient and medieval metrology. The English Tower pound has been stated with much confidence and authority to be a medieval creation used only for coinage, while the 'true' English weight standard for precious metals was the heavier 'English Troy' pound.[29] This turns the known facts on their heads, for the English Troy pound was a late medieval adoption based on the Flemish ounce, which was

itself created about the turn of the thirteenth and fourteenth centuries by division of the old Flemish mark used for weighing silver into six new ounces instead of its eight old ounces.[30] That old Flemish mark was identical (or exceedingly similar) to the late Anglo-Saxon mark of eight ora,[31] fifteen of which ora were equivalent to the Tower pound which itself was divided into twelve Tower ounces.[32]

In England, during the latter half of the twelfth century, 240 penny coins were struck from a Tower pound of alloyed silver, and 240 pennies also made up the monetary pound.[33] This highly logical system, whereby a penny weighed a pennyweight and a monetary pound of coins weighed a (Tower) pound, is not found elsewhere in Europe (nor, for that matter, at other times in England). In fact it was abnormal on the continent for a pound weight to be used for precious metals: the mark of eight ounces was the usual unit. Assuming, however, that there was a notional pound of twelve of the ounces into which the precious metals mark was divided, the Paris 'pound' was in relationship to the Tower pound as 21:20, that is, heavier by one-twentieth, or in medieval notation, heavier by one (English) shilling. Although the French monetary pound was made up of 240 deniers, this notional Paris pound weight was divided into twelve ounces each of 24 (instead of 20) deniers, so that there were 288 denier-weights to the pound weight. Thus there was no direct relationship between the denier as a unit of money and as a unit of weight. Moreover, although the Paris pound was heavier than the Tower pound, the Paris denier-weight was lighter than the Tower pennyweight, as 7:8. However, it is interesting to note that if a sample of English pennies weighing a Paris pound (252 Tower pennyweights) was taken, and if the theoretical fineness was 9375, on assay by cupellation the net result should be:

Silver content (252 x 0.9375)	236.25
Loss to cupel (2 x 252 ÷ 240)	2.10
Silver remaining	234.15

Whilst it must be emphasised that this is an arithmetical exercise, which might have no connection what-so-ever with the practices of the Exchequer, the closeness of the calculated weight for the resultant assayed ingot to the weights which the Exchequer reported is so near, only three grains different in a pound of 5,760 (Tower) grains, that Richard fitz Nigel's account of the assay warrants re-examination,

When money was paid in to the Exchequer on account of blanch farm, a sum of forty-four shillings was taken at random from the heap of money before it was counted, and put away in a purse which the sheriff sealed but which was left in the custody of the Lower Exchequer.[34] The significance of this somewhat curious sum is not apparent from the Dialogus, nor does it appear to have been discussed by modern commentators. When the assay was to be made, the 'Knight Silversmith' brought the sealed purse from the Lower to the Upper Exchequer, where he emptied the contents onto the Exchequer table. Then he put a pound weight into one pan of the scales, and enough of the pennies from the purse in the other pan so that they balanced. The number of those pennies in the pan was then counted, to see whether they were of lawful weight.[35] The explanation of lawful weight in this context has been discussed elsewhere.[36] The Dialogus then specifically states that, whatever the coins weighed, the Knight Silversmith 'put aside in a cup a pound of them, that is the twenty shillings of which the assay is to be made, and puts back the other twenty-four shilling in the purse'.[37] That seems to be an unequivocal statement, which accounts for the whole content of the purse, but there is an inconsistency between the further description in the Dialogus and the

results actually recorded in the Memorandum attached to the Chancellor's Rolls.

According to the Dialogus, the cup containing twenty shillings of coins (240 pennies) was carried to the Lower Exchequer, where the coins were again counted in the presence of the Melter, and handed to the Melter. The Melter then counted them yet again, put them in a cupel, and refined them to pure silver in a furnace. On completion of the refining, the resultant ingot of silver was taken to the barons (in the Upper Exchequer) and weighed against the 'pound weight' by adding, to the pan which contained the ingot, pennies from the purse until they balanced.[38] Not stated specifically, but inherent to the sense, the pennies so added were counted, and the number of them recorded.[39] Provision was made for a second assay to be made in certain circumstances, whereupon 'another twenty shillings was counted out from what was left in the purse...and the test made again as before'.[40] The passage concludes: 'you can now understand why forty-four shillings were originally set aside from the great heap, put in the purse, and sealed by the sheriff'.[41]

If no other records survived, this description would be understandable in the sense of weighing against a Tower pound. The steps are all logical. Firstly pennies were put in the pan to balance the scale, and counted. If there had been loss of weight due to wear (or for any other reason) more than 240 pennies would be required to achieve the balance. The number in excess of 240 could be taken as the loss in weight, for although arithmetically it is not identical to the loss of weight in a (monetary) pound, if only a few pennies were involved the difference would have been minute:[42] when one realises that even on very sensitive scales an exact equilibrium would only be achieved by chance when the addition to the pan was made by whole pennies, there necessarily had to be a degree of

approximation. This first weighing, however, was actually immaterial to the assay itself, and served only to differentiate what part of the total loss on assay was due to weight loss in the coins from what part was due to removal of alloy from the metal in the fire.[43] For the cup of pennies taken to the Melter was said to be not of the pound by weight but of a pound by number. The resulting ingot was then lighter than a Tower pound not only by the loss of alloy in the fire, but also by the deficiency in weight of the coins. There was no need to add two figures together: the total diminution found on weighing the ingot against a Tower pound would reveal the total amount by which the sheriff would be charged. As the cupellation process cannot be stopped at any significant point other than at the 'sparkling' or 'brightening' which occurs on the effective removal of all alloy, the only possible answer which the Upper Exchequer could be given was a total loss in weight from a pound of pennies equal to the sum of

a lightness of the original coins, and
b the alloy, at least 16d. in the pound, and
c absorption of silver by the cupel, at 2d.

Effectively there was thus a minimum weight loss of 18d. in the pound on the assay of a sample pound, and it would often be a few pence greater.

All the evidence which can be supplied by the surviving Schedules of Combustion and Receipt Rolls tells us, however, that the 'normal' reported loss on combustion was about six pence for loss of alloy, plus sometimes a few pence more for loss by wear.[44] At least ten pence, more likely a shilling, was therefore added to the net weight of the ingot, in the sight of the Barons of the Exchequer, without being reported! Richard fitz Nigel may well have been a trifle hazy about the details of the cupellation process itself, but he was always present at the solemn bringing of the ingot to the Upper Exchequer in

full court so that the barons, as well as the sheriff and his witnesses, could watch the addition of pennies to the scales until they balanced. It is conceivable that two (or even three) of those pennies could have been discounted for the loss of silver in the cupel: as a standard adjustment well and widely known to be inherent to the process, Richard could have left it out of his account as so obvious not to be worth mentioning.[45] But to pass over in silence the further adding back of half or more of the pennies so publicly and solemnly added to the scales seems incredible. Nevertheless, quite obviously the reported results are at variance with Richard's treatise, and an explanation of what actually happened needs to be sought.

An attractive theory is that, as mentioned above, two different pound weights were used. One, the Paris pound, for weighing the pennies; when 252 actual coins should theoretically have balanced the scales, and any shortfall due to wear, etc., could have been measured by adding further pennies. The other, the Tower pound, for weighing the ingot, whereby the requisite twelve pence of the alloy loss would automatically be adjusted with no need to report them. The major argument against this is that Richard fitz Nigel stated that the number of pennies placed in the cup taken to the Lower Exchequer for melting was twenty of the forty-four shillings originally placed in the purse, specifying that the other twenty-four shillings were put back in the purse; and further noting that if a second assay was required for any reason, then another twenty shillings was counted out from what was left in the purse. Although there is an inherent ambiguity in the word 'pound', there is less so in the word 'shilling', and twenty shillings in this context can hardly mean anything other than 240 pennies. As they were counted once in the Upper Exchequer and twice more in the Lower Exchequer before they were melted, all parties would

have had to be cognisant of the fact that for this purpose, and this purpose only, a pound of pennies was taken to be twenty-one shillings, not twenty: which though it seems strange to modern thought processes is, in fact, scarcely less strange than the alternative interpretation of silently adding back twelve pence on the final solemn weighing of the ingot. One is thereby almost bound to assume, however, that Richard fitz Nigel originally wrote twenty-one shillings, and twenty-three shillings remaining in the purse, and that his specific numbers had been changed by the later copyists from whom his work is only known. That in itself is not impossible, for by the mid-thirteenth century (from when the earliest known copies survive) practice may have changed in a number of respects.

The most cogent argument for believing that twenty-one instead of twenty shillings by number were melted in the late twelfth century is the fact that the curious sum of forty-four shillings was placed in the purse from which the samples were drawn. If only twenty shillings by number were required on each of two meltings, the balance of four shillings is greatly in excess of the number of pennies that would seem ever to be required for use in balancing the scales. The highest reported or calculated deficiency is only nineteen pence in the pound,[46] and so a balance of two shillings after two meltings each of twenty-one shillings would seem to be ample for the purpose. Richard wrote 'you can now understand why forty-four shillings were originally set aside';[47] but that is only really understandable on the basis that twenty-one shillings, not twenty shillings, were used for each melting.

One must always keep in mind, however, that Richard fitz Nigel seems to have been a continuator, rather than an innovator. The sum of forty-four shillings may have been set long before the reign of Henry II, at a time when

the coinage was generally somewhat lighter than was customary after 1158, when a new coinage was instituted. Although this new coinage was, on the whole, badly struck, the individual coins do seem to have been of generally good weight.[48] Stephen's early issues also seem to have been issued at a generally good weight, though there is not a great deal of evidence on which to base that opinion,[49] but in the middle and later years of his reign there seems to have been very little new coin coin officially struck and issued, and the circulating currency stock was adulterated by a considerable number of localised issues which may not have been up to standard: either of weight or alloy; or both.[50] The coins issued in the middle years of Henry I survive only in very small quantity, and give an impression of poor quality and weight.[51] There is doubt whether any eleventh-century coins were even meant to be struck at 240 from the pound, and the immediate post-Conquest issues were certainly significantly lighter than that standard.[52] A purse of forty-four shillings, by number, could accordingly have been instituted at almost any time to take account of prevailing conditions, and continued unchanged by the force of tradition. Indeed, it is not an overly cynical view to interpret fitz Nigel's words 'you can now understand why forty-four shillings were set aside' as meaning that he did not himself understand the precise figure; only that an excess number of pennies was required for the purpose of balancing the scales.

Whatever the mechanics of making the adjustment, the fact remains that the reported results of the assay did discount some twelve or ten pence worth of the actual alloy in the coins. Sheriffs were not given credit for their blanch farm at the actual pure silver content of the pennies they paid into the Exchequer, but at a higher figure. The purpose of blanching their payments was not, therefore, because the sums were due in the equivalent of

pure silver. Yet Richard fitz Nigel stated that it was. His historical account of the origins of blanching gives it three successive stages:

1. Sheriffs were charged a fixed rate (ad scalam) of six pence vantage money on each pound by number, to compensate for loss of weight in circulation.[53]
2. In the course of time the actual weight loss exceeded the rate of six pence, so the farm was paid by the weight of pennies rendered (ad pensum).[54] [He remarked that both of these terms were 'often found in the old Pipe Rolls of Henry I';[55] though only ad pensum occurs in the single surviving Roll of that reign, and a change from ad scalam might have occurred earlier in the reign]
3. Bishop Roger of Salisbury perceived that although tale and weight might be correct, the alloy might not, so after discussion in Council it was ordered that the combustions should be made.[56]

That would seem satisfactorily to date the institution of blanching the coin to the reign of Henry I, and the surviving Pipe Roll does have payments blanch, by weight and by number. But Richard was only repeating tales passed down through his father of what his great-uncle had done. They are in the same long passage which commences with a statement that even after the Conquest no silver coin was paid to the king from crown lands, only victuals.[57] Yet Domesday Book gives ample proof that most, even if not all, royal manors rendered cash before the Conquest, and some of those pre-Conquest renders were blanched, although fitz Nigel stated that Domesday Book contained no mention of blanch farm.[58] The remark has excited comment amongst modern commentators, and the passage which contains it presumed to be a later interpolation,[59] partly because it was at variance with an immediately preceding statement that farms were fixed before the Conquest. But it is of a piece with the statement that blanching was instituted by Roger of

Salisbury, and only goes further to show that Richard fitz Nigel was quite to content to repeat stories he had heard about the past even if they were conflicting.[60] His evidence is good as to what he believed, but his statements about anything other than current practice in the Upper Exchequer have no over-riding authority over other sources.[61]

There is, however, a further explanation which can be put forward for the discrepancy between the actual results of the assay and the figures which were reported and acted upon. 'Pure silver' was itself an ambiguous term in the Middle Ages. The finest silver, refined to the limits of medieval technology, was certainly known. In that state, however, silver is soft and malleable; unsuitable for use as coin, or for utensils, or for jewellery. A widely used standard 'silver' was accordingly alloyed with a little copper to make it hard-wearing. In its most familiar form it is known as argent-le-roi, from its use in France as the standard of silver used for the coinage after c.1266. Although some French coins in the late thirteenth and the fourteenth centuries were actually struck and issued at the standard of argent-le-roi, others (of lower fineness) were expressed in the records as of a fineness expressed in relation to argent-le-roi, not to absolutely pure silver.[62] From the monetary reforms of St Louis the standard of argent-le-roi was twenty-three parts of pure silver to one part of copper: in English parlance, 230 pennyweights of pure silver with ten pennyweights of copper.[63] There are indications that this was not a new practice in 1266;[64] indeed, the likelihood is that it was of considerable antiquity. If the English coinage was (perhaps only at some time after the Conquest) effectively or actually thought (or even specified: there are no documentary references surviving from the twelfth century) by the Exchequer as being 19s.6d. fine of argent-le-roi,[65] that would give a discrepancy of only a farthing per pound

from an alloy of fourteen parts of pure silver to one part of copper.[66] The identical confusion is evident even at the end of the thirteenth century, when a note in the Red Book of the Exchequer gives an example of the coinage alloy as fourteen parts of silver to one part of copper, while in 1280 Gregory de Rokesleye, then mayor of London and Master of the Mint, informed the abbot of St Edmunds that the pound (weight) of coin to be made in the abbatial mint must contain 11 oz.2¼d.of fine silver (224d. can be expressed as 11 oz.4d.).[67]

Unlikely as it would seem, therefore, what must have happened at the solemn weighing of the ingot in the Upper Exchequer is that the number of pennies added to the pan which contained the ingot in order to make the scales balance were first counted, a deduction of two pence made for loss of silver in the cupel, and a further ten pence deducted in respect of the alloy required to make argent-le-roi. Only the balance after these two emendations (neither mentioned by Richard fitz Nigel) was recorded, and used when assessing the sheriffs' liabilities on blanching their whole payments in cash on account of their blanch farms.

Presumably, therefore, allowances against the farm, and payments out of the farm, were notionally blanched at one shilling in the pound to take account of two factors: the 'extra' six pence of alloy in the pound of English coinage silver over and above argent-le-roi, and a further six pence for expected loss of weight. Not that the alloy of the English coinage had changed materially since long before the Conquest: almost certainly the concept of an extra six pence was a notion brought to the Exchequer by Frenchmen. We have no information as to what kind of adjustments the Anglo-Saxons made when they blanched payments: whether to coinage standard, or pure silver, or somewhere in between.

PART III

Sheriffs, and others, paying on account of blanch farm could not know in advance by exactly what factor their cash would be discounted. Any sample 240 pennies could vary from any other such sample, particularly in times when the bulk of the circulating medium was worn to some significant degree. On the other hand, of course, by weighing some random samples themselves, and adding a further six pence for probable alloy loss, they could obtain a reasonably good idea of the likely rate which would be calculated after the assay, and thus be able to pay into the Lower Exchequer a sum which would be likely to satisfy their debts within a pound or three. Apparently some accountants did attempt to pay the exact sum they calculated would be due: at least, on the few fragments of Receipt Rolls which survive from the twelfth century, some accountants paid in on account of their blanch farm sums which included odd shillings and pence. Others, however, paid in sums in round pounds which would, almost inevitably, leave a balance outstanding after blanching.[68] In no case does a Receipt Roll survive from the twelfth century for a year in which the 'combustions' are recorded by a schedule attached to the Chancellor's Roll.[69] There are, however, considerably more of these Schedules of Combustion, and calculations show that in those years, also, a considerable proportion of the sheriffs did pay in round sums on account of their blanch farms:[70] some of those who apparently paid in sums including odd shillings and pence may have originally paid in a round figure, for the farm monies could be subjected to adjustments made by the Exchequer court, as well as including balancing sums paid in by the sheriff, after his initial render, to clear his account. For although the amount of the cash paid 'into the Treasury' is the first

figure which appears in a sheriff's Pipe Roll account for his county farm, it was in fact entered only at the end of his accounting to the Exchequer, after all the succeeding entries had been written. This curiosity of recording would not be apparent from the Pipe Rolls themselves, but Richard fitz Nigel is specific upon the point. In thesauro was written immediately after the formula 'So-and-so the sheriff renders account of such-and-such a county', but no amount entered.[71] After the balancing of the account, and the recording of his quittance or of the balance outstanding, only then was the amount of the payment into the Treasury entered into the space left blank at the beginning.[72]

The figure of blanched cash in the county farm accounts is a composite figure, usually made up of two half-yearly payments by number, each of them blanched by what might well be different rates, with possibly deductions from the numero totals (before blanching) in respect of other debts which the sheriff should have paid in but had failed to do so, and possibly additions in respect of further sums paid into the Exchequer by the sheriff on account of his farm before his account was completed. The latter, the additional payments, may or may not themselves have been blanched by assay, or may each have been made by number at a calculated agreed rate to cover notional blanching: those agreed rates not necessarily being the same as that or those arrived at by an actual assay of their principal sum.

Blanched cash as recorded in the Pipe Rolls understates the sum of money actually received by the Exchequer, by a minimum factor of (normally) six pence in the pound (2½%), and, in times when the money in circulation was generally worn, by a higher factor. The blanch farm of a county, which can be calculated from the Pipe Roll accounts if not specifically stated, is

generally a pretty meaningless figure for statistical purposes. The gross figure was usually not all collectable by the Exchequer from the sheriff (nor, indeed, was it all collectable by the sheriff from the tenants), for estates and manors and benefices granted away by the king were still, in the later twelfth century, included in the notional farm, and allowances were made for them in the sheriff's accounting: either at notional blanch sums, or at actual numero sums which had to be converted in the settlement of the account to notional blanch sums. Payments made by the sheriff out of the monies of his farm were recorded at their actual tale figures, but were notionally discounted by a standard rate which normally greatly exceeded the actual rate(s) calculated on monies paid into the Exchequer: yet when the sheriff made similar payments out of other revenues collectable by him, they were not discounted at all. The whole business caused great complications in the twelfth century. We may presume that the participants in the proceedings knew what they were doing, even if they did not fully understand why they were doing it in that complicated manner. Modern students frequently do not grasp all the nuances of the proceedings, and equally fail to understand the reasons behind all the adjustments which had to be made.[73]

In one sense the answer is simple. The procedures were complex and time-consuming because they had grown piecemeal to cover eventualities not all of which still existed in the last half of the twelfth century. The Treasurer himself did not understand all the real reasons, but relied on legends handed down through his family. Above all, tradition weighed very heavily: what was done last year would be done again this year, and what was done this year would be the precedent for what would be done next year. In his treatise Richard fitz Nigel points out that certain practices were not equitable, but

nevertheless they were to be followed: 'I am telling you what the practice is, not what it ought perhaps to be'.[74] If the Treasurer and the barons of the Exchequer followed precedent, they could not then be accused of diminishing the king's customary revenues.

The same practical effect would have been achieved if the blanch farm, and the lands granted out blanch, had been calculated and expressed by figures which were one-nineteenth higher (multiply by 20, divide by 19), and a credit given to the sheriff if his cash paid into the Treasury was assayed at less than one shilling in the pound. This adjustment for cash paid in would be somewhat complicated to achieve a true equivalence with the actual practice, but still very much more simple to apply to just one item than to many; and in any case, the reported figure for blanching after assay was already subject to loss in the cupel and reconciliation with a standard of argent-le-roi. All figures in the Pipe Roll would then have represented actual money or money's worth, and so be readily understandable by all parties in the Upper Exchequer[75] (but perhaps that would have diminished the 'Mysteries of the Exchequer', to the detriment of its prestige - and to that of the Treasurer). The sheriff still would not have known exactly how much money was due from him until after the assay had been carried out, but there were other uncertainties in that as well, which would only come to light in the course of his examination.

How did so many of the county farms balance exactly, and be given quittance, at each Exchequer session? However carefully a sheriff estimated what his coin on account of the county farm would assay at, there was always a probability that it would differ, if only by a penny in the pound, from that pronounced after the weighing of the ingot of 'burnt' silver. Even in times when the general standard of the coinage was of good

weight, such as in the years immediately following the recoinage of 1180, the crudeness of scales and the rounding of the result to a complete penny could easily throw out the result by a penny in the pound at least.

In the early years of Henry II, a constantly recurring item in many county accounts is the payment of comparatively small sums to a financier, such as William Cade. It has been supposed that these represented sums collected by Cade, from the sheriffs, to part satisfy the loans Cade had, supposedly, made to the king.[76] What does not seem to have been noticed is that in those accounts where such sums were paid to Cade and his like, these payments are the last recorded on the accounts, and those accounts are then normally cleared with a quittance. It is suggested, therefore, in explanation, that it was sometimes found convenient, when a balance was struck on the great table with the sheriff still owing money, that Cade took over the debt. So far as the Upper Exchequer was concerned, it would be written in the Pipe Roll in the same way as if the sheriff had paid cash to Cade: an appropriate memorandum of the transaction would be put through whatever records there were of Cade's dealing with the Exchequer. So far as the sheriff was concerned, he could obtain immediate quittance - for until he did he could not depart from the town where the Exchequer was held without the leave of the barons[77] - by taking out a loan from Cade. Obviously this cost the sheriff something, for the amount of the loan was immediately discounted by the Exchequer at a shilling in the pound in calculating the settlement of his account there, whereas he could usually hope that cash paid into the Lower Exchequer would be assayed at something less. Doubtless Cade and his like made a charge for their services, but the sheriff was then free to return to his county and raise the money.

BLANCH FARM AND BLANCHING - III

An occasion when we can perhaps see what Cade charged is provided by the accounts of Berkshire and Ferendon in 9 and 10 Henry II. The balance outstanding in 1164 was just four shillings blanch on the county but £15.3s.3d. blanch on Ferendon.[78] The blanching rate that year on the Ferendon account was nine pence in the pound.[79] In the following year, the total due of £15.7s.3d. blanch was taken by Cade for £16.2s.7d. by number.[80] Now, if the net figure due is grossed up to a sum which when blanched at nine pence in the pound will leave £15.7s.3d., that sum is £15 19s.3d., exactly 3s.4d. (one quarter of a mark) less than the amount described as in soltis Willelmo Cade.

In some other cases the sheriff paid in further money to the Exchequer to obtain his quittance. If the amount was small, it could not easily be assayed by a sample pound, and it sometimes appears that the sheriff struck a bargain with the Exchequer for the discounting rate to be used.[81] In the absence of Receipt Rolls, this can only positively be seen on occasions when the Pipe Roll account was closed with a balance owing, and that balance was further accounted for either on the same Pipe Roll, or on the Roll of the next year as arrears brought forward.[82] In other cases, where a Schedule of Combustions survives, calculations indicate, but cannot positively prove, that further cash was paid in before the account was formally closed on the Pipe Roll, was notionally blanched, added to the sum(s) previously paid in, and the total recorded as in thesauro at the head of the account.[83]

NOTES

Notes to Part I

1 The farms of a few counties were payable wholly by tale, and a few more were mainly payable blanch but with a portion by tale. For details see Turner, 'The Sheriff's Farm'.
2 Dialogus 1950, p.11.
3 The assayer could make mistakes, and so provision was made for a second sample pound to be available for 'burning'; but if the result of that was also disputed then the barons of the Exchequer had to make a more or less arbitrary decision. For an example of the latter, see Brand, The English Coinage 1180-1247, p.205.
4 Brand, ibid., pp.198-99.
5 Dialogus 1950, p.11.
6 Ibid., p.39. This passage was regarded by Hughes, Crump, & Johnson as a late interpolation (Dialogus 1902, p.88: see the note on p.186 to line 9), and their view has been followed by most subsequent commentators. It is, however, quite appropriate to the conditions of the coinage in the late 1170s (see also Allen, BMCH2, pp.xcvi, xcvii).
7 Ibid., pp.42-43.
8 Ibid., p.14.
9 Founded on the comments in Dialogus 1902, p.171.
10 Harvey, 'The Domesday Ora'.
11 See Round, 'Origins of the Exchequer'. The farms themselves are not given, and assumptions have to be made from amounts left owing, which were not necessarily on the same basis.
12 With, of course, the few standard exceptions: see note 1 above.
13 Dialogus 1950, p.65, also p.125.
14 Galbraith & Tait, Herefordshire Domesday with a collotype facsimile.
15 Ibid., f.39, transcribed on p.75.
16 Richard fitz Nigel said so! See next note.
17 Dialogus 1950, p.64.
18 See above, and note 11.
19 In the first few years of Henry II the farms do appear to vary a little from year to year, in so far as they can be calculated.
20 Dialogus 1950, p.14.
21 Galbraith & Tait, Herefordshire Domesday, p.125.
22 The city of Hereford at £40 blanch (from 1189-90), Linton and Wilton at £16.10s.0d. blanch each (which totals £33 blanch), Stanford at £5 by number (presumably granted without the manor court). A grant of the lands of Archenfield was, however, only for £20 instead of £21.

Notes to Part II

23 Dialogus 1950, p.40.
24 Brand, The English Coinage 1180-1247, pp.188-237.

25 For authorities see ibid., p.214.
26 Ibid., p.234.
27 Dialogus 1950, p.39.
28 Hollister, 'The Origins of the English Treasury', p.262, quoting from H.Roseveare, The Treasury (1969), p.20.
29 P.Grierson, 'Weight and Coinage'.
30 The six-ounce Flemish mark for weighing silver seems to be first detailed by Pegolotti in his Pratica della Mercatura (Evans edition, p.237). This new ounce was not exactly the same weight as the ounce of Troyes, although similar to it.
31 As demonstrated by an assay of English pence at Douai in 1265 (Prou, 'Recueil de documents relatifs à l'histoire monétaire (VI)'), discussed by Brand, The English Coinage 1180-1247, 230-31.
32 The Anglo-Saxon mark was divided on a binary basis into eight ora each of sixteen pence. As there were twenty pence to the Tower ounce, the pennyweights in each system were identical.
33 Twenty shillings of twelve pennies and twelve ounces of twenty pennyweights both give 240 pennies to the pound.
34 Dialogus 1950, p.11.
35 Ibid., p.36.
36 See Brand, The English Coinage 1180-1247, pp.207-8.
37 Dialogus 1950, p.36.
38 Ibid., p.37.
39 The Dialogus 1950, p.37 only mentions that the number of pennies was chalked upon the ingot. The few surviving, but fragmentary, Receipt Rolls also have the number of pennies noted against the amount paid in on account of blanch farms.
40 Dialogus 1950, pp.37-38.
41 Ibid., p.38.
42 For example, if three extra pennies were required to balance the scales, the actual loss of weight was 2.96296 pence in the pound: the difference only reaches to a half-penny when eleven pence are added, and to a full penny only when sixteen pence are added.
43 If the weight loss in respect of the alloy alone exceeded six pence in the pound, it warranted an investigation as to whether the coin alloy was bad and the moneyers to be charged, or even confiscation of the bad money: Dialogus 1950, p.39.
44 In the sense that the figures are compatible with six pence for alloy and a few pence more for wear. It cannot be proved before the reign of Henry III, when notes of the first weighing survive in the Memoranda Rolls: see Brand, The English Coinage 1180-1247, pp.202-6.
45 A century later, the 'Treatise on the New Money', of c.1280, laments that the 'waste' of two pence of pure silver in the pound is often not allowed in the mint assays: Johnson, The De Moneta of Nicholas Oresme and English Mint Documents, p.82.
46 Pipe Roll 19 Henry II, 200 (Southampton and Devon).
47 Dialogus 1950, 38.
48 Allen, BMCH2, pp.xli-xliii.
49 Seaman, 'A Re-examination of Some Hoards containing Coins of Stephen'.
50 Here is meant the close copies of the 'official' types, not the so-called 'baronial' issues, about which there is still considerable uncertainty.

51 Metcalf & Schweizer, 'The Metal Contents of the Silver Pennies of William II and Henry I (1087-1135)'.
52 Lyon, 'Some Problems in interpreting Anglo-Saxon Coinage'.
53 Dialogus 1950, p.41.
54 Ibid., p.41.
55 Ibid., p.42.
56 Ibid., pp.42-43.
57 Ibid., p.40
58 Ibid., p.14.
59 See Dialogus 1902, p.171; but this view was rejected by Poole, The Exchequer in the Twelfth Century, pp.61-62.
60 We need not blame Richard unduly: many modern historians quite happily repeat fabled accounts of historical persons and incidents, so long as they have an 'authority' to quote. Life is too short to check everything for one's self.
61 None of the passages bracketed by Hughes, Crump, & Johnson in Dialogus 1902 as late interpolations have to be accepted as such, even though some might be. Richardson's view that Richard fitz Nigel himself revised his treatise c.1189 is not convincing: 'Richard fitz Neal and the Dialogus de Scaccario'.
62 Normally the texts just refer to argent, for which argent-le-roi has to be understood.
63 Expressed in French parlance as 11½d. fine (out of 12d.).
64 Or if it was, that it was only a change from adding ten pennyweights of copper to a pound of pure silver. The practical difference between the two methods is small.
65 19½/20 x 230/240 = 224¼.
66 224 pennyweights of silver to 16 pennyweights of copper.
67 For the reconciliation of these figures as meaning the same thing, see Brand, The English Coinage 1180-1247, p.233; and idem, 'Mint Accounts, and Alloys', 180-81.

Notes to Part III

68 In Hall, Receipt Roll...1185, of those sheriffs paying on account of blanch farm, the figures are: Berkshire £53, London and Middlesex £65, Surrey, £20.10s., Oxfordshire £60.10s., and Buckinghamshire and Bedfordshire £116.18s.8d. Sheriffs paying for a numero farm did not, of course, have the same problem.
69 Schedules of Combustions are extant for 9, 10, 11, 13, 14, 19 to 27, and 29 Henry II, and 8 Richard I.
70 This was a particularly prevalent practice by those towns which obtained the right of separate accounting at the Exchequer in the latter part of the century.
71 Dialogus 1950, p.29.
72 Ibid., pp.125-26.
73 Which is quite understandable. For example, Ramsay regarded the combustions as a 'surtax' (History of the Revenues of the Kings of England i, p.55), and Robinson thought the recorded combustions represented 'the cost of making the trial, and indicate nothing in regard to the fineness of the metal' (Pipe Roll 14 Henry III, p.359).
74 Dialogus 1950, p.106.
75 It would have been much simpler still if all the lands which had been permanently granted away had been deducted from the

gross farm, and the sheriffs only required to account for the net figure.

76 The discussions of Cade's activities are several: Jenkinson & Stead, 'William Cade, a Financier of the Twelfth Century'; Round, 'The Debtors of William Cade'; Haskins, 'William Cade'; Jenkinson, 'William Cade'; idem, 'A Money-Lender's Bonds of the Twelfth Century'; Jolliffe, 'The Camera Regis under Henry II'; Richardson, 'The Chamber under Henry II'; idem, The English Jewry under Angevin Kings (particularly chapter III). Only a particular class of entry in the Pipe Rolls is considered here, which seems to be different in nature from the many other payments (usually larger in amount) to Cade.

77 Dialogus 1950, p.21.

78 Pipe Roll 9 Henry II, pp.51, 53.

79 Ibid., p75; the combustion of £2.13s.3d. when added to the cash in thesauro of £68.6s.9d. blanch gives a total of exactly £71, on which total the combustion is at the exact rate of nine pence in the pound.

80 Pipe Roll 10 Henry II, p.41.

81 See Chapter 3, part III.

82 The arithmetic is dealt with at length in Brand, The English Coinage 1180-1247, pp.194-201.

83 By 26 Henry III the wording of the Pipe Rolls is explicit that this was done: Brand, Ibid., p.201.

5

THE PIPE ROLL

PART I

The Pipe Roll (and its duplicate the Chancellor's Roll), is a record of the proceedings of the examinations of debtors in the Upper Exchequer, and follows those proceedings exactly. In effect the Pipe Roll is a memorandum - Minutes - of those proceedings. For each item that a debtor was charged with, there were four questions to be asked by the court, and the answers were recorded. Like Minutes of modern meetings, the Rolls do not give a verbatim account of everything that was said: the format is stylised, and follows a set form.

The four questions were:

a. What does he owe? And for what reason?
b. What sum has been paid into the Treasury?
c. What allowances, if any, should be given?
d. What is still owing? Or is he quit?

There could be two different answers to the first of these questions: (i) the total amount owing; and (ii) the sum due to be paid. For some debts, such as the county farms, the whole debt was due to be paid. For some others there might have been an agreement in force that the debt be paid by instalments over a period extending beyond the year under review. In all cases the amount recorded on the Pipe Roll was the total outstanding debt, regardless of whether it was due or not. It was customary also for the reason for the debt to be recorded. The same man might owe in respect of more than one debt; these were not consolidated, but left as separate items on the Roll,[1] each with its own specific reason which identified it

uniquely. In practice, of course, it was possible that the same man owed more than one debt for which the reason was ostensibly the same; the sub-heading of the group in which each appeared would then distinguish them. The Summons apparently only included the amount actually due from each debtor, not the gross amount (although in the vast majority of cases the two would have been identical), so the first step for each item would in fact not necessarily be a formality. The sum alleged by the Treasurer (or by the Chancellor' Clerk in some cases) would have to be agreed by the debtor: if he did not agree, the court would have to make a decision, and the judgement of the barons would be binding. In either case, the actual entry on the Pipe Roll would be in similar form to:

John Doe renders account of £a for [the specified reason]

For each separate debt the debtor would be asked how much he had paid. If nothing, the entry would be made:

In the Treasury, Nothing

If a payment had been made, the accountant would be required to prove the amount by producing his receipt(s) in the form of a tally (or tallies, if more than one payment had been made). This was checked by the Chamberlain's Clerk finding, and producing, the counterfoil(s) of the same tally (or tallies), and comparing it with the stock for identity. Upon agreement that they were identical (that they tallied!), both parts of the tallies were handed to the Marshal to be placed in the forel for the account,[2] and on the Pipe Roll was entered either:

In the Treasury, Paid

if the amount was the same as the outstanding debt, or:

In the Treasury, £b

if it was different from (normally but not necessarily smaller than[3]) the outstanding debt.

The accountant might be able to produce a writ from the king pardoning all, or part of, the debt. If in proper form,[4] the writ would be placed in the forel after the Treasurer had dictated for the Pipe Roll:

And in pardon by the king's writ, £c

He might provide authority for having paid out of the monies due from him certain sums on the king's business. It the court accepted the authority - usually a specific writ from the king - this, too, would be placed in the forel after the text had been dictated for the Pipe Roll in some form similar to:

And in/for [reason] £d, by the king's writ

It could be that another account of the same accountant had a surplus, and that the court agreed that all or part of that surplus could be used in whole or partial settlement of the debt under examination. Then would be written:

And in his surplus on [...] account, £e.

Then the account had to be balanced. If the total of cash and/or allowances was equal to the total debt due, the court would give quittance, and an entry would be made, at the end of the line:

And he is [they are] Quit.

If the cash and/or allowances in total were less than the debt, a further sum was still due, and would normally be recorded as:

And owes £f

If the cash and/or allowances in total exceeded the debt due, the balance would normally be recorded as:

And in surplus, £g

In essence, every account on the Pipe Rolls is made up of a combination of these classes of entry, which are few and simple. There are exceptions, such as particular items which were allowed by custom or precedent, or where the writ of authority would be drawn up in the Exchequer

in the king's name; but they do not affect the substance of the entries on the Rolls. Similarly, some writs might require the expenditure authorised by them to be witnessed, and the names of those witnesses would be recorded on the Rolls (implying that those witnesses were present at the Exchequer session and took an appropriate oath).[5] Although the vast majority of entries may be taken at face value, as representing straightforward records of what had happened, there is always the possibility that amendments had been made, on the court's orders, before the entries were dictated onto the Rolls.

The record of cash paid into the Lower Exchequer is, curiously, the one most likely to have been subjected to change. Sheriffs were liable (for most of the items they accounted for) for what they should have collected and paid into the Exchequer, not just for what they had actually collected and paid in. Their Summons, indeed, read 'And have all these with you, or they will be deducted from your farm'.[6] It was up to the sheriff to convince the court that he had made every effort to collect sums due from third parties, and that the default was not due to his own negligence. Otherwise the court could rule that monies paid in on account of the county farm should be transferred to the other account; the farm tally being reduced and a new tally raised for that other account.[7] The Pipe Roll entries would not disclose these facts, for the record of cash received would be that after the adjustment had been made. Accordingly there is no real evidence of whether this was a frequent, or a rare, occurrence; whether it was a power often exercised, or one held in reserve.

An example of the principle being operated can, perhaps, be seen in one of those comparatively rare cases where a sheriff had paid in no cash at all on his county farm account, but had expended monies on the king's behalf

in excess of the amount due from him, thus giving rise to a surplus on the county farm account. At the end of the Kent farm account for 1202, ten marks was deducted from Reginald de Cornhill's surplus in respect of the fine of William de Quatremares,[8] and the same ten marks was credited to that William's account for his fine to have lands of his uncle.[9] There is no question that Reginald de Cornhill was other than a trusted and valued royal agent in good standing, so there could be no justification for any suggestion here that the Exchequer court was being especially vigilant, or acting over-harshly. Doubtless Reginald put great pressure on William de Quatremares in 1203 to pay up the whole twenty marks originally due, of which Reginald would have put half in his own purse, as reimbursement, and accounted for the other half to the Exchequer in that next year.[10] It has to be borne in mind, however, that exactly the same entries would have been made in the Pipe Roll if Reginald de Cornhill had, actually, collected the ten marks from William de Quatremares in 1202, and utilised the money in the same way as his farm revenues for paying the royal expenses. It is only on reviewing the whole of the Kent accounting for the year that the balance of probabilities, in this particular case, suggests that the sheriff might have been surcharged for an item he should have collected but had not done so.

In Exchequer theory, the county farm accounts should have been cleared at the sheriffs' post-Michaelmas examinations. The difficulties of doing this on a blanch farm account are discussed above,[11] and although various devices were used to clear such accounts, there are a considerable number of cases where a debit balance was carried forward from one year to the next. In a small minority of cases, such balances could be carried forward for several years, usually where there had been a change in sheriff and the outgoing official was, apparently,

unable to find the money shown as due. Mostly, however, the balances carried forward were comparatively small and were settled in the next year. Doubtless a proportion of these instances do represent circumstances where the sheriff was simply given leave by the Exchequer court to defer payment of the balance until the next year. Some, however, can be seen to represent a specific item of expense carried forward for later adjudication. The Pipe Roll recorded only straight facts. It did not record such things as claims by a sheriff that he had expended money by authority of the king but did not have the writ in proper form, or the witnesses were not present in court to prove the expenditure. Such reasons might well be accepted by the Exchequer court, which would allow the sheriff to carry forward a balance outstanding; but no explanatory note was entered on the Pipe Roll. So far as that record was concerned, if a debt was not paid or remitted, then it was still outstanding; and it was outstanding for its original reason, not for any excuse for delay in settlement.

In Sussex. for example, in 2 Henry II, £12.13s.4d. was carried forward on the county farm account; in the next year the whole 'arrears' were cleared by payment of the Third Penny of the county to the earl of Arundel.[12] The Exchequer must have known the circumstances, in its examination of the Sussex sheriff after Michaelmas 1156, but the king's writ allowing the payment was presumably not available and so, although the part debt relating to the earl was allowed to be carried forward, no mention of the reason was made on the Pipe Roll itself. The principle was quite right, and logical. The debt was for the remainder of the farm, not for the Third Penny. The Exchequer court was simply allowing the sheriff time to produce his evidence as to why he should not have to pay the balance due; but if he could not produce that evidence

the next year, he would be liable to pay cash for the balance of farm still due.

That is a very clear example, for the accounting was done on the arrears account. More often, it seems from the Rolls, the 'arrears' were settled by cash; but sometimes a reason for the carry forward can be seen in the 'new' farm account. Again in Sussex, for example, in 18 Henry II a sum of £19.12s.6d. was carried forward as owing on the county farm account, and settled by cash the next year.[13] In the latter year, however, the sheriff expended £67.14s.9d. for payments to knights and serjeants of Hastings, and £47.2s.9d. for works on the castle of Hastings.[14] There is a presumption, perhaps, that some part of these payments had been made in year 18, or at least that the sheriff anticipated having to lay out sums early in year 19 before he could gather in his revenues, and that the Exchequer gave him leave to carry a sum forward. Continuing with Sussex, in 21 Henry II the small sum of £1.6s.8d. was carried forward on the county farm,[15] and there is no hint of a reason in in the next year's accounting, where it was settled by cash.[16] In that next year, however, the new county farm was first closed with a balance owing of £20.17s.0d. Instead of being carried forward, the account was re-opened, and settled by cash.[17] Presumably in this last case the sheriff had not paid in enough money to clear his account, but was given leave to depart and raise the amount still owing. He returned while the Exchequer was still in session, and the Pipe Roll was still currently in use; whereas in the previous year, he returned after the Exchequer accounting for year 21 was finished, and paid in money which was accounted for on the Roll of year 22.

By the end of the twelfth century it seems fairly common for such 'genuine' arrears to be settled by a re-opening of the account, rather than carrying them to the

next Roll. Rather than being a change in Exchequer practice, this is more than probably a by-product of the great increase in Exchequer business which commenced after the legal reforms of 1166, but grew to a truly enormous extent in the reign of Richard I. The more business that the Exchequer dealt with, the longer it took, and instead of the Exchequer Michaelmas session lasting a matter of weeks, it grew to months, eventually extending well after Easter when the next year's View was taken. So that a sheriff returning in the Easter term, to pay in arrears, could ask for the accounting to be done then, while the Pipe Roll to which those arrears related was still open, and being entered up for those counties which were the last to be taken.

PART II

The Pipe Roll was not a system of accounting.[18] Primarily it was a record of the Exchequer's sitting at the Michaelmas term, although only of a restricted class of specified items. Secondarily, the Pipe Roll formed a series of annual memoranda that could be consulted in retrospect if there was any dispute over a debt. Only in a most oblique way can they be regarded as forming part of a system of accounting, in the modern sense. A broad analogy could liken the Pipe Roll to a modern 'debtors ledger', for both record debts due, cash received, any allowances made, and the balances outstanding: they are records of the accounts of each debtor, and the movements upon them. A modern debtors ledger at best forms only a part, usually quite a small part, of an accounting system, and the Pipe Rolls were just one of the records which the twelfth-century Treasurer and Chamberlains, and other officials, maintained.

In the eyes of the medieval personnel of the Upper Exchequer the Pipe Roll was the 'Great Roll'. Not just because of its physical size, but because to it had been attracted its own mystique. It was the record of the solemn Exchequer proceedings; entries in it could not be altered lightly, if at all.

> The authority of the Roll is such that no man is allowed to dispute it or alter it, unless the mistake is so obvious that it is patent to all. Nor even then should it be changed except by the consent of all the Barons and in their presence, to wit, during the session of the Exchequer of that Roll. But the writing of the Roll of the previous year, or even of the same year, once the Exchequer has risen, can only be altered by the king.[19]

As Richard fitz Nigel explained, the membranes of the Roll were carefully chosen not only for their size and quality,[20] but of sheepskin on which it is difficult to

make an erasure without its showing plainly.[21] Erasures were not allowed on the Pipe Roll, as they were not allowed on charters.[22] Such alterations as were necessary had to be plainly written; so much so that cancellations were made by drawing a fine line below the incorrect words or figures, not through them.[23] Of equal legal status was the duplicate Roll kept on behalf of the Chancellor. The Chancellor's scribe sat next to the Treasurer's scribe, 'so that he might faithfully copy what the other was writing';[24] and one of the duties of the Chancellor's Clerk was to observe that his Roll corresponded 'exactly with the other, so that not a single jot is missing and the order of the words is the same'.[25]

It is obvious from the surviving Rolls that this was theory and only partly practiced. The Chancellor's Rolls are close copies of the Pipe Rolls except in spelling, particularly the spelling of names of people and places. Apparently both scribes wrote from the Treasurer's dictation.[26] Each would use his own (or his own Department's) system of abbreviating; and in an age when spellings of proper names were not fixed and invariable, each would write what he heard. The variant spelling of proper names is, however, more subtle than that. Frequently the Pipe Rolls use the same, or virtually the same, spelling of a particular name in year after year, while the Chancellor's Rolls record that name differently, but consistently differently, over those same years. The most ready explanation is that each scribe had his Departmental Roll of the previous year in sight while he wrote the current Roll; and whilst writing from dictation took his spellings for 'old' debtors from his earlier Roll. There are, however, many occasions when the spelling of a name does vary from year to year on the Rolls, and that is also quite understandable while being consistent with the scribe having the earlier Roll available. The long lines of the Rolls are not conducive to easy reading, and when the scribe was writing at

dictation speed it would delay matters for him to check spellings on every occasion, particularly if the spelling seemed 'obvious'.

The Pipe and the Chancellor's Rolls of the previous year were certainly present at the Exchequer sessions. Indeed, the fixed items to be deducted from farms were copied by the Treasurer's scribe from the Pipe Roll of the previous year while the Treasurer watched him,[27] and though it is not stated specifically, it is to be presumed that the Chancellor's scribe similarly copied from his earlier Roll, watched presumably by the Chancellor's Clerk. The latter was specifically charged to scan the Roll of the previous year, which he had before him, until the accountant had cleared all his debts noted on it.[28] When a third Roll was kept, by the scribe of Master Thomas Brown, he copied what was necessary from the Treasurer's scribe, behind whom he sat, and obviously from a distance could easily make mistakes - more likely he wrote independently from the same dictation as the other scribes. Richard fitz Nigel states, however, that any error was easily amended, for 'when the Rolls are corrected all three are compared'.[29]

There seems to be no other reference in the Dialogus to such a comparison being made, and it would be interesting to know the precise stage in the proceedings at which it was carried out. Such a comparison could only effectively be made by calling over: one man reading aloud from one Roll while another man perused the other Roll (for the period when Brown had a third Roll, one man would of course read to two others[30]). Even in the early years of Henry II, when the Rolls were much smaller than they later became, this would have taken some considerable time for most counties.; in the later part of the century it would have taken far longer. The barons would not have been interested in such a detail; the sheriff might have

been, for although he had heard the Treasurer dictate what should appear on the Rolls, this would give him an opportunity to check what actually did appear - which could vitally affect him in the next year, for if the Summons demanded a debt which had already been cleared, 'the authority of the Roll is such that no man is allowed to dispute it'.[31] Whether it was called over county by county, as each was finished, or possibly at the end of the Exchequer term (although it would have been a mammoth task to read the whole at one time), it is most unlikely to have been done in the presence of the full court. It was simply a clerical task, carried out by quite lowly people, presumably while the formal court was not sitting; possibly the Treasurer and/or the Chancellor's Clerk were present, but perhaps more likely those senior officials were consulted only if and when there was a material discrepancy between the Rolls (differences in spelling would not be picked up on calling over verbally). Most likely the sheriff's clerk was also present, to confirm for his master that the Rolls did record correctly the balances left outstanding, although he would not be vitally interested in whether the intervening detail was correctly given or not. If the sheriff was represented, then it is likely that this calling over was done before that sheriff's account was finally closed and his oath taken. For after that, and his departure from the Exchequer, there would not be an appropriate opportunity for him to dispute any entry, which had to be done 'during the session of the Exchequer of that Roll'.[32] Presumably, then, the operation was carried out during an adjournment of the court, after all the items had been dealt with, immediately before the court reconvened for the solemn production of the Roll of Farms and the calculation of the final balance (if any) on the county farm account, and the taking of the solemn oath.

The physical problems of writing and consulting the Rolls must have been considerable. Although the Exchequer court sat round the great table on which the special checkered cloth was spread, the scribes certainly could not write on that table, nor would it have been convenient for old Rolls to be placed upon it to be read. For the table had a rim round it of about four finger-breadths in height:[33] some three inches. Presumably, therefore, each scribe had a writing board in front of him, between the bench on which they sat and the table. The great length of the double-membraned rotulets must have been accommodated by rolling the excess length, doubtless by similar devices to those used for writing on rolls of 'Chancery fashion' in which the membranes were sewn continuously, tail to head. It would have been quite impractical for the Pipe and the Chancellor's Rolls to have been written after binding.

Both the Pipe and the Chancellor's Rolls are sewn head to head, and in that form are exceedingly unwieldy and cumbersome to consult. With a modern reading frame, the reader has to stand to read the upper part of a rotulet, sit to read the middle, and crouch to read the lower part. Such a frame could not have been used at the Exchequer sittings, and in any case would have obscured the Treasurer's view of the accountant: a serious matter when they were 'joined in battle',[34] even if only metaphorically. There seems to be no practical means of arranging a complete Roll so that just a part of each rotulet can be consulted conveniently, without the proceedings being disrupted while the rotulet was used to the next part. Were, therefore, the Rolls not sewn until after the Exchequer sessions of the <u>subsequent</u> year had been completed? Great care would have been needed to ensure that loose rotulets were kept together for eventual binding; and that rotulets of the current year were not inadvertently bound into the Roll of the preceding year.

If that had been the procedure, one would expect each rotulet to have the year of its writing entered on it at some convenient point - the head or the foot - but no such dates appear. The period of the account does not even appear in the heading, nor in the body, of the annual accounts rendered by the sheriffs and others for farms. Such a precaution is perhaps only obvious to modern minds, but medieval man was quite capable of such thought processes, which would have made control so much more certain.

As sewn, the Rolls do not order the counties in any regular sequence, although normally the Pipe and the Chancellor's Rolls of any one year will have an identical order. Each rotulet might well have more than one county account written upon it (in the early years of Henry II they customarily each had several counties) and, as the accounts were not written up in advance,[35] it is a fair presumption that those counties on a single rotulet had their accounts taken before the Exchequer in the same order as they appear (although not necessarily in immediate succession). The same presumption does not hold for the order in which the rotulets are bound. The Exchequer scribes do seem normally to have thought ahead, and estimated the amount of space a particular account would require.[36] So that if the next county to be taken would require more space than was available on a partially used rotulet, then they would lay that aside for the time being and start a new rotulet for the new county. If they miscalculated, and did run out of space on a rotulet before an account was completed, normally they would write the remainder of that account on a convenient blank space of sufficient size at the foot of the dorse of an already used rotulet. It is not at all uncommon for there to be such spaces, which were too small to take a whole new account.

Quite apparently it was intended that any one account should not spread over more than one rotulet: there was certainly no intention for the Rolls to be a continuous record, proceeding from the foot of the dorse of one rotulet to the head of the recto of the next. Each rotulet, in theory at least even if not always quite achieved in practice, was meant to be a complete record in itself of the accounts it bore, not requiring reference to any other rotulet in the same Roll (although, as the size of individual accounts grew, and particularly in years when there was an assize held in a county, the number of entries to be made was not always readily calculable in advance). If a single rotulet bears more than one account, the second (and any subsequent) account would necessarily have been heard at the Exchequer after the first (or any preceding) account, but it was not necessarily immediately successive: there could have been other accounts taken in between, for which the Exchequer officials had estimated (not necessarily correctly) that there would be insufficient space on that rotulet. Moreover, if a particular account did happen to be continued from one rotulet to another - and such a continuation is almost invariably to be found in a 'space' between other accounts or at the foot of a rotulet (face or dorse) - that continued account would have been heard at the Exchequer after the account (or accounts) preceding it on both of those rotulets (and if the continuation appears in a space or at the foot of the face of a rotulet it is quite possible that it might have been heard after the accounts on the dorse of that rotulet); yet it must not be assumed that the account(s) which precede it on the rotulet where it commences were necessarily heard at the Exchequer after those on the rotulet where the account was concluded; either or both of those rotulets could have been laid aside at any time before being completed. The evidence does show that sheriffs were not called before the Exchequer court in the same order every year; but

there is no evidence to show what principles, if any, determined the order in which sheriffs rendered their accounts in any one year.[37]

The double-membraned rotulets were clumsy to handle, and the head-bound Rolls were difficult to consult. Why, then, did this inconvenient format originate? And why did it persist for centuries even though the increase in business before the Exchequer entailed the Rolls growing in thickness to unmanageable proportions? The second question is the easier to answer: it was tradition. One can only wonder and marvel at the weight of official tradition which kept the record fundamentally unchanged in format when it became so cumbersome and unsuitable (the hiving off of 'Foreign Accounts' to a separate Roll in the thirteenth century was simply a temporary palliative step to form two cumbersome Rolls instead of one totally unmanageable Roll). Even the earliest Pipe Roll still surviving, that for 31 Henry I, is made up of sixteen rotulets (with some probably missing):[38] the text of each county account was already overburdened with a mass of detail concerning comparatively small sums, of which a high proportion were carried forward from year to year. The record was thus already developed to the format it was to retain, and the origins were earlier. How much earlier, one cannot say. A decade or two could, perhaps, be sufficient for a simple record to have grown into the form we see in 1130. Or its origin could lie in a very much earlier period, perhaps even going back some centuries. Such a record is quite independent of the introduction of a counting-board, which merely facilitates the arithmetic required to balance an account. The primary function of a Pipe Roll was simply to give a record by which the king's servants could answer their master's questions:[39]

How much money have you received?
How much money should you have received?
Why is there a discrepancy?

It is quite possible to envisage an early stage in royal income gathering and recording when the essential form of the Pipe Roll would have been a natural one to use; when the entries upon it were few and comparatively simple.

PART III

In essence the account of each county is very simple. The amount of detail recorded on the surviving Pipe Rolls tends to obscure that simplicity: the basic principles are lost in a fog of additional matter. The principles can, however, still be clearly perceived in a few counties where the king's land holdings were small, and so could not become too overburdened with a long list of deductions and amendments. Such a county is Sussex, particularly in the early years of Henry II. Although Sussex is a large county in the geographical sense, almost the whole of it had been parcelled out by the Conqueror into a few large holdings by tenancy-in-chief. It must be emphasised that the types of entry in the Sussex accounts are the same as elsewhere; it is only the volume of items which is generally smaller, and frees to view the pattern which underlies all the counties.

The account rendered for Sussex in 1160 is set out below in a tabular format.[40] The sheriff accounted for his county farm, of which he had paid part into the Treasury. The balance in this year was made up of customary alms he had paid on the king's behalf, the Third Penny of the county paid to the earl of Arundel, the cost of repairs to a royal building (in this case, the bridge at Lewes), and money to William Cade. The sheriff was also required to collect, and to pay into the Treasury, other royal revenues arising within his county. In this Sussex account there were only two such items. One was a regular annual render: the lastage due from Hastings. The other was a murder fine, arising for that year only. Even in Sussex it was exceptional to have so few - in the last half of the twelfth century - but for earlier centuries the only major item 'missing' would be the annual

	Sums due	Cash rec'd	Cash paid	Pardons	Cade	Balance
NEW ITEMS						
County farm	40. 0. 0	16.15.0				
Alms to Templars			13.4			
Third Penny			13. 6.8			
Repairs to Lewes bridge			3. 5.0			
William Cade					6. 8.0	
Lastage of Hastings	3. 0. 0	3. 0.0				
Murder fine	5. 6. 4	5. 6.4				
OLD ITEMS						
G.Boleng	9.11.10					9.11.10
Joldewin f. Savaric	33. 6. 8			33. 6.8		
Hunefrid de Wilchier	10. 0. 0	5. 0.0				5. 0. 0
Simon de Echingeham	16. 4	16.4				
William de Braiose	666.13. 4					666.13. 4
Robert f. Harald	5. 0. 0				5. 0.0	
Wulfwin Monetarius	4. 6. 8	6.0				4. 0. 8
TOTALS	778. 1. 2	31. 3.8	17. 5.0	33. 6.8	11. 0.0	685. 5.10

SUMMARY OF SUSSEX ACCOUNT IN PIPE ROLL 6 HENRY II

assessment and collection of geld, and for that there is some evidence that geld was collected and paid other than through the sheriffs.[41]

Although the sheriff was personally liable to pay his farm (and the proceeds from purprestures and escheats), for the revenues from justice he had no personal liability - unless he was negligent in his duty. Each separate debtor for justice was therefore accounted for separately in the Pipe Roll, with the name of the debtor, the sum due and the reason for it, and, as required by the circumstances, details of cash paid, pardons and allowances, and quittance or carry-forward.[42] When there were not many debts arising in each year, the number of carry-forwards should not have built up unduly: debts which eventually proved to be irrecoverable should have been deleted from the Roll. In 1160, for Sussex, there were seven debts brought forward from the previous Roll, of which three were settled in full and four were carried forward in whole or in part.[43] The entire business of the county could have been dealt with in the Upper Exchequer in an hour or two, and took up only a small part of one membrane. If this, or something similar, had been the

pattern for other counties, as probably in the early stages it was, then there would have been no great burden on the 'barons' of the Exchequer, and the amount of parchment required would have been quite small. It can only be speculation to consider whether, in the very earliest years of the record, a single membrane would have sufficed for the whole country - or such part of it as was under the control of the individual king[44] - as a summary of his revenues; as and when a single membrane would not suffice, it would be natural to sew another to its foot. It must be even more speculative to wonder why, when two membranes became insufficient, a continuation was sewn to the head of the first. One has to presume that it was found to be convenient. A simple record grows in ways which are found convenient by the man, or men, compiling that record, not by logic, and certainly not by looking ahead to a possible future time when it might grow even bigger.

The county farm was, in the twelfth century, normally the major single item of revenue in most counties. Naturally enough, therefore, Richard fitz Nigel gave it prominence in his manual, and most modern historians concentrate upon it. There were, however, several other aspects to each sheriff's examination, and it may be useful, in this place, to summarise from the Dialogus the steps in that examination, and the corresponding entries in the Pipe Roll. Although they run effectively in parallel, they are given separately in the treatise, and that procedure is followed here.

THE EXAMINATION[45]

1 The sheriff may not sit at his account until the assay has been made, and the debts for which he is summoned paid. [84]

2 The other sheriffs must be shut out, and he must sit alone, except for his staff, to answer the questions put to him. [84]

BUT

3 He must give notice to the debtors of his county on what day he is to sit at his account (see 12 and 20 below) [4/5]

4 The Treasurer will ask whether he is prepared to render his account. (Old farm is taken first) [85]

5 The Treasurer, on the answer 'I am ready', says: 'Tell me first whether the alms, tithes, fixed payments and lands granted out, are the same this year as last?' [85]

6 If they are, the Treasurer's Scribe will copy the Pipe Roll of the preceding year in writing the fixed items, while the Treasurer watches him. [85]

7 Then the Treasurer asks the sheriff, 'Have you spent anything beyond the fixed payments, by the king's writs, out of the farm of the county?'. [87]

8 If he has, the sheriff hands to the Chancellor's Clerk, one by one, the royal writs sent to him. The Chancellor's Clerk reads them aloud, and hands them to the Treasurer so that he may dictate the correct wording for the writing of the Roll. [87]

9 Then the sheriff shows what he has paid without writ and is to be allowed to him by custom. [87]

10 There is another expense credited to the sheriff by custom alone. When transport of the king's treasure by order of the barons requires carriages and other minor expenses, and that is allowed without writ on the evidence of the Treasurer or other actual giver of the order. [89]

11 Also what is spent in cultivating the king's vine-yards and gathering the vintage, and on vats, etc., is credited without writ. [89]

12 If the king orders the sheriff by writ to provide from his farm what is needful for fortifying castles, or erecting buildings, etc., by the view of two or three men, whose names are given in the writ - with the end clause 'and it will be allowed you at the Exchequer' - then those who were chosen 'Keepers of the Works' should come with the sheriff and publicly make oath that the sum has been spent on the work. A writ will be made at the Exchequer, witnessed by the President and another, specifying the sum certified and the names of the Keepers. [89/90]

13 When all the allowances have been set down, the account of the farm is **left unfinished** [92]

14 After the account of the chief farm comes the account of the old farm of the county. But ONLY if there has been a change of sheriff, otherwise it comes before the current farm (see 4 above) [92]

15 Next comes the account of purprestures and escheats. The individual items are written down in the order of the previous Pipe Roll, as they were extracted from the rolls of the itinerant justices, and totalled and accounted for. [93]
(Escheats-with-heir accounted for individually) 95

16 Then follow accounts for cess of woods, if any. [103]

17 Then follows the account of profits of pleas and of covenants. The Summons is, for the first time, handed to the Chancellor's Clerk, who charges the sheriff with each of the debts in order. Note that for these items each debtor shall answer for himself, so that he receives in his own name the charge, if he has not paid, or the quittance, if he has paid in full: except Common Assizes, Danegeld, and murder fines, for which the sheriff renders account. [104/5]

18 When any person has not paid the whole of what was demanded from him, but a part of it, or perhaps nothing, the sheriff must be asked the reason why he did not pay. [106]

19 The sheriff's responsibility is different for countrymen (of whatever rank) from townsmen. [107]

20 Barons, and tenants-in-chief, if they so pledge to the sheriff in the county court, may attend at the Exchequer themselves on the day of account to answer for their own debts. [116]

21 (At this stage, possibly, the Rolls were called over and checked).

22 When all the revenues, fixed or casual, have been accounted for, and enrolled on the Pipe Roll, all the members of the court are assembled, and the account of the main farm is resumed. [125]

23 The sum paid in by the sheriff on account of his farm* is set out in counters on the counting-board, and is then 'blanched' by deducting the rate of the loss on combustion. At the

Michaelmas sitting, the tally for the blanched sum paid in at Easter will also be produced, and the sum of the net payments recorded on a new tally. The amount deducted for the blanching in both terms is also recorded on a special tally. [125]

* If the sheriff has been charged with any sum(s) that he should have paid in, those will have been deducted from the payment he made on account of farm, and a new tally cut for the remainder.

24 The total after blanching is left as counters on the board; the Treasurer produces the 'Roll of Farms' and has the sum due from the county set out in counters above it; and the cash is deducted from the farm. [125]

25 From the balance are deducted the lands granted blanch. [125]

26 The other deductions agreed at the beginning of the sitting (including lands granted numero), are put onto the board, blanched by a deduction of a shilling in the pound, and deducted from the balance arrived at (in no.25). [125]

27 If there is no balance, the sheriff is quit; if there is a balance still owing, the fact is recorded and the amount is written in the Roll (if there is a surplus balance that, instead, is written on the Roll, though not mentioned in the Dialogus). [125]

28 Only after the account is closed, by recording the quittance or the balance, is the amount of the payment(s) into the Treasury written on the Roll. [125/6]

29 Finally, the sheriff's affidavit or oath is taken by the Marshal. [126]

A very noticeable omission from this sequence of events is the determination of the actual blanching rate to be used for the cash paid in on account of blanch farm. The Dialogus does not specify at what stage the purse with the sample of forty-four shillings was examined. This sample was taken from the bulk payment made by the sheriff (or other accountant) before it was counted, and 'put away in a purse which the sheriff seals with his seal, in order that it may be used for the trial or assay afterwards'.[46] How long

afterwards? The customs of the Exchequer were so much a question of tradition that it is not possible to be positive on the point: logic does not necessarily play a part. But logic is all we can use in the absence of firm information, and there are just two principal occasions when commonsense would dictate that it was convenient to make the assay and for the Exchequer court to determine the blanching rate to be used. Those two occasions could be months apart.

The assay could take place at any time after the sample had been put in the purse. The fact that the purse was sealed implies that it did not take place immediately. But not too much should necessarily be read into that, as the counting of a large sum of money, and/or the preparation of a large number of tallies, could take more than a day. Even if the count and the issuing of the tallies was completed in one day, if it was late in the day it would often not be convenient to the Upper Exchequer for an assay to be made straightaway, for not only might the court be preoccupied with other business, but an assay would take some considerable time to complete. As so much rode on the result of the assay of this sample of the coin, it would be a safeguard for the sheriff to have the purse sealed with his seal even just overnight.

The earliest practical occasion, then, for the assay to take place would be on the working day after the sheriff's cash had been counted and receipted in the Lower Exchequer. The full Exchequer court did not sit round the Exchequer table all day, every day. While the routine business of the hearings at the Exchequer was being conducted by the Treasurer and the Chancellor's Clerk, the 'barons' were accustomed to retire into their privy chamber adjoining the hall of the Exchequer,[47] where they could have 'private' discussions and consultations, but were readily available when the full court was required.

It is not hard to imagine that (a little like the upper Law Courts of today) at the opening of each day's session the full Exchequer court would entertain applications for all kinds of special business which was within its competence: and in the twelfth century the only higher court was in the king's presence. Sheriffs' applications to have their assays made could conveniently have been taken at that stage, and the ordinary business of the Exchequer continued with until, at another 'natural break', the results would be brought back to the Upper Exchequer for the solemn weighing and adjudication. The Exchequer court chose two other sheriffs to watch and witness the assay being carried out,[48] and that would really only be practical when there were a number of sheriffs at the court, waiting for their counties to be called - or waiting for the Lower Exchequer to get round to counting their cash. If the count had been very recent, it would be quite natural when the result of the assay was notified to the Lower Exchequer (the ingot with the chalked result was returned there for custody) for them to note it at the appropriate point on the Receipt Roll.

The other logical point for the assay to be carried out would be at the time of the examination of the sheriff. Either just before it commenced or at the conclusion of the routine part of the proceedings immediately before the full court reconvened to hear the final session: but both would entail the court in unnecessary waiting time.

Although the balance of probabilities would seem to favour the assay being carried out very soon after the cash had been counted, there is a particular difficulty in accepting that proposition. If the sheriffs (and others who paid blanch farm) knew at a very early stage what the abatement rate was going to be, one would expect a very

large percentage of the accountants to pay in almost immediately a further sum so that their account could be given quittance when they eventually had their hearing. That does not seem to have been done,[49] so implying that the assay was carried out nearer to the time of the accountant's examination.

THE PIPE ROLL AND THE CHANCELLOR'S ROLL[50]

a. The name of the county to be dealt with is written in the middle of a line. [29]
b. On the next line, the formula 'AB the Sheriff renders account of Zshire' [29]
c. Further along the same line 'In the Treasury' (but the sum is left blank at this stage). [29]
d. On the next line, payments for (1) fixed alms, (2) tithes, and (3) pensions and salaries secured on the farm. [29]
e. On the next line, 'Lands granted', by blanch or by tale. [29]
f. A line is left blank. [30]
g. On the next line, payments made by order of the king's writs, and certain payments allowed by custom without writ. [30]
h. Several lines left blank. [30]
i. In the middle of the next line is written 'Concerning Purprestures and Escheats'. [92]
j. On the next line, 'The same sheriff renders account of the farm of purprestures and escheats'. [30/93]
k. After this, in order, all the accounts of farms of manors and cess of woods. [30]
l. Another blank space. [31]
m. Accounts of debts for which the sheriff has been summoned, above which are written the names of the judges responsible for determining them. 31]
n. Accounts of fugitives and criminals. [31]
(The first end of the account)
o. Accounts of certain cities, towns, and bailiwicks whose accounts are longer, because they have their own fixed alms and liveries, and lands granted, and special summonses are sent to

their keepers (i.e. not necessarily accounted for by the sheriff). [30]

p. The Treasurer dictates the text. [28]

q. The scribe must write only what the Treasurer has dictated. [21]

r. The Treasurer dictates the correct wording for the expenditures made by royal writ. [87]

s. The Chancellor's Clerk should:

1. scan the the Roll of the previous year, until the sheriff has cleared all the debts which are noted there, and for which he is summoned;

and also, after the fixed payments have been allowed and written down

2. take from the sheriff the writ of summons, and charge him with the debts written on it, speaking out openly (the debts which are paid in full and cleared, he cancels by a stroke through the middle). [34/104]

t. Debts will not be removed from the Pipe Roll without authority from the king's writ, that is, when the Treasurer submits to the king that it is useless to write them in the Roll since there is no possibility of the money being recovered. [125]

u. At the end of the account, when the principal farm has been returned to and balanced:

1. if the sheriff is absolutely clear, there is written at the end of the account in an engrossing hand 'And he is quit'; or else

2. on the line below, 'And he owes'. [125]

v. Last of all, on the completion of the account, the amount of the payments into the Treasury is added to the 'In the Treasury' already written. [125/6]

PART IV

There is no real information available on the working of the Exchequer in the reign of Stephen.[51] It is to be expected that in his early years it proceeded in much the same form as it had in the last years of Henry I. The onset of civil war must have disrupted the normal tenor of its ways, and for the last decade and more of his reign Stephen had no effective control over many of the counties. He would have needed his revenues, and he would have needed an organisation, with its records, to gather in what money he could. Whether that organisation took a similar form to that described in the Dialogus, or some other form found more suitable for the different conditions, is impossible to say. Doubtless the Angevin party attempted to raise revenues from those parts of the country held by, or for, them. Again, it is quite impossible to know what form (or forms, for it may not have remained constant in those troubled times) that Angevin revenue gathering organisation took. Richard fitz Nigel said that, on the accession of Henry II after the death of Stephen, his father (Bishop Nigel of Ely) re-instituted the Exchequer as it had been under Henry I: he 'revived its form in all its details'.[52] Whether this was just a 'puff' for his father's role, the basic structure still being in existence and operated for Stephen, or whether it was a true replacement of a different system that had evolved, we accordingly cannot tell. Nor does it really matter. But there does seem to be at least one fairly fundamental difference of practice in Henry II's reign from that under Henry I: the treatment of the gross county farm.

The deductions from the gross farm for terre date, lands given out, in the sole surviving Pipe Roll of Henry

I are few in number. Yet Henry I had been lavish in endowing lands on his followers and favourites. Some of these endowments had been from the royal demesne, and others from honours in the king's hands, yet there is no real trace of them in the Pipe Roll. The probable reason is that the gross county farms (and the honours) were adjusted for lands granted away, and that the Pipe Rolls only noted those gifts that had been made since the last adjustment: from a single Roll one cannot tell whether the adjustment was made annually or periodically. Under Henry II and his successors the gross amounts of the county farms remained fixed. Lands granted out, effectively alienated from the farms and taken away from the control of the sheriffs, were not deducted from the gross farm on which the sheriffs were summoned. Instead, the sheriff accounted for the gross amount of his farm, but was allowed the 'lands given' as individually specified deductions, recorded separately on the Rolls. If there were only one or two such grants in any one county it did not matter too greatly, but in some counties the list of such 'gifts' grew over the years to a great many, and it would have taken several minutes of the Exchequer court's time each year simply waiting while they were written out in detail. It is not as though there were normally many, or any, changes in the annual list.[53] Richard fitz Nigel wrote that it was his practice to ask of the sheriff 'are they the same this year as last?', and if they (as usual) were, then the scribes simply copied them from the Rolls of the previous year.[54] It was a waste of the court's time to sit while the scribes copied out several lines, inflated the total time spent on Exchequer business, as well as taking up valuable space on the Rolls - increasing their size - to accommodate these standard notes. There were, of course, some changes over a period of years. Additional lands might be granted: and thereafter add to the time spent and parchment used. As the beneficiaries of grants died, the names of their heirs or other

successors would be substituted for those of the original beneficiaries. Occasionally a grant would lapse and the lands return to the beneficial ownership of the crown, but that did not necessarily mean that the item disappeared from the lists. On the contrary, a considerable number of them continued to be treated, and listed, as terre date with the note that they were 'accounted for below', and then did appear in the Pipe Rolls as separately accounted for entries later in their county's rotulet. All this simply wasted time and space. Control could have been kept just as readily by recording on the Pipe Rolls the net amount of the farm from the previous year, while relegating to a subsidiary record (even the Roll of Farms itself) what had been alienated from the gross farm.

The problem is highlighted by there being among these 'lands given away' a number of towns and cities which had received the right to account for themselves at the Exchequer, bypassing the sheriffs. At the beginning of Henry II's reign there were only five towns which were separately accounted, and three of them were not included in the gross farm of the county.[55] The number grew over the years, accelerating greatly under Richard I who sold so many rights to raise money, and for all these grants subsequent to the 'freezing' of the county farms, the Exchequer went through the motions of demanding from the sheriff the gross far, allowing to him as deductions the farms of the towns which had been granted out, and then separately accounting on the Rolls for those towns. There can never have been any real intention that they should ever revert to being part of the sheriff's responsibilities. By all logical treatment they should have been removed from the sheriff's financial responsibility, but tradition kept them there - a tradition which was virtually co-existent with Richard fitz Nigel's tenure of office as Treasurer, but which he had not the wit or authority to challenge. To be fair to

Richard, however, it must be acknowledged that this particular problem did not become acute until near the end of his career. Throughout the reign of Henry II the number of entries in terris datis was not overburdensome. The principle was not right, but Richard could not, would not, challenge the tradition and authority which had been set up by his father.

The 'lands given away' were a genuine reduction of the farm payable by the sheriff, no matter the particular way in which the Exchequer recorded them. Some of the other 'fixed' deductions are not so obviously relevant to a particular county. The most noticeable of these is the 13s.4d. given to the Templars which heads the list of deductions in almost every county. It must have been a nuisance, if only a minor one, to the Templars themselves to have to ensure that they did collect this mark of money from every sheriff every year. Perhaps not quite so much a nuisance to the sheriffs, for if the Exchequer was held in Westminster, as it usually was, they doubtless normally lodged in London until their account was heard, and the London Temple, being close to the West Gate of the city, would not have been too much out of their way to visit; though one suspects that the Templars might well have collected their dues earlier, in the counties. If the king had wanted to give a substantial sum to the Templars each year, it would have been more convenient, for everyone, to have made the total a charge on one particular county, rather than spread it round every county, if he did not wish the sum to be paid out of his Treasury.

Most alms, tithes, pensions, and some minor salaries were local to the county of the sheriff who paid them. It was convenient for the king to have the sheriff pay these on his behalf, to people in his county. It saved administrative time that would otherwise have occupied the

central financial officers, and a principal reason for having decentralised delegation to local officers is to spread that burden. The sheriff was the man on the spot; it was far easier to direct him to make payments due in his area rather than to have a flood of creditors, for very small amounts, travelling to the central treasuries seeking payment. It was found to be convenient, too, to have the sheriff pay other debts arising locally. The practice gradually grew, particularly in the last decade or two of the century, for sheriffs to be ordered to pay all kinds of expenses that were incurred in their particular counties. Not only was it convenient, the sheriff or his officers could have direct knowledge and oversight of the items purchased or expenses incurred, whereas central Treasury officials would not know, from their own knowledge, the circumstances or the people involved. But moreover it anticipated income. Creditors could be paid out of revenues collected by the sheriff, at a date earlier than those revenues were due to be paid into the royal Treasury. Thus, for example, if the repairers of the bridge at Lewes in 1160 came to the Treasury at the Exchequer, or at Winchester, before Michaelmas demanding payment for their work, they would be in advance of the sheriff of Sussex who arrived with his revenue monies at or after Michaelmas, and the bills would have had to be paid out of monies paid into the Exchequer at Easter. Whereas if the sheriff of Sussex paid them direct, and took the cash from the money he had already collected but not yet paid over to the Treasury, there was no call on the central funds. In three counties it is customary to find many expenses paid out of the farm which were of national, not local, significance. Kent, for items going abroad by the short sea passage; Hampshire, for for those on the long sea voyage; and London with Middlesex for anything at all.

Richard fitz Nigel gave the order in which deductions from and payments out of the county farm should have been taken, and written in the Pipe Rolls as alms, tithes, pensions and some wages, lands granted out of the farm, payments by writ and without writ. At the time he wrote the Dialogus that order was invariable in the Pipe Rolls for all counties. With occasional exceptions in the early years, always in connection with casual payments, the same order was used from the beginning of Henry II's reign, and had been used in the Pipe Roll of 31 Henry I. By the last decade of the century, however, less care was exercised in placing new items of fixed expenditure in their correct place, and accounts gradually became a jumble with the classifications intermixed.

The accounting for purprestures and escheats seems simple, as described in the Dialogus. In general terms it was. Many fell into the Exchequer for only a short time before being granted out again, or being given to the heirs or a custodian. If there were several present in any one year, sometimes they were totalled and one account taken as a bloc: on other occasions each was accounted for separately. A few remained in royal hands for long periods, effectively becoming a 'second farm' of the county. Some quite large estates or 'honours' were accounted for separately from the county farm for exceedingly long periods, and the real puzzle is why they were not incorporated into the county farms and dealt with there as one whole - the reverse, in fact, of the way that terre date were treated. One of the most ancient of these 'honours' was one that appeared under Kent: the 'lands of the Bishop of Bayeux', administered by the county sheriff. This was the rump of the great estate which had belonged to Odo, bishop of Bayeux and brother to William the Conqueror, in the twelfth century. The extent of the estate in Domesday Book was enormous, and the way in which

it was broken up, and when, is shrouded with uncertainties.

In the Pipe Roll of 31 Henry I, the total annual value, farm, of the lands remaining in the name of Odo can be calculated as £225.13s.9d. From it were deducted a fixed tithe (of £1), a fixed wage or more likely pension (of £1.10s.5d.), terre date (of £5), and repairs to Rochester bridge (3s.4d.).[56] Under Henry II the total farm was the greater figure of £289.13s.7d.[57] The presumption is that certain lands belonging to the estate had been granted out before 1130, and deducted from the total (as is suggested above happened for county farms under Henry I). But when Henry II's Exchequer was set up, the then gross figure was established, even though a large part of it was actually granted out. Indeed, the greater part of the estate was recorded as being in the hands of William of Ypres, with some other parts held by King Stephen's daughter Mary, and by William Cade. There is no real difference in kind between these 'lands of Bayeux' and the lands in the county farm, apart from blanching. William of Ypres had £178.8s.7d. of land from the Bayeux estate, and £261 blanch from the county farm, in 2 Henry II.[58] William of Ypres was deprived of his lands at Easter 1157, and some of them were given to William the younger brother of the king: with some lands substituted, the royal William's holding in Kent was £153.8s.7d. from the Bayeux lands and £94.12s.0d. blanch from the county farm.[59] Moreover, the revenues from the town of Dover were split, with £30 by number as the Bayeux part and £24 blanch as part of the county farm. Similarly, £20 of Canterbury was part of the Bayeux lands, and £29 blanch of Canterbury was in the county farm total. It would have made sense to have incorporated the Bayeux property into the county farm; it was only an accident of history that they were separate; they were both administered by the county sheriff. It was in Kent, too, that one of the

larger permanent estates of purprestures built up. Totalling, by the middle of the reign of Henry II, £80.19s.11d., this too was treated in much the same way as the county farm, and a great deal of it was given out in terris datis.[60]

Such separate accounts, administered by the sheriff, together with those of towns and other estates which were accounted for separately at the Exchequer, were an ever growing addition to the length of time the Exchequer needed to be in session, and to the length of the Rolls, although the amount of extra money they brought in was minimal.[61] The major growth in these items only took place after the Dialogus was written, which may be why the amount of space given to them in that manual is skimpy. At least, however, it was comparatively rare for arrears to be outstanding on these items for long periods, and build up into lengthy entries of arrears in the Yours sincerely; mostly, like the county farms, a year's revenue was settled in the course of not more than two Rolls. The major factor in the increase of time required for the Exchequer sittings, and in the size of the Rolls, was the enormous increase in the number of debts arising from proceedings before the royal eyre courts.[62]

The vast majority of these debts from 'justice' were individually small - in Exchequer terms - although obviously very large from the point of view of many of the individuals who were fined or amerced. There was not too much problem if the individuals paid the money due from them immediately: the sheriff passed the money individually to the Receipt of the Exchequer, but the Pipe Roll recorded them in total.[63] The large percentage of the individuals who did not pay, or pay in full, immediately, were entered on the Rolls, each by his own name and each with the reason for the debt as well as the amount of the debt. Thereafter, as and when the sheriff extracted cash

for each individual debt, not only was it paid in individually to the Receipt, but the full accounting treatment was given it in the Upper Exchequer and in the Rolls.

John Doe renders account for xs.yd. for [a specified reason].

In the Treasury [so much]. And he owes [the remainder].

If the balance was paid in full, quittance would of course be given instead of carrying the new balance forward.

'John Doe' was not himself present at the Exchequer, except in very rare cases. Each item was actually put to the sheriff, who answered for him, and had to produce a reason why the debt was not cleared. It was common for a significant proportion of these small debts to be carried forward for years on end, either paying a very small sum on account, or nothing at all. The Rolls became cluttered with a very large number of entries, each for a small sum, and the amount of money received by the Exchequer, after the first year or two, from an eyre in a county was annually small even in total. Some efforts were made to reduce the amount of space required on the Pipe Rolls for these small debts: by using double columns, or by paragraphing those which produced nothing in a particular year. They were only minor palliatives to a problem which was growing serious in the 1170s, and became more and more acute through the 80s and 90s. In fact it was not solved for many decades thereafter, though to a modern mind it is a simple matter.

The sheriff was delegated responsibility for far greater sums than the amounts outstanding from eyres. He could have been delegated responsibility for the collection and remitting of small debts, in total. Admittedly, for his farm and some other matters he had a personal responsibility, and had to pay unless he could convince the Exchequer court of a good reason to the contrary. Whereas for eyre debts his responsibility was

limited to having 'made diligent search for chattels belonging to the person in question'.[64] The members of the court at Westminster would be unlikely to know the personal circumstances of obscure individuals out in the county, and thus necessarily could not know whether the sheriff was telling the truth: they had to rely on the Treasurer's reminder to the sheriff that he would 'have to confirm his affirmation that he had made search and found nothing by his corporal faith'.[65] Such enquiries could have been made by the Exchequer of the sheriff in total alone, instead of by individual: his oath would have been the same. The next eyre court in the county could have been charged with the additional duty of enquiring into the arrears as accounted for by the sheriff: on the spot, the eyre judges would have had a real opportunity not only of checking the sheriff's statement, but of putting additional pressure on the defaulting debtors to pay up - or else agreeing that they were too poor to pay, and imposing a different penalty, discharging them from (further) payment.

One does not have to throw everything into the same pot. A distinction could have been made between small debts which were to be delegated to the sheriff, and the very few larger debts arising from eyres, which could have been kept on charge individually at the Exchequer. Often, it seems, these few larger debts are hardly to be distinguished in principle from the euphemistically named donations, gifts, fines, oblata, which individuals offered to the king for a wide variety of reasons. If a sum of money was offered, and paid direct to the king at the same time, no notice of it was sent to the Exchequer: the Pipe Roll registered debts due to the king, and in those circumstances, as the money had been paid, there was no debt for the Exchequer to be concerned with. Practice in the later part of the second half of the twelfth century seems to have been that if money was offered, or promised, but not immediately paid, then the king's Chancery or

Chamber notified the Exchequer of the 'debts', and the Exchequer took them into charge and took steps to collect them. The earliest Oblata Roll, or Fine Roll, surviving is for the first regnal year of King John,[66] and, like the series of Charter, Patent, and Close Rolls which appear to have been first compiled under John, there is some reason to think that it may have been the first of its kind. But that Roll is a Chancery production, recording all oblata whether paid or not, and some of the entries do not reappear on the Pipe Roll, signifying that they had been paid direct, and were thus not the concern of the Exchequer. The earliest surviving Originalia Roll, which recorded only the oblata to be taken into charge by the Exchequer is, however, of 7 Richard I, and is certainly not the earliest to have been written.[67] The procedure seems to have been that the Chancery/Chamber periodically notified the Exchequer of the fines it was to take into charge and collect. Under Richard I, and probably rather earlier, these notifications were sewn into rolls for retention and reference.

In the early years of Henry II, the number of oblata newly on the Pipe Roll in any one year was usually quite small. Obviously the Exchequer had been specially notified of them, but the form of notification may have been individual, rather than in groups periodically. In the absence of surviving records it must be speculation as to whether the notifications (whether singly or in small groups) were filed or were transcribed onto a roll: my own presumption is that they were filed, which would be a consistent practice with the later method of dealing with larger pieces of parchment by sewing. There is probably no doubt that, as the century progressed, the absolute number of oblata in any one year increased dramatically. Very possibly, however, there may have been also, to some extent at least, a change in practice as well. The evidence of the Oblata Roll of 1 John implies that, by the

end of the century, the great majority of fines were simply promises to pay, and that comparatively few people paid cash with their application for a royal favour. There must be a suspicion, to put it at the lowest level of probability, that in the earlier years of Henry II there were a substantial number of fines which were accompanied by ready cash paid directly into the Chamber, and thus never appeared on the Pipe Rolls; or at least that no official notice was taken of many, even most, applications until cash was forthcoming, and that only a few, perhaps to specially favoured individuals, were accepted 'on credit' and passed to the Exchequer. That may well be why the Dialogus barely mentions them.

It ought to be noticed that in the Pipe Rolls, particularly of the later years in the twelfth century, and more particularly among the entries for oblata and for the debts arising from justice, a number of the entries are partial and unfinished. They read:

John Doe [blank] £x.ys.zd. for [a reason]

In some others the blank space is filled by a later addition of the word debet, owes. In yet others, the word 'owes' seems to be contemporary with the first writing of the entry. For the last of these, the formula is an obvious and convenient abbreviation used where there was no change on the debt, and which otherwise would have read:

> John Doe renders account of £x.ys.zd. for [a reason]. In the Treasury, Nothing. And owes £x.ys.zd.

The administrative convenience, and saving of time (though not often of space), was considerable where there were many, or even only several, such entries. The abbreviation was complete in itself: the debtor (or technically, in most cases, the sheriff for him) did owe that amount, and it would be picked up for charging again the following year. Why, though, were some left with a blank space instead of 'owes'? Why, in some cases, had a

blank space been left, and only later filled in with the word debet?

It should be added here that a number of these entries, which obviously did originally have the space left blank, had 'renders account of' filled in later. All of these then continue with a movement of some kind on the account (cash paid into the Treasury, a pardon of part or all of the sum outstanding, cash paid to a third party by authority of a royal writ, etc.), giving rise to a different balance of debt to be carried forward, or to quittance if the account was cleared. Apparently, in all these cases, the movements on the account were also later additions, although mostly they cannot be distinguished as such: irregular spacing alone is often the clue that the 'renders account of' was added later.

There may be two quite different reasons why a blank space was left in the first place. Possibly on some, but not necessarily all, occasions when a large batch of oblata and justice debts was reached during a sheriff's examination (the size would be known from the Summons), the scribes were left simply to list them (from the dictation of the Chancellor's Clerk), while the rest of the officials took a break; and the examination proper of the sheriff only recommenced when the long and tedious task of copying out names, amounts, and reasons was completed. The list could then be gone through comparatively rapidly, considering each in turn and filling in the gaps as was appropriate. Against this conjecture is the fact that such 'lists' in the Pipe Roll usually have a mixture of items where a blank space was originally left and of items where the 'renders account of' or 'owes' was apparently written in with the rest of the opening formula. Doubtless in some of these cases the later filling in of a blank space was so skilfully done that it cannot be distinguished; and it is further

possible that the sheriff, or his clerk, interjected in some of the cases what would be the eventual wording. The above is naturally only a hypothesis, and if such a practice was operated on an ad hoc basis, there would be no means of adequately testing whether or not it was actually followed. The only alternative which seems plausible, and may well have happened on numerous occasions even if sometimes a long list was made in advance of the court giving its consideration, is that when a particular item was reached the sheriff was unable to give an immediate answer as to whether movement had occurred. This is the more likely when he stated that no cash had had been received, but the court required him to substantiate the fact, and deferred judgement until a later stage; or in circumstances where the debtor had given notice that he would answer for the debt personally, and the court dealt with the sheriff's responsibilities first and returned afterwards to the individuals. Practice certainly was that the debts should appear on the Pipe Roll in the same order as on the Summons, and the Summons evidently almost invariably followed the order of the preceding year's Pipe Roll for debts that were brought forward.

Barons and tenants-in-chief were entitled to attend at the Exchequer in person to answer for their own debts, but within the ambit of the sheriff's overall county account.[68] From the entries in the Pipe Rolls it is mostly quite impossible to determine whether a debtor had attended personally, or had allowed the sheriff to answer for him. There was no distinction in the standard wording of the Pipe Roll between debts owed by barons or tenants-in-chief, and debts owed by lesser mortals: all of them were written as though the debtor appeared in person, even though for the great majority that was a fiction. Just occasionally, however, some nuance in the wording does reveal that a debtor had been present in person, or that

the sheriff had answered for a man who was entitled to be there but had apparently not exercised his right. The number of clear instances is too few to establish whether the right to attend personally was rarely, or frequently, taken up.

NOTES

Notes to Part I

1 It was not until the thirteenth century that all the debts of an individual were brought together, but even then it was exceptional to do so.

2 A separate forel, or bag, was used each year for each county, and in it were placed all tallies and documents (such as royal writs giving pardons or authorisations to expend monies) which vouched the entries in the Pipe Roll. The forels themselves were supplied by the Usher of the Exchequer, for which he received two pence each (Dialogus 1950, p.12.). The sheriffs purchased them - each forel was inscribed with the name of the county to which its contents would relate - and gave them to the Marshal (ibid., p.21), who was then responsible for them and their contents.

3 It is, however, exceedingly rare for an overpayment to be made on any account other than a county farm.

4 It had to specify not only the debtor but also the amount of the pardon and the cause of the debt (Dialogus 1950, p.91).

5 Dialogus 1950, pp.89-90.

6 Ibid., p.70.

7 So far as can be ascertained, the original entries in the Receipt Rolls were not altered, only the tallies.

8 Pipe Roll 4 John, p.212.

9 Ibid., p.215. Of the other deductions which had been made from Reginald's surplus, the £18.10s.0d. in respect of the farm of Rochester was a simple transfer from one of his accounts to another, but the three marks for scutage due from three knights may have been a charge on the sheriff for sums held by the court to be collectable.

10 Pipe Roll 5 John, p.25.

11 Chapter 4, Parts III and IV.

12 Pipe Rolls: 2 Henry II, p.60; 3 Henry II, p.79.

13 Pipe Rolls: 18 Henry II, p.129; 19 Henry II, p.24.

14 Pipe Roll 19 Henry II, pp.24-29.

From	County farm	26. 0.0
	Assize of manors	4.18.0
	R. de Aquila	19. 2.6
	Chattels of Flemings	17.14.3
		67.14.9
	Essehurst	3.10.0
	Purprestures	43.12.9
		47. 2.9

Both of these totals are separately noted on the Roll, but other payments were made to stock the castle of Hastings:

From	Purprestures	10. 0.0
	Chattels of Flemings	6. 0.0
		16. 0.0

In the same year, the farmer of Bosham expended monies on stocking Arundel castle.

15 Pipe Roll 21 Henry II, p.81.
16 Pipe Roll 22 Henry II, p.201.
17 Ibid., p.201.

Notes to Part II

18 This has mostly been misunderstood by modern historians. The Pipe Roll is a record of the account of each debtor in a particular year, and in that sense it is an accounting record, but that does not make it an accounting system in itself. The Receipt Rolls, Memoranda Rolls, Originalia Rolls, Plea Rolls of the justices in eyre, tally foils, royal writs of pardon and of authorisation to pay monies, etc., were all accounting records. Together they made up an accounting system, but it was not an integrated system.
19 Dialogus 1950, pp.28-29.
20 Ibid., p.29.
21 Ibid., p.31.
22 Ibid., p.31.
23 Ibid., p.31.
24 Ibid., pp.18, 28.
25 Ibid., pp.17, 34.
26 The Preface to the printed volume Pipe Roll 8 Henry II, at pp.ix-x, notes that the Roll itself, although classified (in the PRO) as a Pipe Roll is, in fact, a Chancellor's Roll, and discussed some of the differences between the two classes. The conclusion arrived at there, that the scribe of the Chancellor's Roll mechanically transcribed from the Pipe Roll, does not seem consistent with the evidence; which to me indicates merely that the Chancellor's Roll was written with less regard to appearance than the Treasurer demanded of the Pipe Roll.
27 Dialogus 1950, p.85.
28 Ibid., p.34.
29 Ibid., p.18.
30 If, indeed, it was meant to be an exact duplicate of the others, and not just an extract of particular items. If the latter, the accuracy of the extracts would need to be checked.
31 Dialogus 1950, p.28.
32 Ibid., p.29.
33 Ibid., p.6.
34 Ibid., p.7.
35 Some modern commentators have erroneously assumed of believed that a skeleton of the accounts was written in advance: the most recent example is Green, The Government of England under Henry I, p.53.
36 The heading of each rotulet, which specified the names of the counties or other accounts dealt with on it (Dialogus 1950, p.29), cannot have been entered until the rotulet was filled.
37 It is noticeable, however, that the Kent and London accounts appear on an end rotulet more often than pure chance would seem to allow. Perhaps it is significant that the sheriffs of these counties were ordered to make payments to third parties much more frequently than were other sheriffs, and there may have been a special relationship between this and the order in which these two sheriffs appeared before the court.

38 The modern binding has broken up the rotulets, and the individual membranes are now sewn together at their heads: see Green, The Government of England under Henry I, p.52 and n.5 for an error in the modern ordering.

39 These are subtly different from the questions the Exchequer asked of each debtor.

Notes to Part III

40 Summarised from Pipe Roll 6 Henry II, pp.55-56.

41 Chapter 2, Part IV.

42 For this purpose oblata are included with the debts from justice; they are discussed in greater detail below.

43 The totals for the county - which do not appear on the Roll - are completely distorted by the inclusion of an enormous fine of one thousand marks made by William de Braiose.

44 It is beyond the scope of this thesis to consider the possible structure of the revenue-gathering organisation in pre-Conquest England, let alone back further into the days when England was divided into several kingdoms. Geographical division into counties is of ancient origin, and possibly represents an ancient system of localised administration which may, or may not, at times have been grouped by earldoms. The post-Conquest sheriff of a county had a pre-Conquest predecessor who, by whatever name he was known, was likely to have been an administrative officer who had powers, of some kind, within his county, and seems likely to have been one of the levels in revenue gathering.

45 The page numbers at the end of each item are to the Dialogus 1950.

46 Dialogus 1950, p.11.

47 Ibid., p.44.

48 Ibid., p.37.

49 See above Chapters 3 and 4.

50. The page numbers at the end of each item are to the Dialogus 1950.

Notes to Part IV

51 The most recent examination of this problem is by Yoshitake, 'The Exchequer in the Reign of Stephen'.

52 Dialogus 1950, p.50.

53 Even in years when there were a number of additional grants made, when spread over the counties there were usually very few on any one account.

54 Dialogus 1950, p.85.

55 Colchester, Northampton and Southampton were not in the farms of their respective counties, although Colchester was accounted for by the sheriff of Essex. Lincoln and Winchester were in the farms of their counties, but the sum deducted therefrom in terris datis was less than those cities were separately charged for. Dover is a special case, as it was given out specifically to provide revenue from which payment could be made for official passages across the Channel.

56 Pipe Roll 31 Henry I, p.64.

57 The total of this farm is actually recorded on the Pipe Rolls with effect from 25 Henry II; before then it has to be calculated by adding together the cash paid into the Treasury and the various deductions allowed (adjusting, if necessary, for a closing balance).

58 Pipe Roll 2 Henry II, p.65. In the abstract of the Pipe Roll for 1 Henry II (Hall, Red Book of the Exchequer, ii, pp.648-49), the Bayeux lands given to William of Ypres were identical, but the county farm was only rendered for three-quarters of the year: three of the estates given to William were entered thereon at exactly three-quarters of the annual sum in 1156, but £24 was recorded for the other, which is more than three-quarters of £29.

59 The accounting in Pipe Roll 3 Henry II, pp.101-2, is slightly irregular; the new figures are quite clear in Pipe Roll 4 Henry II, p.180 (and thereafter), which was a full year for the royal William.

60 These were administered by the sheriff as one block from 16 Henry II.

61 The great majority of the towns, and of the estates, were accounted for at the same amount of money as the sheriff was allowed as a deduction from his gross farm.

62 The functions of the Exchequer itself as a court of justice do not figure prominently in the Pipe Rolls.

63 Rather, there would not have been too much of a problem if this practice had always been followed.

64 Dialogus 1950, p.106.

65 Ibid., p.106.

66 Hardy, Rotuli de Oblatis et Finibus.

67 Printed in Memoranda Roll 1 John, pp.85-88. Richardson discussed the early Fine Rolls and Originalia Rolls in his Introduction to the volume.

68 But he should have given notice to the sheriff, in the County court, of his intention to do so: Dialogus 1950, p.116.

6

THE ARITHMETIC OF THE EXCHEQUER

PART I

Richard fitz Nigel appears to make a great mystery of the county farms. He implied that a sheriff did not know the sum for which he had to account until, at the very end of his examination in the Exchequer for the monies due from him in respect of the year just ended - and for which he had already paid the cash into the Lower Exchequer - the Roll of Farms was produced and the sum read out.[1] Even then, that sum was read out solely for the purpose of expressing it in counters on the chequered cloth, so that the Calculator could begin his arithmetic: it was not entered onto the Pipe Roll itself.[2]

This procedure seems more than somewhat curious. There may have been some little uncertainty as to the amount of the farms in the first few years of Henry II, but by the time the Dialogus was written the gross farms had been fixed and certain for many years. There was no valid reason why, at the very commencement of a sheriff's examination, the Roll of Farms should not have been produced, and the sum written in at the same time as the scribe wrote on the Pipe Roll the opening words, naming the sheriff (and, where appropriate, who accounted for him) and the county. At the beginning of the reign, when there was apparently still some small uncertainty each year as to the gross amount of the farm, it is quite obvious that a figure for farm was not just simply read out of the Roll of Farms: that might have to be adjusted. But it could not be an arbitrary adjustment, made after the end of the period to which it related. Sheriffs were

not of the class of men who would calmly accept whatever figure was demanded from them. If there was a change from the previous year, a reason would have to be given. In some cases the amount might be negotiated, if it arose from, let us say for example, a re-assessment of the average amount of annual revenue arising from legal proceedings before the county court. But if the change arose as a consequence of the addition to (or subtraction from) the gross farm of a particular source of revenue, the sheriff would have had to be notified of it, if not always necessarily at the very beginning of the year of assessment, at least in time to collect the revenue from the new source, or to cease collecting the revenue if a source was removed from his jurisdiction.

The origin of the practice has to be sought in an earlier period. The single surviving earlier Pipe Roll, for 31 Henry I, does not enter the gross amount of the farms, and there is a natural presumption that Bishop Nigel followed the precedent set by Henry I's Exchequer without necessarily knowing, or understanding, why it was done in that way. In the preceding chapter it was suggested that, although the form of the county accounts in 1130 was similar to that of those under Henry II, the underlying principle may well have been different. There is an indication that the gross amounts of the county farms may have been altered, annually or periodically, to take into effect permanent, or semi-permanent, alienations of royal lands from the royal estates: that the Pipe Roll only recorded as terre date such further grants of land as had been made since the last adjustment of the gross farm. The distinction from the practice in the second half of the century may be thought subtle, when in that later period the sheriff accounted for a permanent fixed gross farm and claimed as deductions all grants of lands which had been made from it. Subtle or not, the distinction is real. Henry II's sheriffs were held to account for gross

figures which were not their liability: they were only required and due to pay on a smaller sum. Whereas Henry I's sheriffs were held to account for a farm which actually was due, and any terre date newly made were the subject of specific new claims for reduction of the amount payable, in precisely the same way as the sheriffs' other claims for specific reductions arising from monies spent out of the farm: authority had to be produced to the Exchequer court in justification and substantiation of each allowance to be made.

In neither case, of course, was it essential for the Pipe Roll itself to record the amount of the farm. Although it is a considerable labour for a modern student to calculate from the Pipe Rolls (before 1196) just what the farms were - and it is impossible to do so accurately for the Roll of 1130 - there was no equivalent problem in the twelfth century. The Roll of Farms, under Henry II and Richard I, and earlier its predecessor by whatever name it was known, was readily available in the Exchequer and could be consulted; while the sheriff would have had his own detailed records. The Pipe Roll was not, in any case, an accounting document, but a record of the proceedings of the Exchequer court. So it was sufficient for that purpose simply to write that AB, the sheriff, rendered his account of the farm of Blankshire. That was a factual statement, complete in itself. The purpose of the hearing was to establish what was the net amount of money due to the Exchequer. If the king had granted lands out of the farm, the revenue from them was not due to be paid to the Exchequer. If the king had authorised payments of alms or tithes or pensions or anything else out of the revenues of the county, those monies were not due to be paid to the Exchequer. The Exchequer court was concerned first to establish what sums of money had been diverted from its responsibility to collect the farm from the sheriff; for it was not an absolute responsibility.

The court was simply an agent for the king, and sheriffs, too, were agents of the king. As the principal, the king had an unfettered right to alter or modify his instructions to his agents. Thus although there was (by implication) a standing instruction that sheriffs should pay the revenues of their county farms to the Exchequer, and another that the Exchequer should collect the county farms from the sheriffs, they could be altered by a royal instruction requiring any part of those revenues to be dealt with by the sheriff in some other way.

The Exchequer itself could be called to account to the king (or an audit commission) for what monies it should have received. It was important, therefore, for it to record for its own protection why it had not collected the gross amounts due. The details of the sheriffs' farm accounts recorded in the Pipe Roll were primarily for the purpose of substantiating the Exchequer's own accounting to the king of why it had not collected monies; and was backed up by storing the authorising writs in the forels held by the Marshal. The sheriffs themselves did not need that detail recorded. So far as they were concerned the only vital record was of their quittance or of the balance outstanding. All the details of their accounting to the Exchequer were subsumed into that quittance or balance, and they could not again be called to account for those details, neither to the Exchequer nor to the king.

To arrive at the balance of the account, the cash paid to the Exchequer had, of course, to be taken into the account. In the case of blanch farms, and most of the counties did have blanch farms, the tale amount of cash actually paid in had to be adjusted by a factor depending on the results of the assay.[3] Other adjustments to the cash might have to be made as well, for the sheriffs could be surcharged for non-farm monies they ought to have collected but had not, and the equivalent sum would be

deducted from the money they had paid in for farm. In the Pipe Rolls, the entry for cash appears at its logical place, immediately after the statement that the sheriff rendered his account. Logical, because the sheriff was required to pay in his farm, and only afterwards put forward his reasons for only paying it in part. At the end of a sheriff's examination, when the Calculator performed the arithmetic on the Exchequer table, the procedure was for the cash to be the first deduction from the gross farm, followed by further deductions for all the other items agreed between the sheriff and the court as allowable. Yet Richard fitz Nigel specifically states that the amount of the cash was not entered on the Pipe Roll until after the balance was struck, and after the quittance or outstanding balance had been written on the Roll.[4] This practice is not logical on the face of it, and presumably developed over a period.

As the practice is not apparent from the Pipe Rolls themselves, and is only known from the passage in the Dialogus, there are no means of telling just when it started. There at least two possible reasons for late entry of the cash amount: one is because the court might deduct from it sums which they deemed to have been paid in for other debts; the other because the sheriff was given an opportunity to pay in further cash to the Receipt in order to clear his account (or, at least, to reduce the amount of his debt outstanding. It is fairly rare for a county farm account to be re-opened on a Pipe Roll before the date of the writing of the Dialogus, although it becomes increasingly common in the last two decades of the twelfth century. In large part, of course, the ever increasing period of time that the Exchequer was in session enabled sheriffs to return, perhaps even after Easter, while the Pipe Roll was still in current use, and have their arrears dealt with there and then. That was a later development, and the Dialogus obviously could not

anticipate what would happen in the future, in circumstances which were new. Even in this later period it seems likely, and in the earlier period it seems certain, that on the conclusion of the Calculator's operations, when a balance was shown as still due by the sheriff, that the sheriff did have an opportunity to pay in a further sum of money to clear, or partly clear, his liability. As explained above, it was not feasible for a payment in money which was to be blanched to be calculated precisely by the payer in advance. The exact amount of any shortfall could not be established before the sheriff's payments into the Lower Exchequer were blanched as the prior step to the Calculator's numeration,[5] and was authoritatively determined only on the conclusion of the numeration.

The fragments of Receipt Rolls surviving from the twelfth century are too few, and too incomplete, and too late in date, from which to establish with certainty that it was a common practice for sheriffs to pay in small sums on the conclusion of the examinations, but the principle is there supported that it could happen. If it were not the case, then the logical and proper time to enter the amount of the blanched cash on the Pipe Roll would have been immediately following the determination of that figure: when the tale tallies were produced and replaced by new separate tallies for the blanched cash and the combustion cash. There had to be a hiatus in the flow of the proceedings while the Calculator computed from the tale amounts and the combustion rates how much the two new tallies should be for - and while the new tallies were then cut - and the Treasurer could readily have dictated to the scribes the sum of money to be entered on the Pipe and the Chancellor's Rolls while it was still represented by counters on the table, and thus while it was apparent to all parties sitting round the table. That was the

moment when the sum of money to be credited to the sheriff was established before the full Exchequer court.

Yet Richard fitz Nigel wrote that the figure for cash was only entered on the Rolls after the whole summation of the account was completed, and the quittance or balance written on the Rolls, 'lest the scribe should be forced to make an erasure'.[6] There could have been no reason for an erasure unless, after the solemn determination of the amount to be credited to the sheriff, there would or could be some necessity to alter it. The only reason to alter it, at that late stage, would be if the sheriff paid in further money to credit his account; money which would itself have to be blanched, although it appears that, particularly if the amount involved was small, the court could at its discretion determine an arbitrary rate to be used instead of resorting to physical combustion: the tallies would also need to be recut - a procedure particularly necessary for the combustion tally in respect of the amount not credited to the sheriff in the Rolls but for which the Chamberlains and Treasurer had to account to the king: see the records of combustion attached as schedules to the Chancellor's Rolls. The net amount (after blanching) of the additional cash would be deducted from the amount shown as owing by the counters on the table, and a new balance - or a nil balance - determined. Only then would the Treasurer dictate onto the Rolls the quittance or balance, which he could do from his personal observation of the counters (or lack of them) on the table. Then, from the revised cash tally, he would dictate onto both Rolls the net amount of cash credited to the sheriff.[7]

It was a somewhat perverse procedure physically to enter the amount of cash after the balance had been entered, for it reversed the order of things: the balance was itself only determined after the cash had been

deducted from the farm due. But at least the figure of cash was entered above the balance, so that the account could be read subsequently as a logical whole. Yet the placement of the figure for cash, at the beginning of the account, did violence to the principle that the Rolls reflected the 'Course of the Exchequer', for all the deductions and allowances from the farm were dealt with, and recorded, before the cash was even considered. Normal accounting usage would place the entry for the cash after all those other deductions and allowances. The implication is that the form of the record reflects an earlier procedure, which tradition and precedent maintained even though circumstances had altered.

PART II

The original meaning of the 'exchequer', according to Richard fitz Nigel, was 'an oblong table measuring about ten feet by five. Over the exchequer is spread a cloth...of a special pattern, black, ruled with lines a foot, or a full span, apart'.[8] There were seven columns, used for pence, shillings, pounds, scores of pounds, hundreds, thousands, and tens of thousands of pounds; the Calculator sat opposite the pounds column, because it was the central column in the sheriff's usual accounts; that is, for normal work, sums did not exceed hundreds of pounds.[9]

Simple experimentation shows that the lines could not have been a foot apart, for a sitting man simply could not reach the higher value columns. A modern span is normally taken as being nine inches, but only, it would seem, because of the convenience of that figure as a quarter of a yard; for few men can span with their hand more than eight inches. That figure of eight inches is about the maximum size for columns, and rows, which could be operated by a sitting man, and for convenience and comfort the actual exchequer table might, in the Middle Ages, well have been ruled at intervals up to an inch less.

As described by Richard fitz Nigel, the lowest space on the right was used for the pence.[10] That has usually been interpreted as the on Calculator's right, and the row furthest from him.[11] If correct, that would have entailed the Calculator normally working at full stretch; and on the occasions when thousands and tens of thousands of pounds were required to be set out on the cloth, he would have had to have used his left hand to position counters, or rise from his seat. If one reads Richard fitz Nigel's words literally, however, from his point of view sitting

on the opposite side of the table from the Calculator, the pence would have gone in the column to the far left of the Calculator and in the row nearest to the latter. In effect, the Calculator worked 'upside down and back to front', so that the calculations he displayed to the Treasurer and the Chancellor's Clerk were in the way they could see them most clearly, and they could read the results straight off the board. To work upside down and back to front was no hardship to the Calculator - just a few minutes practice makes the procedure seem very natural, and using the row nearest to him as the 'top line' is far less fatiguing. So far as the men at the top and bottom of the table were concerned (the judges and the accountant respectively), they had to look at the summation sideways, but there was no great difficulty for them in following the placing and removal of the counters.[12]

A usual understanding of the Exchequer table is that it was patterned in alternate black and white squares, like a modern chess-board. Such an arrangement would have been impractical - silver counters would not readily show against a white background - and confusing for all spectators as their eyes would be distracted from the columns and rows which were so important. Hall realised this, but proposed instead that white lines (or even white wands) denoted the columns only, with no cross lines.[13] That ignored the statement by Richard fitz Nigel that it resembled a chess-board,[14] and, quite naturally, Hall's proposition was not acceptable to many, including Round who poetically maintained that the type was

> That which swings and creaks before the way-side 'checkers', which once, in azure and gold, blazed upon the hill at Lewes, and which still is proudly quartered by the Earl Marshal of England.[15]

Hughes, Crump and Johnson more prosaically realised the force of Hall's argument, but modified it to the black cloth being ruled in squares by white lines, while

acknowledging that 'the columns are the important facts, the transverse lines are only for convenience'.[16] The last is quite correct, for the main purpose of the transverse lines is simply as a guide to the Calculator's hand to arrange the counters in straight lines, instead of the natural curve they would otherwise tend to take. They are not essential to the system described in the Dialogus, although it was undoubtedly convenient for the spectators if each representation of a sum of money was entered by counters in a separately defined row. When the later system was adopted, in which position within each square denoted different values to counters,[17] then it was essential to have the transverse lines.

The allusion to a chess-board still conjures up to most minds, however, the parti-coloured board on which the modern game of chess is played. Colouring alternate squares is of considerable antiquity, but when the game was first introduced into England the chess-boards, or some of them, were of one colour only, with the squares marked just by lines.[18] That disposes well enough of the objection, put so forcefully by Round, to the non-colouring.[19] One might add, further, that the allusion was loose enough anyway, when a chess-board has eight columns and eight rows, while the exchequer-cloth had seven columns and probably no more than four, at most five, rows.

The principles of using counters are well set out by Richard fitz Nigel: the value a counter represents depends entirely on the column in which it appears.[20] There was one exception to this, foreshadowing the later practice of denoting different values within a column by position within a square. According to Richard fitz Nigel, a distinctive counter could be substituted in the shillings and the pounds columns (each of which could have up to nineteen counters) for ten ordinary counters. The wording

of the Dialogus gives some difficulties, however, in knowing just what these distinctive counters were: pro x. solidis argenteum pro x. vero libris obolum aureum.[21] Hall assumed that a silver halfpenny was used to denote ten shillings and a 'gold halfpenny' for ten pounds, although he was particularly puzzled by the latter,[22] and translators and commentators since have usually given them without comment.[23] An English obole, or halfpenny, in the twelfth century was literally half of a penny: an ordinary silver penny cut across its diameter provided two halfpennies. Round halfpence were not struck until the reign of Edward I.[24] There were no gold coins in the English currency at all. An 'obole of gold' brings to mind the oboli de Musc' occasionally mentioned in Pipe Rolls of Richard I and later as purchased for use in the king's oblations; more common than the rare mentions of denarii de Musc', but apparently in that connection referring to two different denominations, sizes, of a gold coin that was available through goldsmiths.[25] A few continental base silver deniers did have a corresponding round half, or obole. One coin half the weight of another in the same series is not, of course, half the diameter. If the thickness of both was the same, the half would have a diameter some seventy per cent of the larger coin, and usually a half would be somewhat thinner than its unit, so increasing the former's diameter,[26] and making them more similar in size. Even so, an obole can usually be distinguished quite readily by eye from its corresponding denier; but on the other hand that is a subjective comparison, giving little difficulty to a generation brought up to recognise on sight the more subtle difference in size between a half-crown and a florin. In a society where only one size of coin, the silver penny, circulated, and where the diameter of individual pieces could vary, even if only within fairly narrow limits, a round 'half' would not necessarily provide the distinction necessary - from a distance of several feet - to

differentiate by ocular means a counter which represented ten of the others in the same series. Even a cut coin is not, in practice, that readily distinguishable from a distance; and then the symbolism is wrong. A cut half automatically signified that it was worth a half of similar whole pieces, not ten of them. The requirement is for the ten-counter to be a piece noticeably larger in size than the ordinary counters.

A gold coin or counter would, however, immediately distinguish itself from silver coins or counters by its colour, even if it were of similar size and shape to the ordinary counters used.[27] A bezant was immediately different on three counts: its golden colour, its size, and its unusual cup shape. To use a different kind of counter to represent ten pounds from that used to represent ten shillings offends against the principle of counters, where value was represented by position; by the column in which the counter appeared. A different kind of counter to represent ten ordinary counters was a convenience for the particular layout of the Exchequer cloth - it was not necessary for a normal abacus - but a single kind of ten-counter would have been the logical development. Logic may not be an overriding requirement in the circumstances of the medieval Exchequer, but there is also the practical consideration of where the Calculator held the counters not immediately in use. A bowl for the ordinary counters works well. A few special counters can be kept in the left hand, but to have two types of special counters gives rise to severe practical problems.

Is the word argenteum used as an adjective, relating to an understood obolum? Or is it a noun, meaning simply a silver coin? Or is it simply the result of a copyist's error, the original reading argenteis (while vero described libris?)? Whatever the true explanation, it is

clear that some distinctive counter was, or could be, used in the shillings column as a substitute for ten ordinary counters, and the distinctive counter used in the pounds column as a substitute there for ten ordinary counters was a gold piece.

What the ordinary counters were, as visualised by Richard fitz Nigel while he was writing, is not known. He described them in one place as denarii (in the mouth of the pupil),[28] and it is possible that ordinary current English pennies were used. More likely, perhaps, the word simply stood for silver coins, not necessarily English. Indeed, to use English pennies as counters could have detracted from the innominateness of a true counter, which is symbolic but not representative. Their exact form may have varied from time to time. In the Pipe Roll of 17 John, but in an account dated to the new reign, fifteen shillings were expended on ten shillings (by number = 120) of Venetian coins to compute with at the Exchequer. These must have been the comparatively new grossi, which were a little larger than English pennies. Also purchased were two bezants for the same purpose, costing 3s.6d.[29] That presumes, of course, that these silver and gold coins were in fact for use in the Great Exchequer. Some doubt is caused by the next item of expense in the same account being cloth purchased for wall hangings in the 'Exchequer of the Exchange' (scaccarium cambii). Every government department or office dealing with money would almost certainly have had its own counting board, and the Exchange would certainly have needed one to calculate the sterling equivalences of silver purchased at various alloys, and to calculate and deduct seignorage and minting charges, in addition to simple summation. All the other items in the same Pipe Roll paragraph do relate to expenses of the mint or of the Exchange. Be that as it may, a century later, no doubt by coincidence, Venetian coins were again acquired for use as counters. Some were

utilised for the Upper Exchequer, and some for the Receipt.[30] Quite obviously at that time the Receipt, the Lower Exchequer, had its own counting board. Presumptively the Upper Exchequer was using silver coins as counters throughout the intervening period. Yet in 33 Henry II a note in the Memoranda Roll records that counters belonging to the Exchequer had been stolen, and were recovered from the thief at Rochester.[31] If these counters were simply silver coins, there would have been no positive means of identifying them as being from the Exchequer; possibly, of course, they may have been countermarked with a distinctive punch.

The acervus of counters in each position on the Exchequer table would not literally have been a 'heap'.[32] A pile or heap would not be clear to any of the parties around the table as to how many counters were in it. The counters had to be placed separately from each other within the squares in order to be seen; not least for the Calculator to be able to perform his subsequent operations. Most likely they were arranged in rows of up to five counters (six in the pence column), which is easy and convenient to 'read' at a glance.

The later so-called 'dot system' of the Exchequer[33] is an invention of Hall, to explain a number of marginal annotations in records of the fifteenth, sixteenth, and seventeenth centuries. All that actually happened is that the writer of the record jotted down, for total or balance, a representation of the counters as they appeared on the counting board, as well as writing down that total or balance in figures (Roman or arabic).[34] The layout of the counters then was somewhat different from the system used in the twelfth century, and closely follows Recorde's 'auditors form'.[35] In this, no more than three counters appeared in any row within a square, and 'fives' and 'tens' ('sixes' in the case of the pence column) are

indicated by the position of counters within the squares. That dispensed with the need for gold counters: all counters could be of the same nature and size. If the counters used had been of the same size as those of the twelfth and thirteenth centuries, in theory the lines of the Exchequer cloth could have been placed closer together (giving smaller squares). Although there is no information available for the type of counter used at the Exchequer in the fifteenth to seventeenth centuries, general practice in commerce (and in governmental offices on the Continent) was for the size of counters to increase as the centuries passed.

For how long the counting-cloth remained a prominent feature of the great table of the Exchequer court is no purpose of this thesis to determine. The nickname by which the court had become known, hallowed by usage, continued in active use until the nineteenth century, although the prominent chequered cloth had apparently long gone. Corner attributed one of four illustrations of the major courts in the time of Henry VI to be the Exchequer, although the plain table gave him some concern.[36] Counting boards were in general use until the seventeenth century at least, but it was not essential for one to lay on the great table of the Exchequer in session as a superior court of law.[37]

PART III

The actual function of the Calculator for debts due by tale is treated in a very summary fashion by the Dialogus. The sum demanded was set out in counters on the table, the payments made into the Treasury or otherwise were similarly set out below it, and when the second amount was deducted from the first the remainder (if any) was still owing.[38] In the great majority of instances there would be no other allowances to be made on a particular debt other than the cash paid in. Therefore it is quite likely, although this minor procedure is not specifically mentioned, that the normal practice of the Exchequer for debts other than farms would have been as follows.

1 As the amount of the debt was dictated to the scribes, the Calculator would place the sum on the cloth in counters.

2 When the figure for cash was dictated to the scribes, the Calculator would place that sum on the cloth in the second row.

3 If the two were equal, it would be obvious to all present that quittance could be given (except in the rare instances when the accountant had authority for a further deduction, and had in fact overpaid).

4 If the cash was less than the debt, the Calculator would take the second row from the first, thus displaying in counters the amount still due.

5 The Treasurer, or Chancellor's Clerk, could thus see what was still outstanding, and be able to demand from the accountant his reasons for short payment.

6 If authorities for non-payment (to the Exchequer) of part or all of the balance were produced, as each one was dictated to the scribes, the Calculator would place the appropriate counters on the cloth, and deduct them from the balance to give a new balance.

7 Any balance finally left would be dictated to the scribes, and the Calculator would remove the counters.

It is not reasonable to suppose that the Calculator would sit unoccupied while the Rolls were being written, and then have all the figures read out again to him so that he could perform his sums, when it would be a positive aid to the Treasurer and the Exchequer court if the reducing balance was displayed as and when the Rolls were written for each part of each item.

The county farm was a different matter, for it was all written down - apart from the figure of cash - long before the summation was done. There was a gap of time while all the other debts the sheriff was responsible for were dealt with, before the county farm was returned to. In the first surviving Pipe Roll of Henry II, for those few counties which then had several items of lands granted out of the farm (terre date), memoranda are entered on the Rolls of the totals of those lands which were granted out, both for blanch and for tale.[39] That it was a memorandum, not an integral part of the account, is shown by the Gloucestershire entry, where the total figure is entered between two blocks of terre date but is the total of them both.[40] In the next Pipe Roll, only two of those accounts had such a memorandum total,[41], and none appear thereafter. Which is not to say that it was not the normal practice to total the terre date, distinguishing blanch from tale grants: there was no need at all to make memoranda of such things on the Rolls themselves. But Richard fitz Nigel did not actually write that these were totalled: he merely said that from the gross farm was deducted, first the sum paid in the Treasury and blanched, then the rents granted blanch to sundry persons, and after that the other payments made by the king's writ or otherwise, which had to be blanched by a shilling in the pound.[42] The question is: were all the items in the county farm account deducted individually, or were they totalled and the total deducted from the farm (possibly using totals of groups rather than one grand total)?

The first alternative would mean that when the Calculator did his sums, the farm would be shown in counters on the table, then the cash would be represented in the next row, and taken away from the farm leaving the balance in the top row. Thereafter, as each individual item of deduction or allowance from the farm was read out separately, it was put down on the table in counters, blanched where necessary by one shilling in the pound, and the net 'blanched' figure taken away from the top row leaving the reducing balance. The second of the alternatives would be identical as far as establishing the balance outstanding after the cash paid into the Receipt had been deducted. Then the blanch terre date would be totalled on the table (using the second and third rows), and that total deducted from the balance in the top row. Next the tale items would be totalled, in a similar fashion, the resulting total notionally blanched by a shilling in the pound, and the net total deducted from the balance in the top row. The principle would be the same if groups of tale items were totalled separately, and each such group (when notionally blanched) deducted as it was arrived at in turn.

Richard fitz Nigel did write that the 'rents granted blanch' were deducted before the 'other payments'.[43] And that the 'expenses set out below are deducted from the sum in the top line',[44] but this is almost certainly an over-simplification.

When operating a counting board, of the type used in the twelfth-century Exchequer, there is very little difference between the time required to add two figures together and that required to deduct one figure from another. There is a marginal difference in favour of addition, but the margin is measured in just a few seconds per operation; exceedingly small in relation to the total time taken to put the counters on the board, and then to

move them (removing or adding counters as the sum requires), with the Calculator stating aloud every movement he made.[45] For simple transactions then, that is blanch with blanch and tale with tale, it makes very little practical difference whether allowances from the farm are made individually, or added together and deducted in total. When the county farm was blanch, however, tale allowances had to be notionally blanched, which involved further operations to reduce them by one shilling in the pound before the net figure was deducted from the (balance of) farm. The layout of the Exchequer cloth is such that this notional blanching by one shilling is a very quick and easy operation, in so far as once the principal sum is laid out in counters, the twentieth part of it can be laid out below it almost automatically. It does take extra time to deduct the blanching amount from its principal, before the netted amount can be deducted from the (balance of) farm, but that extra time can be very much minimized by simultaneously adding the blanching amount to the balance and deducting the principal: a process which is very much simpler in practice than it sounds.

In practical terms, therefore, the total time required to sum even a long farm account is only a little longer if each item of allowance is deducted separately than it is if the allowances are added together and deducted in total. But the comparison is not straightforward. For if, as Richard fitz Nigel wrote, the blanch grants were deducted first, it would mean going through the account on the Rolls twice; initially to pick out the blanch items and then to pick up the tale items. The opportunities for making errors in such a procedure, particularly of leaving an item out of both scans through the Rolls, would be considerable when a county had a large number of terre date. In such a case, the extra time taken to consider every item twice could well be greater than putting each item separately onto the counting-cloth

as it was come to, and dealing with it there and then before moving on to the next. The growth in the number of lands granted out from any one county's farm was gradual, but there was a considerable jump in the last decade of the century. The description in the Dialogus would have been very appropriate for Pipe Rolls like that of 31 Henry I, and may well have been appropriate for the reign of Henry II, or at least the earlier years of it, but Exchequer practice could have changed later under the pressure of circumstances.

The extreme conservatism of the Exchequer is partly a myth, for it did change to meet new circumstances. Tradition did play a strong part, however, and there is no doubt that some practices were continued after they had become outmoded and wasteful of time and effort. That renders nugatory most speculations on what happened, and when, unless there is a clue in the actual form of the Exchequer records. In this case the words of Richard fitz Nigel are slightly ambiguous. I am inclined to believe that in c.1179 and earlier, when the moment came for the Calculator to do the sums for a county farm, the lands granted blanch were (in most cases at least) picked out, totalled, and deducted in one sum from the farm balance outstanding after the cash had been deducted. That the lands granted by tale were (in most cases) next picked out, totalled, the total notionally blanched, and the net figure deducted from the balance of farm due. That then the other expenses and allowances were taken in groups, paragraph by paragraph as they were mostly written, and each paragraph group in turn totalled, notionally blanched, and its net figure deducted from the balance of farm. I doubt very much if all the tale expenses were added together, notionally blanched, and their net total deducted in one sum, except perhaps in counties with very few such expenses. I am further inclined to believe that late in the century, and early in the next, the summation

was done separately for each and every item of allowance in its turn as it appeared in the Rolls, with simple deduction of amounts granted blanch, and calculation of its own notional blanching made for each amount deducted by tale.

The treatment of Danegeld assessment is not analogous to that of farms. The Danegeld assessments in both 1156 and 1162 were made on the sheriffs, who accounted for the tax in their respective counties. In almost every county there were a large number of exemptions from the tax, and the names and amounts of the persons for whom the 'pardons' were allowed are listed individually in the Pipe Rolls. The total of the pardons in each county is noted in the Rolls.[46] Similarly the 'dona', of counties and other groups, normally had a significant number of such pardons, and these pardons also were customarily totalled and the total noted on the Rolls. Of course it is quite possible that these totals were required for some administrative or audit purpose, but it is reasonable to suppose that in the Calculator's computations he first took the cash paid by the sheriff away from the total liability, then totalled the pardons and took that total away from the balance, and then finally deducted any other allowances (in 2 Henry II there were many allowances for 'waste') before arriving at the final balance of the account.

PART IV

Some Pipe Roll accounts of, and relating to, Herbert fitz Herbert (fitz Herbert), the grandson of Herbert the Chamberlain,[47] are useful demonstrations that the Pipe Rolls are not always so accurate or complete as is often imagined. In the early years of the Angevin succession this Herbert had a certain position in 'Society'. His half-brother Earl Reginald of Cornwall was of royal blood, an uncle of Henry II. His blood-uncle Archbishop William of York had died only in 1154, and rumours of his saintliness were beginning to circulate. His mother was a Corbet, of the Cause barony. His 'sister' Rohese had married a de la Pomerai of Devon. His wife Lucy was a daughter of Miles, earl of Hereford; the last of her brothers died before 1166, and thereafter there was an interest in one-third of her father's lands.[48] Through his wife's sisters he was related to the barons Bohun and Braose.[49] In 1177, when Henry II was organising the conquest of Ireland, Limerick was offered (when they had conquered it!) jointly to Herbert fitz Herbert, William brother of Earl Reginald, and Joscelin de la Pomerai their nephew, as a fief for the service of sixty knights:[50] the offer is an indication of their standing, even though they eventually turned it down.[51]

As a tenant-in-chief, Herbert's holdings were small. He held his fee in chief by the service of one knight and by his serjeanty 'and that serjeanty ought to be by his body' (the precise nature of the serjeanty is not stated); his sub-tenants of the 'old' fees totalled two and a half knights, and there was half a knight of 'new' feoffment.[52] As a sub-tenant holding by knight service, Herbert certainly held seven and a half fees and probably a further fourth part of a fee.[53] He may, of course, have

added to them between the survey of 1166 and the account discussed below.

An account in the Pipe Roll for 1184-85 was rendered by the ubiquitous Geoffrey fitz Peter of 'The Lands of Herbert fitz Herbert'.[54] The elements in the receipts for the year were:

	£	s	d
Farms of the manors	121	19	2
Wheat sold	37	16	6½
Wool, cheese, skins, and 220 sheep sold	15	13	11
Relief		10	0
Pleas	9	14	0½
Cattle sold	5	9	0
	191	2	8

Necessary expense to maintain the estate came to £26.4s. 10½d., but even so, with this level of income Herbert was richer than many nominal barons, though he did not, of course, match the greatest lords.[55] In these circumstances, however, he was reduced to a small allowance.[56] The reason for, and the date of, his deprivation are not known; although it is tempting to associate it with the rebellion of 1183.[57] The date was certainly earlier than Michaelmas 1184, as the account commences with arrears brought forward from the previous year - although no such account appears on any earlier Pipe Roll. Indeed, although a balance was carried forward on the account as at Michaelmas 1185, no such account appears on any later Pipe Roll either. It seems to be purely fortuitous that we have this single account recorded for Herbert's lands; how many others were never recorded at all?

The date of restitution of Herbert fitz Herbert's lands is not known, but it seems unlikely to have been earlier than the accession of Richard I. In the Pipe Roll of Richard's first full year, under the 'new promises' of Gloucestershire, appears £100 owed by Herbert fitz Herbert to have justice for his inheritance,[58] and under Wiltshire 100 marks to have the inheritance of his wife.[59] Three

years later, Herbert fined a further ten marks to have his right portion from Margaret de Bohun.[60] From Easter 1194 to Michaelmas 1198 Herbert was sheriff of Gloucestershire,[61] and his consequent exemptions from taxation demonstrate that he was certainly in possession of (most of) his own lands then, which might have been doubted as the major fine, for his own inheritance, never was paid.

Herbert's eldest son, Reginald,[62] also fined in the Pipe Roll of 2 Richard I the sum of £100 to have the manors of Calstone and Stanton in Wiltshire, and paid off a total of £28.13s.4d. that year and ££60.3s.4d. the next year.[63] The balance of £11.3s.4d. was accounted for in the next year by his father Herbert, for Reginald had, apparently, died.[64] What happened immediately to Calstone is not certain, but Stanton became the subject of a law suit which dragged on for years - and was in the meantime taken into the king's hands as an escheat.

The Exchequer got into a complete and utter muddle in respect of Herbert's debts in Wiltshire, and eventually broke its own rules by altering Pipe Rolls several years after they had been closed. Both Herbert's own account of 100 marks for his wife's inheritance, and the account he took over from his son, became involved, and both are tabulated below.

Pipe Roll reference		Herbert for wife		Reginald, later Herbert	
		Original	Altered	Original	Altered
2 R.I,121	Amount due	66.13.4		100. 0.0	
	Cash	2.16.0		8.13.8	
	Balance	63.17.4		91. 6.4	
	Further cash	30. 6.8		20. 0.0	
	Balance c/f	43. 6.8	33.10.8	71. 6.8	
3 R.I,120	Balance b/f	43. 6.8	33.10.8	71. 6.8	
	Cash			6.13.4	
	Balance			64.13.4	
	Further cash			53.10.0	
	Balance c/f	43. 6.8	33.10.8	11. 3.4	

4 R.I,282	Balance b/f	43. 6.8	33.10.8	11. 3.4	
	Cash	15.13.4		15.13.4	31. 3.4
	Owes	17.13.4	17.17.4	15.10.0	
	Surplus				4.10.0
	Surplus				20. 0.0
-do-,293				Note in later writing	
5 R.I, 80	Balance b/f	17.13.4	17.17.4	15.10.0	
	Cash	7.17.0		13. 7.0	
	Balance c/f	10.16.4	10. 0.4	2. 3.0	
	Further cash			paid	Et Q.E.
6 R.I,198	Balance b/f	10.16.4	10. 0.4		
	Cash	6. 3.0			
	Balance c/f	13.13.4	3.16.4*		
7 R.I,138	Balance b/f	13.13.4	3.17.4		
		transferred to Berks			
8 R.I, 8	-do-	blank	3.17.4		
9 R.I,184	-do-	13. 6.8	3.17.4	(Pipe Roll only)	
10 R.I,185	-do-	13. 6.8	3.17.4	(-do-)	
1 John,256	-do-	13. 6.8	3.17.4	(-do-)	
2 John,186	-do-	3.17.0	3.17.4	(-do-)	
		account below			
-do- ,188		3.17.4			

* £3.17s.4d. in the Chancellor's Roll.

There are a quite amazing number of errors here. In the first year of Herbert's own account, the first payment of £2.16s.0d. is accounted correctly, but in the further accounting the same year an error of £9.16s.0d. is made in calculating the balance to be carried forward. Almost certainly this is the net of two separate errors: perhaps the Calculator first put in £63.13s.4d. in mistake for £63.17s.4d., and then a round £10 mistake could have been made in the opening balance put in, or in the cash, or in the calculation of the balance to carry forward, or in the writing down on the Roll of the amount to carry forward. Two years later, in 1192, on the next movement on the account, either a £10 compensating error was made in the arithmetic, or a silent emendation was made to correct the earlier £10 error; but the four shillings error was not touched. In 1193 a further error of £1 was made in the arithmetic. In 1194, although cash of £6.3s.0d. was paid

against the account, the resulting balance written down as still due was £2.17s.0d **higher** than the balance brought forward! The apparent error on this year is thus £9, which may have been due to silent amendment of the £1 error in 1193 and of the £10 the other way apparent on the 1192 Roll (but which itself compensated the original error made in 1190). The following year, 1195, nothing was paid, but the entry in the Wiltshire rotulet was annotated that the debt was to be summoned in Berkshire. Thereafter this account no longer appears under Wiltshire, but in Berkshire. In 1196 the amount owing was left blank, but in 1197, 1198, and 1199 it was written on the Pipe Rolls as being twenty marks, which is £13.6s.8d. - half a mark less than the outstanding sum of £13.13s.4d. recorded under Wiltshire in 1195.

A later hand has amended every one of these accounts in the surviving Pipe and Chancellor's Rolls from 1190 to 1199, in order to give the opening and closing balances they should have had so as to make the continuing arithmetic correct,[65] and in the Pipe Roll only of 1200 the proper balance of £3.17s.4d. was entered as still outstanding.[66] Accounting for it was made later in the year, and there being no room for it at that point in the Roll, a superscript note referred to the fact that the accounting entries were entered elsewhere: actually at the very end of the Berkshire account (for which, see below).

The accounting entries for the first two years of Reginald's fine need no comment. But in 1192 the balance brought forward as due was only £11.3s.4d., and against this was entered precisely the same amount of cash which Herbert had paid in on his own account: the unusually expressed sum of £15 and one mark. Somehow the account was closed for the year with a balance of £15.10s.0d. still owing; which obviously could not be right. In the

following year, 1193, the £15.10s.0d. was brought forward, paid off in two sums, and quittance given.

In 1200 these accounts were also re-examined. The 1192 account was altered by changing the balance of £15.10s.0d. carried forward to the correct figure of £4.10s.0d. surplus. But then, instead of carrying this corrected figure forward to the 1193 account and altering that, all of the entries in the account in the 1193 Roll were cancelled. The cash of £15.10s.0d. paid in 1193 was effectively taken back to the 1192 account, for the figure of cash paid in 1192 (equivalent to £15.13s.4d.) was cancelled, and £31.3s.4d. (£15.13s.4d. + £15.10s.0d.) substituted. The corrected balance of £4.10s.0d. surplus on 1192 was then cancelled, and £20 substituted (£4.10s.0d. + £15.10s.0d), and the reader referred to the dorse of the rotulet. At the very bottom of the dorse a note was made that:

> Herbert fitz Herbert has £20 surplus on his account for the manors of Calstone and Stanton, as noted above in Wiltshire, of which 77s.4d. is allocated to him in the second roll of King John in Berkshire in his debt for the fine he made for having part of the inheritance of his wife. [67]

Finally, in 1202, at the end of the Berkshire account, this accounting note was entered:

> Herbert fitz Herbert rendered account of 77s.4d. for a part of the inheritance of his wife. In the Treasury, nothing. And in his surplus that he has in his account of Calstone and Stanton (that is of £20) in the roll of the fourth year of King Richard in Wiltshire, as is noted there, 77s.4d. [68]

After all the alterations had been made, on so many Rolls, it is with a sense of anticlimax that one realises that this very last entry was not balanced, and that the surplus of £16.2s.8d., to which Herbert was apparently entitled, was neither calculated here nor ever noted as allowed to Herbert against other debts. One has to wonder, however, whether he was in fact entitled to the whole, or even a part, of this sum. It would be a strange coincidence if, in 1192, Herbert had paid in the exact

same sum of £15 and one mark on two of his accounts in Wiltshire,[69] particularly as on that relating to his son it was greater than the outstanding balance due. On the other hand, Herbert may not have been quite sure of the right balance outstanding on his son's debt, for from the 1191 Roll it is apparent that there was a second accounting after the normal writing up of the Roll, and the further payment then of cash into the Treasury of £53.10s.0d. there noted **could**, in practice, have been made up of more than one actual payment: in theory the Pipe Roll should (or could) have recorded all sums separately, or at least the number of tallies, but the clerks seem not always to have done this. There is no logical explanation as to how the Exchequer could have recorded that the outstanding balance after the accounting in 1192 was greater than the opening balance by £3.6s.8d. Even if nothing had been paid, the balance should not have increased.

Such debts were not always accounted for at the Exchequer by the debtor himself. The sheriff of the county was responsible, at least nominally, for collecting the monies due and answering for them at the Exchequer. Perhaps we may assume that Herbert fitz Herbert did in this case attend personally, but even so, the sheriff of Wiltshire should have ensured that the record was correct, for it was that sheriff who would be summoned for the debt at the next session of the Exchequer.[70] The sheriff's records, too, must therefore have been inadequate, or inadequately controlled, for the increase in an item not to have been queried.

The net difference between the balance recorded and that which should have been recorded is exactly £20. It is pure speculation to surmise that this might have represented a fine that Herbert proffered to have his son's manors; if he had done so, the normal place for it

would have been at or near the end of the Wiltshire account under the heading of 'New Offerings' or 'New Promises'. There are no such new items for Wiltshire in 1192, and it would just be possible that the Exchequer could take such a proffer from Herbert at the same time as they substituted him for his son's account. The entry in the 1192 Pipe Roll commences: 'Reginald fitz Herbert, Herbert his father for him, renders account for the manors of Calstone and Stanton'; while that in the 1193 Roll started: 'Herbert fitz Herbert renders account for the manors of Calstone and Stanton that Reginald his son had'. Both of these readings are consistent with Exchequer practice on a deceased debtor being substituted by his heir; although the second is a little unusual, the circumstance of a son being succeeded by his father is also unusual, and a full explanation would be desirable in the Exchequer records to distinguish this debt from the very next one on the Roll, which was due from Herbert on his own account. It is just possible that the entry on the 1192 Roll conflates what should have been two items, and which should have read something like the following:

> Reginald fitz Herbert, Herbert his father for him, renders account of £11.3s.4d. for the manors of Calstone and Stanton. In the Treasury £11.3s.4d. And he is quit.
>
> Herbert fitz Herbert renders account of £20 for the manors of Calstone and Stanton that Reginald his son had. In the Treasury £4.10s. And owes £15.10s.

One can imagine how such a conflation - if this is the real explanation - could have occurred, on the basis that the £15 and one mark were paid in on one tally. There was no provision in the Exchequer proceedings for one tally to be used in the settlement of two accounts, and the Exchequer session could have come to a stop (after writing Reginald's account as far as the cash item) when it was realised that the cash exceeded the amount due, and query had to be made as to why this should be. After discussion and explanation, the Chancellor's Clerk (who took this

section of the accounting) could have picked up the dictation to the scribes with the closing entry of what should have been a second account, perhaps thinking that the scribes had written some, at least, of the intermediate matter.[71]

Whatever may have been the true reason for the apparent error on Reginald fitz Herbert's account, we are still left with a remarkable series of arithmetical errors on Herbert fitz Herbert's own account.[72] Each one is readily explainable in itself, but to have so many, on just one account, is presumably an example of the arm of coincidence occasionally being very long indeed.

NOTES

Notes to Part I

1 Dialogus 1950, p.125.
2 Not until 1196.
3 See Chapter 4.
4 Dialogus 1950, pp.125-26.
5 Ibid., p.125.
6 Ibid., p.126.
7 The Chancellor's Clerk noted additionally, but separately on a schedule eventually attached to his Roll, the amount of money which had been deducted in respect of the combustions.

Notes to Part II

8 Dialogus 1950, p.6.
9 Ibid., p.24.
10 Ibid., p.24.
11 See diagram in, for example, Dialogus 1950, p.xlii.
12 Berry drew a diagram with the pence spaces in the row nearest the Calculator, with the higher denominations in rows receding from him: Medieval English Jettons, p.16. With lines a span apart he could not have reached even the hundreds row without great difficulty, and Richard fitz Nigel specifically wrote that the Calculator sat opposite the pounds column.
13 Hall, 'The Exchequer Chess-Game', pp.206-08.
14 Dialogus 1950, p.7.
15 Round, 'The Origin of the Exchequer', p.64.
16 Dialogus 1902, p.38.
17 See below in this Part, and Notes 32-34.
18 Wichmann, Chess, p.60.
19 William fitz Stephen thought the Exchequer took its name from its use of 'bi-coloured' counters, not a bi-coloured board (in J.C.Robertson (ed.), Materials for the History of Thomas Becket, Archbishop of Canterbury, iii, p.51: the translation by Douglas in EHD ii, p.725, merely says 'coloured counters', the Latin is calculis bicoloribus. William's reference is presumably to the use of counters of silver and gold, for which see below.
20 Dialogus 1950, p.25.
21 Ibid., p.25. In the manuscript of the Red Book of the Exchequer, the first four of these words are missing (as they are in its copy, BL.Hargrave MS 313, fo.19r, first column), but presumably that is simply a copying error of omission as they do appear in the Black Book of the Exchequer and also in the independent Cottonian version (BL.Cotton MSS, Cleopatra A.16, fo.9r.). See Dialogus 1902, pp.1-6, for a discussion of these thirteenth-century texts of the Dialogus, which are the earliest to survive.
22 Hall, 'The Exchequer Chess-Game', p.210.

23 But see Dialogus 1902, p.177, note to p.75 line 31.
24 There are some exceedingly rare (three) round halfpennies apparently of Henry I, and in 1989 a supposed round halfpenny of Henry III (Short Cross type, class VII) has come on to the market.
25 The identification of these gold coins of Musc' (or Murc') has not positively been made, but the attribution in Grierson's article 'Oboli de Musc' has not been bettered.
26 A current 5p piece is just over 80% of the diameter of a 10p piece.
27 It may be stretching symbolism too far to consider that gold was usually at or near the equivalence of ten times the value of the same weight of silver.
28 Dialogus 1950, p.25.
29 Pipe Roll 17 John, p.20. The account is that of the Keepers of the London Exchange, who would have foreign coins taken to them to be changed for English pennies.
30 Madox, History and Antiquities of the Exchequer, pp.711-12.
31 Ibid., p.711.
32 Dialogus 1950, pp.24, 25.
33 Hall, 'The Exchequer Chess-Game', pp.211-12, expanded in his Introduction to Pipe Roll 10 Henry II.
34 As realised by Martin, Record Interpreter (2nd edition), pp.xii, xiii.
35 Barnard, The Casting-Counter and the Counting-Board, pp.264-65. Recorde's work was also used by Hughes, Crump & Johnson, Dialogus 1902, pp.39-40.
36 Corner, 'Observations on Four Illuminations representing the Courts of Chancery, King's Bench, Common Pleas, and Exchequer, at Westminster, from a MS of the Time of King Henry VI', at pp.361-62 and Pl.XIX.
37 See Ferguson, 'The Court of Exchequer in Ireland', for an illustration of the Irish Exchequer, probably also of the time of Henry VI, which does show the table covered with many small chequered squares of red and white. Although a pile of what appear to be counters is on the table, they could not, by their size, have been used for any known system of calculation; nor, indeed, could the table with its multiple columns and rows.

Notes to Part III

38 Dialogus 1950, p.25. It was more complicated for a blanch farm, see ibid., p.125.
39 Pipe Roll 2 Henry II, pp.34 (Berks), 35 (Ferendon), 36 (Oxon), 49 (Gloucs), 57 (Wilts).
40 Ibid., p.49.
41 Pipe Roll 3 Henry II, pp.78 (Wilts), 81 (Ferendon).
42 Dialogus 1950, p.125.
43 Ibid., p.125.
44 Ibid., p.25.
45 Ibid., p.25.
46 Pipe Rolls: 2 and 8 Henry II, passim.

Notes to Part IV

47 See Appendix, 'Herbert the Chamberlain', below. References to most of his relationships can be found there.

48 Sanders, English Baronies, pp.6-9.

49 Ibid. Herbert was normally overshadowed by his wife's brothers-in-law, and there seem to have been difficulties in his obtaining possession of all his entitlements.

50 Stubbs, Gesta Regis Henrici Secundi Benedicti Abbatis i, p.163.

51 Ibid., p.172. The facts are summarised in Stubbs, Chronica Magistri Rogeri de Houedene ii, pp.134, 135.

52 Hall, Red Book of the Exchequer i, p.307.

53 One fee of Abingdon Abbey [ibid., p.306], two of the bishop of Winchester [ibid., p.205], one of John de Port [ibid., p.207], a half fee from William earl of Gloucester [ibid., p.291], and three fees of the archbishop of York [ibid., p.413], are all certainly identifiable as held by our Herbert fitz Herbert, and a fourth part of a fee held of the bishop of Chichester [ibid., p.199] most probably is. The holding from the bishop of Winchester was particularly clear in its specification: Herbert son of Herbert camerare senioris held the fee of two knights, and now holds Herbert his son [ibid., p.205].

54 Pipe Roll 31 Henry II, p.239.

55 See Painter, Studies in the History of the English Feudal Barony, pp.122, 170.

56 Of £4.10s.8d. for the year 'by the king's writ', which is slightly less than three pence a day, although a knight's pay was eight pence a day. Alternatively, it might have been calculated at 136 days at 8d. a day. In the following year Herbert was allowed £2.17s.4d., which is equivalent to 86 days at 8d. The balance of his allowance, if he received one, could have been paid out of the Treasury, or out of his estates. See Round, 'Introduction' to Pipe Roll 32 Henry II, p.xxxi, and same volume pp.180-81.

57 If it was not for the fact that Herbert was obviously in good standing in 1177, when he was offered Limerick, it might have been thought that his lands had been taken from him as early as 1176, when he had been subjected to a colossal fine of 500 marks [Pipe Roll 22 Henry II, p.193]. That was one of a country-wide series of money-raising large fines imposed de misericordia Regis pro foresta sua, but Herbert had the unfortunate distinction of his fine being one of the two largest imposed [Round, 'Introduction' to Pipe Roll 22 Henry II, p.xxiv]. He paid off 100 marks in the same year, but no more until 1179 when he paid a further 50 marks. In that same year, 1179, he was pardoned 300 marks of the total, leaving just another 50 marks to find; which he cleared by three payments totalling 40 marks in 1181 and a final 10 marks in 1182 [Pipe Rolls: 22 Henry II, p.193; 23 Henry II, p.172 (nil paid); 24 Henry II, p.109 (nil); 25 Henry II, pp.104-05; 26 Henry II, p.133 (nil); 27 Henry II, p.132 (two accounts); 28 Henry II, p.141].

58 Pipe Roll 2 Richard I, p.58.

59 Ibid., p.121.

60 Pipe Roll 5 Richard I, p.121.

61 List of Sheriffs for England and Wales (Lists and Indexes Society no. IX), p.49. In 1197 the account was presented for him by a William de la Pomerai, who was presumably a member of that family to which he was related by marriage. Powley found no other mention of this William, but mistakenly supposed him to have been sheriff of Gloucestershire himself [The House of de la Pomerai, p.22].

62 Presumably named after Herbert's half-brother, the earl of Cornwall, breaking the run of Herberts.

63 Pipe Roll 2 Richard I, p.121; Pipe Roll 3 Richard I, p.120.

64 Pipe Roll 4 Richard I, p.282.

65 In the Pipe Roll of 1194 the closing balance was in fact given as £3.16s.4d. in error, the Chancellor's Roll of the same year having the correct figure of £3.17s.4d. (actually they were given as 76s.4d. and 77s.4d. respectively, but for clarity and convenience such sums are, as usual, transliterated into 'modern' form). This was just a normal transcription error, and not repeated in the later Pipe Rolls. But it does raise the questions of the effectiveness of the check on calling over the two Rolls, and of which Roll was used for preparing the Summons for the next session of the Exchequer (unless the difference was noticed at the hearing in the next year).

66 In fact the 4d. was added above the line, but there is probably no deep significance in that.

67 According to Stenton, who edited this Roll, the hand is typical of the Pipe Rolls of John's reign [Pipe Roll 4 Richard I, p.293].

68 Pipe Roll 2 John, p.188.

69 He also owed in this county 10s. for scutage dating back to 1190.

70 The sheriff of Wiltshire in 1192 was William earl of Salisbury. He had first been sheriff in the year ended Michaelmas 1190, was replaced for one year only by Robert de Tresgoz, and became sheriff again from Michaelmas 1191 until his death in 1196. For 1193-96 his account was presented for him by Thomas fitz William, but, even if he was personally present in 1190 and 1192, it does not necessarily follow that he presented the accounts himself.

71 Only the Pipe Roll survives for this year, but one must dismiss any notion that the Pipe Scribe had a shortened version of what the Chancellor's Scribe wrote in his Roll - which was directly under the eye of the Chancellor's Clerk - for otherwise the true facts would have been picked up when both sets of Rolls were scrutinised and altered in 1200.

72 We should not attribute this just to medieval carelessness. Errors in arithmetic and transcription occur in even the best-regulated modern accounting systems.

7

REVENUES AND INCOME

PART I

In his Introduction to the New Series of publications of the Pipe Roll Society, Charles Johnson gave advice on the practical use of Pipe Rolls. According to him, they were useful for discovering changes in great lordships and bishoprics - for forfeitures, minorities, and vacancies - and for allusions to historical events: 'look down the annual farms, and then proceed at once to the Nova Placita'.[1] If those were the only uses - and I have recently heard a council member of the Pipe Roll Society aver that they are - there would be little point to the trouble and expense of printing the Rolls in full. There are other uses, however, and one is to trace - mistily - the administrative procedures of the Exchequer, and the gradual changes in them. Another is as a source of information about money raised by the king and received through the Exchequer. In the same year that the Pipe Roll Society recommenced its publications, 1925, Ramsay's analyses of figures in the twelfth-century Pipe Rolls also appeared,[2] and the question of royal revenues, in whole or in specialised parts, has been an abiding interest of some historians. The principles, and the detailed arithmetical processes, for extracting relevant figures from Pipe Rolls have not always been well-founded, and deserve some examination.

The English Pipe Rolls are mostly arranged on a county basis. Within each county, the county farm is usually the largest single item of revenue for which the sheriff was personally responsible. Until 1196 the gross

amount of the farm was not entered upon the Rolls, so naturally it has been a concern of historians to establish just what the gross figures were: they form a starting point for determining revenues, whether those revenues be gross, or net, or disposable. The calculations were performed by Turner,[3] and are largely acceptable.[4] The method is to add the cash recorded as having been paid into the Exchequer to the deductions and allowances that had been authorised; making the appropriate adjustments for blanching of the tale items in blanch farms, and for any balance left outstanding.

The gross county farm is, however, a fairly meaningless figure, for in most cases it was not the figure which was collectable from the sheriff. Lands granted out, the terre date, need to be deducted from the gross farm, as they had been removed by the king from the sheriff's responsibility. Included in the terre date are some payments 'out of' the income of specified crown lands, instead of grants of the crown lands themselves; they are of the same nature, however, and are equally to be deducted. Tithes granted are also of the same nature, and to be deducted. All of these had been permanently,or semi-permanently, taken from the county farm: in an absolute monarchy the king could recover them at will, but that applied to all lands held in chief, in principle at least. The 'Third Penny' of the county, when granted, is also a reduction of the gross farm.

Customary pensions, alms, and wages, paid by sheriffs out of the county farms, are of a somewhat different nature. They were paid from the county funds as a matter of convenience, and are no different in kind from other pensions, alms, and wages paid from the Exchequer or the Chamber. When calculating real gross revenues, therefore, they should strictly not be deducted from the netted farms, but are certainly to be deducted in any estimate of

disposable income. Casual payments made by the authority of royal writs are, on the other hand, diversions of money to bypass the Exchequer. They do not affect the gross revenue, but do provide a record of how some of it had been disposed of. Payments made direct to the king, or to another royal agent, are simply transfers between the king's various stores of cash.

Always it is essential to bear in mind that the Pipe Roll figures for a blanch farm are not all of equal value. Most figures expressed blanch have to be multiplied by twenty over nineteen to obtain an equivalence to their real value in money terms, while for 'cash paid into the Treasury' the multiplier is usually somewhat lower, though rarely known exactly.

The gross revenues of a year are those which arise in that year, regardless of when they are actually received: in advance, in the year, or in arrears. Adjustments should therefore be made in respect of balances which are outstanding. For calculation of disposable revenues the principle is just the same: the aim is to find out how much of the revenues arising for a particular period would be available for spending or saving or pledging; which is not at all the same thing as the amount of cash available for those purposes. Balances brought forward from earlier years should, accordingly, be wholly omitted from the computations. Balances carried forward in respect of the revenues newly arising in the period should, however, be followed through to later periods and their settlement examined. A good principle to follow is that if any items of 'revenue' are never actually received then they are not to be classed as revenue. Bad debts, pardons, etc., which are written off in the current or later periods should therefore be deducted from stated or calculated gross and net revenues. Moreover, the system of the Exchequer was such that some deductions from the notional farms might

not be allowed and recorded until a period subsequent to that in which the notional revenue arose.

Items of county revenue other than blanch farms are treated in exactly the same way, except that there are no adjustments to be made to convert blanch figures to real money terms. Care has to be exercised with purprestures and escheats, to distinguish between the gross revenue of an estate and the net revenue which is all that accrued to the king. Similarly, estates and properties taken into the king's hands, whether ecclesiastic or lay, which were mostly administered and accounted for outside the county accounts, have to be analysed to distinguish how much of the expenditure is to be deducted from their gross revenue in order to arrive at the lower gross revenue due to the king, which in turn may have to be further reduced by other expenditure when computing the disposable revenue of the king. For other 'foreign' accounts, too, distinctions have to be made between the expenses necessarily incurred, which reduce the gross revenue figure, and those which are simply diversions of funds.

The balances brought forward from the previous year, sometimes carried forward for several years in succession, are a notable feature of the Pipe Rolls. To add these in as part of the revenues of a particular year grossly distorts the picture. Stubbs, for example, used a total of all amounts due to the king, whether paid or not, as the annual revenue: 'the sum accounted for in the single Pipe Roll of the reign of Henry I, including all the debts and other gross receipts, is not less than £66,000 for the year';[5] whereas Green has recently calculated the total demanded as £68,767, but estimates that the new demands only amounted to £26,480, the difference being balances brought forward.[6] The disparity is not so great in the early years of Henry II, when the number of outstanding debts had not built up to such a degree, but is still very significant, and became

more so as the years passed. Stubbs calculated the gross demands in 1189 as £48,781,[7] but, 'at the beginning of Henry II's reign...not more than £22,000'[8]

For an isolated Roll, such as that of Henry I, it is effectively impossible to determine exactly which items relate to the current year and which to prior years. Green's allocations may presumably be taken as a working hypothesis, although it is unlikely that her results would be exactly duplicated by a fresh examination of the Roll. The same problem does not arise when there is a run of Pipe Rolls, and the items brought forward in a particular Roll may (with rare exceptions) be identified from its immediate predecessor.

The figures in Green's tables are not all of equal validity, which is unfortunate as the undiscerning will doubtless quote them literally in the future, partly misled by her expressed (but spurious) claims that use of a computer has given them greater accuracy than would otherwise be the case.[9] A computer can be very useful for sorting data, and for providing the totals of various combinations of data. It is no more capable of any independent action, however, than is a counting-board; both are wholly reliant on their operators, on the quality of the originating data, and on the accuracy with which that data is utilised. A computer programme is a very fallible thing, and unless written to take account of all circumstances that could arise, can give misleading results. When dealing with semi-accounting statements, as in Pipe Rolls, it is essential that a separate control is put on the raw data fed into the system, and that the system itself, whether manual or by machine, is designed to be self-balancing. Coding entries can be useful when analysing by manual or by computer methods,[10] but only leads to error if incorrectly carried out; and a great

deal depends on the accuracy of transcribing the amounts recorded in the Rolls.

It may be illustrative to note that Green's analysis of total revenue from county farms does not tally with my own figures extracted from the 1130 Pipe Roll by manual means; neither for the year nor for balances brought forward from prior years.[11] For the year of account, all of my figures are lower than Green's, some substantially lower, and there is an inference that she may have included some classes of revenue other than the county farms themselves, because those individual county farms that she has published tally with my calculations.[12] One substantial class (in money terms), consisting of only one item, is the £666.13s.4d. (1,000 marks) paid by Richard Basset and Aubrey de Vere for the surplus on the several counties they had in custody.[13] Another possible class is formed by the payments by other sheriffs to have their counties at farm, but only one such item could refer to the current year,[14] and the whole amount of it was carried forward. There is thus a further inference that Green may have included in her figures some items which were misclassified by her, and/or incorrectly transcribed some sums of money. Green's figures for the accounting of balances brought forward from prior years are all lower than mine, apart from cash in the Exchequer where her figure is higher. One of them can be reconciled: in the 'allowances' she has quite obviously omitted the arrears of the old farm of Buckinghamshire and Bedfordshire which was accounted for by Juliana, daughter of Richard Win'.[15] If the old gersoma had been included by Green, the differences would be wider. Again, one has to assume misclassifications and/or errors in transcription.

The grand totals arrived at by Green are, in any case, false. Like has not been added to like, for the individual details are a mixture of sums blanch, by

weight, and by number. For the borough farms, Green gives the 'total demanded' as £360.11s.2½d.,[16] which is simply the result of adding up the recorded figures of cash, allowances, and balances carried forward. Analysing by the type of money, that total is seen to be made up of:[17]

Blanch	£113. 7. 4
Weight	27. 8.10
Number	219.15. 0½
	£360.11. 2½

We may not know precisely how, or by how much, these figures of blanched and weighed money should be adjusted, but we can be quite certain that the 'total demanded' by the Exchequer of Henry I at its session held in Michaelmas term 1130 was not £360.11s.2½d., and it is misleading, not 'accurate', to pretend that it was. One must not get things out of proportion. The difference overall would probably only be a couple of percentage points, and the amount of extra actual money due to the Exchequer in respect of all blanch farms (counties, boroughs, and some estates) was only a few hundred pounds. It is the principle which is important, for unthinking addition of unlike figures in medieval Pipe Rolls may be likened to modern additions of English and Irish pounds, or of American and Canadian dollars, or - in another medium - of English tons and tonnes.

It may not be strictly correct to accuse Green of not thinking, for she did note that no adjustment had been made to the raw data of the sheriffs' accounts, on the grounds that it 'was by no means clear' what the adjustment should be.[18] But that is no excuse for giving totals which are clearly inaccurate: separate totals of the blanch, by weight, and by number items may well have clouded the clarity of her tables, but that is just the point: the information we have is cloudy, not clear. In any event, she obviously did not understand the principle involved, for she proposed that any adjustment might be a

reduction of a shilling in the pound on the sheriff's expenditures.[19] Indeed, although she said that no such adjustments had been made in her tables, at least one small adjustment for it was made by her when calculating the 'total demanded' of the county farms brought forward from earlier years.[20] But it is not the allowances (by number) that should be reduced: it is the blanch and by weight figures which need to be increased to make them compatible with all the other categories of revenues.

Ramsay understood the direction in which an adjustment should be made, even though he was unclear as to the exact nature of the principle involved. To him it was a 'surtax' that the debtor was required to pay,[21] (and in a very particular sense it was), but, as he wrote, 'to get the full amount of the revenue the Combustions...must be added';[22] though he often noted it as 'this troublesome item',[23] and tended to estimate it in round figures as a total for the year. Ramsay realised, too, that the notional gross farm was not the same as revenue. His solution is discussed below, but here it is relevant to touch on his arithmetic ability. As a memorandum only, he gave a list of his calculations of notional gross county farms in the surviving Pipe Roll of Henry I, excluding any adjustment for blanching.[24] His selection of counties was slightly different from that of Green, and of the seventeen he did give only six agree to the penny with my own computations. The majority of the others differ by only a few pence or shillings, and these differences are usually quite unexplainable.[25]

Parow apparently realised the general principle to be used, but did not follow it through in practice.[26] His extracts of figures from selected Pipe Rolls are full of errors. Although he calculated the gross farm on each county,[27] and mostly they are correct,[28] when he extracted the figures for whole years he did not reconcile them to

those farms. Errors in transcription, as well as unexplained differences in the original accounts, are not, therefore, picked up.[29] He gives a summary of the total constituent figures for 16 Henry II,[30] but I have been unable to agree a single one of those several figures from my own analysis, which is reconciled to the gross farms. Some of the individual differences are quite small, others are quite large,[31] but in only one case have I been able to reconstitute Parow's figure exactly. For the Third Penny of counties he gave a total of £84.7s.3d., whereas the actual total is £163.2s.5d.: he omitted the payments from Essex and Hertfordshire, being £40.10s.10d. and £33.1s.8d. respectively,[32] and included £28.4s.0d. instead of £33.6s.8d. for the payment from Norfolk and Suffolk[33] (£28.4s.0d. was the payment in 9 Henry II). Overall, the gross farms calculated by Parow are less than a hundred pounds smaller than they should have been, but that is, in the circumstances, more a matter of luck than judgement. Reconciling the detail to the notional gross farms is a discipline essential to ensure arithmetic accuracy. Such reconciliations cannot, of course, ensure that the individual items within a farm account are correctly allocated to the right headings when analysing the Pipe Rolls; coding is more prone to error than plain narrative.

It is not only the county farms which are amenable to arithmetic reconciliation. Boroughs and 'honours', purprestures and escheats, and other recurring items, usually have their farms stated, or they can be calculated as standard over a period. Church lands taken into the king's care normally either were farmed for a fixed fee or their actual revenues were accounted for: in both cases the accounting statements can be reconciled to check the arithmetic. Other 'foreign' accounts have a statement of the revenue as well as of its allocation. Taxes of various kinds can mostly be subjected to reconciliation statements, as can many of the minor sources of revenue.

A real problem arises when a source of revenue has a stated figure, and is paid wholly in cash with quittance given: the mechanics of reconciliation can be carried through, but as in these cases the normal practice was not to specify on the Pipe Roll the amount of the cash, but simply to write in thesauro liberavit, an error in transcription of the 'debt' will be repeated in the cash. Where only part is paid, the actual amount of cash is recorded on the Rolls, and a full reconciliation can be made with any allowances and/or the balance carried forward.

As mentioned above, the wording of the Pipe Roll does not always make it clear whether a particular item of miscellaneous revenue is new or has been brought forward from the previous year. That is a particular problem for the isolated Roll of Henry I,[34] but where there is a continuous sequence of Rolls, as there is for 1155 to the end of the twelfth century, items brought forward can be distinguished from new items by comparison of the carry-forwards from one Roll with the brought-forwards in the next. Indeed, that should be an essential step in the analysis of Pipe Rolls for any purpose, because control can be exercised over the old debts by treating of them in total (or in groups, where there is a large number) for reconciling the total debt with the total cash, total pardons, charges, expenditures, etc., and total balances carried forward to the next year. That procedure will also help identify the debts which 'disappear' from the Rolls. Richard fitz Nigel gave notice of the procedure for 'writing off' bad or desperate debts,[35] but without details. Occasionally the debts so written off since the previous Pipe Roll are listed together on a separate membrane attached to the Roll.[36] Possibly it is simply chance that these particular schedules were bound up with the Pipe Rolls, because for practical purposes of future reference they would better have been kept separately.

There would have been no actual necessity in the Exchequer's systems to keep such a record, for, as Richard fitz Nigel said, a royal writ was required as authority to remove debts from the Pipe Roll:[37] more strictly the real operation must surely have been not to include them on the next Summons. The writ itself (none survive) presumably listed the names and amounts of the debts removed from charge, and would have been the prime record to keep in the Exchequer's files. When individual debts were pardoned, in whole or in part, by the king, those pardons were recorded individually on the Rolls, for the debt (or its part) was thereby quashed; whereas the desperate debts removed from the Summons and the Pipe Roll could be brought back into charge if at any subsequent time there was a chance of recovering monies from those debtors, or from their property.[38]

PART II

When a Pipe Roll has been analysed, and summarised, with adjustments made to bring blanch (and by weight) sums to a tale equivalent, calculations can then be made of the king's gross and net income for the year - in so far as it is recorded on the Roll. No practical purpose is served by such computations. If the theoretical income is not received in the same year, it gives no real idea of the actual resources available to the king: larger percentages of the total will be received in some years than in others, and receipts from old debts will be an important, though varying, factor. Ramsay realised that the practical figure, of use to modern historians as well as to medieval kings, was the amount of money received, in cash or in kind, and he proceeded to extract those figures, year by year.[39]

Analysing Pipe Rolls is a laborious task, and it seems unlikely that Ramsay's work will be repeated in the foreseeable future in its entirety just to obtain figures which are more accurate. Ramsay did not extract all the figures, reconcile them, and utilise those pertinent to his particular objective. Instead, his method mostly was simply to extract those figures which seemed to him to be relevant to his immediate task, and rely solely on the accuracy of his identifications and transcriptions. As noted above, his tabulation of gross county farms in the Pipe Roll of 31 Henry I implies that even in those cases where he did extract all the figures relating to specific classes of revenue, he did not do so with perfect accuracy:[40] but few people are perfect, and Ramsay remarked on 'the difficulties of dealing with Roman numerals.'[41] Non-accountants seldom realise that reconciliation techniques are available, let alone how to use them. In

fact, however, Ramsay did not understand how to reconcile the accounts, as is obvious from his criticism of Parow's summary account of 16 Henry II. 'On the combustions', wrote Ramsay, 'Dr Parow is quite at sea. These he treats not as extra payments to be made by the sheriff on rents due in "blanched" money, but as deductions to be allowed to the sheriff'.[42]

There are two quite different problems in dealing with blanching. The first has two parts: (a) to reduce actual cash paid into the Receipt of the Exchequer by its actual combustion rate down to the notional blanched sum recorded in the Pipe Rolls; and (b) to reduce allowances, deductions, and payments in actual money from the farm, as recorded in the Rolls, by one shilling in the pound down to the notional blanched sums required to balance a blanch farm account. It was the latter operation which Parow calculated, and Ramsay wrongly criticised. The second problem also has two parts: (i) to reconvert blanched cash, as recorded in the Pipe Rolls, to its original tale total; and (ii) to convert blanch deductions (in practice only terre date) and blanch balances to a notional tale figure for comparative purposes, or for use in calculating the notional tale equivalent of a gross blanch farm.

Ramsay normally only estimated, as a round sum for each year, the total of the deductions made by the Exchequer when blanching cash received. Parow did, in fact, make all the calculations necessary to convert the gross farms, cash, terre date, and balances carried forward, from the blanch figures in which they were expressed to notional tale equivalents.[43] In the absence of actual combustion rates, Parow used the same conversion rate for the cash as he did for the other blanch items, namely one shilling in the pound: unfortunately he did not realise that the one shilling in the pound, one-twentieth, required to convert tale items to their blanch equivalences, is not the correct factor to use for

converting blanch items to a tale equivalent, when one should use a nineteenth.[44] His figures are therefore inflated, although only by a very small amount (one part in three hundred and eighty).

Ramsay defined what he meant by revenue as 'all outgoings and standing charges paid by the sheriff, except the Terrae Datae, that is to say the lands alienated by the king'.[45] Quite obviously cash paid into the Receipt of the Exchequer was also revenue under this definition: too obvious for him even to mention. Earlier, however, he had noted that there were other fixed charges, such as decimae constitutae and eleemosynae constitutae, which we would deduct in estimating the king's effectual revenue'.[46] Possibly he amended his criteria because of a difficulty, in practice, of always distinguishing the permanent, or semi-permanent, charges from the (quite rare in this context) casual gifts authorised by the king. Although this is a real problem - but no different in kind from that of determining in the later years of the twelfth century just what items were terre date - the total amount of these charges in a year only amounted to a few hundred pounds over the whole country. To arrive at the effectual income, to use use Ramsay's phrase, it would be better practice to deduct from the farms all of the alms and tithes, and also all of the pensions and petty salaries. While that might reduce the true net effectual revenue a little, the money expended on those items was certainly not available for any other purpose. That thought highlights the only real purpose in analysing Pipe Rolls: to establish what monies were available to the king from his revenue in each year.

Although Ramsay knew what he meant by his definition of revenue, it can be confusing to others who do not realise that it is a shorthand version which turns the real definition on its head. Revenue is not 'outgoings', but is 'incomings'. But nomenclature can be confusing

when dealing with the accounts of agents, and the problems need to be considered in rather more detail. The sheriff was a royal agent in the county charged with collecting the king's revenues arising there, and then required to pay the net revenues received by him to another agency, the Exchequer. So far as the county farms are concerned, the effectual revenue arising may be calculated in two ways. Strictly one should determine the gross income due to the king, deduct from it the necessary expenses to find the net income, and then adjust that net income for amounts not paid to, or to the order of, the king. The netted figure of effectual income should then be equal to the total of the amounts actually paid to, or to the order of, the king. Although the two figures should be identical, and should be reconciled with each other to ensure that they are, it is a misnomer to state that the effectual income is the outgoings of the sheriff from his farm: that figure is equal to the effectual income, but is the disposal of it, not the income itself.

Holt has made just this mistake recently. He defined revenues as embracing two items: receipts and expenditure. Further, he specifically stated that revenues included the expenditure of sums derived from the Treasury or Chamber, as they were withdrawals from deposit.[47] While admitting that other definitions are possible, Holt maintained that his definition 'conforms reasonably both to medieval practice and modern experience',[48] but his definition has no validity, in any age.[49] Expenditure is the antithesis of revenue, not a part of it. Charles Dickens expressed it succinctly, through his character of Mr Micawber: 'Annual income twenty pounds, annual expenditure nineteen nineteen six, result happiness. Annual income twenty pounds, annual expenditure twenty pounds ought and six, result misery'.[50] What Holt has done is effectively to rewrite this to: 'annual income twenty pounds, annual expenditure twenty pounds, result revenue of forty pounds'. This can be seen by drawing an analogy with a modern

individual; one can add up the monthly salary cheques paid into his bank account, and also add up the cheques and other payments drawn out of his bank account, but patently it is absurd to then add the two figures together and declare the total 'revenue'.

The misconception may have arisen through misunderstanding the real format of the surviving financial records of England. The Pipe Rolls of England (and Normandy) are not records of the king-duke's income and expenditure, but of the examination by one royal agency of the financial dealings on royal business of other royal agents. Agency accounts not only require special interpretation, but they can take various forms which require different treatments. Computation of income, true or effectual, arising through an agent may be made by two main methods, one of which is to total that agent's payments to or to the order of the principal (or of another agent). To call an agent's payments direct to his principal (or to his principal's treasury or banker) 'receipts', and his payments to the order of his principal 'expenditure', may be convenient for distinguishing them in certain limited circumstances, but inevitably leads to confusion of what they really represent. To draw distinctions between money expended directly by a principal, money expended by his agents out of revenues collected by them, and money expended by his agents out of monies he has given to them, may also have limited uses; but to class the last of these three as revenue is simply perverse.

The great majority of the English revenues which were receivable, as recorded in the Pipe Rolls, were paid into the Exchequer. Occasionally it is recorded that some, usually small, parts were paid in elsewhere: to the king's Chamber, or to the Norman Exchequer, or to some other royal official or institution. The king had several

purses, and it matters not into which purse money was paid as they were all available to him. Where a royal debtor was instructed to pay all or part of his debt to a third party, whether that party was a royal official in need of funds, or whether he was a creditor of the crown, the procedure was simply to divert money from the Exchequer to another place of receipt. If that place of receipt was a royal creditor, the effect was that the king notionally received the money in the hands of his agent, and that agent paid it out as instructed. The 'deposit' may have been only very temporary; but much of the money paid into the Exchequer itself would have been paid out again very quickly, either to creditors or to some other place of deposit. Payments made by sheriffs and others on the instructions of the king thus have a dual function. They are part of the revenues, and have be added to the cash paid into the Exchequer and elsewhere in order to find the total of cash that was available to the king. They also record how part of the total revenues were actually expended. The principle can be difficult to grasp, but is easily illustrated.

Most of the money paid into the Exchequer is quite obviously revenue received by the king - although not directly unless the king happened to be present at the Exchequer at the time. The Exchequer was the principal agency for collection of monies in twelfth-century England, but was not itself a place where treasure was permanently kept. From various records it is known that the monies could be distributed in a variety of ways: to the main Treasury at Winchester, or to other royal castles which acted as safe repositories, or to the Temple in London which would safeguard it, or to the king's Chamber for his immediate requirements, or to a royal servant for expenditure on a particular project, or used to pay creditors who came to the Exchequer for payment. Wherever money was held, it was held subject to the king's orders.

It could be transferred from place to place, and into the Chamber and out again. Money held by a servant and not expended by him on his project would be paid back to some depository (or to another servant); sometimes to the Exchequer, but sometimes elsewhere, just as the king ordered or as might be convenient.

Mostly it was the king's convenience that was paramount, and if the king found it convenient to have money paid direct to him in his Chamber, rather than to the Exchequer, the debtor would comply. The Exchequer would be told not to collect that money, and would note in the Pipe Roll the reason why that money had not come into its Receipt: the debt, or that part of it, had been discharged by payment to the king direct, instead of to the usual agency. If, instead, the king ordered a debtor to pay money direct to some other royal agent - a frequent example is for the sheriff of Kent to pay monies to the keeper of the king's works in Dover castle - there is no difference in principle from an order to a debtor to pay money to the king's Household Chamberlains. There is no difference in principle, only in degree, between a payment to the keeper of the king's works at Dover and a payment for the whole of comparatively minor work on some other royal building. There is no difference in principle between paying for works on a castle and paying the wages of its garrison, or paying for other munitions. It was a matter of convenience for official passages across the Channel to be paid direct from the revenues of Dover or Southampton, rather than for the collectors to send the whole dues to the London Exchequer and ask for them back again to pay the expenses. It was a matter of convenience for the sheriffs of London to buy (or pay for) jewellery and clothes for the queen, and offset the cost against their farm due to the Exchequer. It mattered not whether a gift was made from the king' privy purse in his Chamber, or from his Exchequer, or from one of his castle

treasuries, or by one of his officials who happened to have funds at the right place at the right time.

Where a Pipe Roll notes that a sheriff had made payments on the king's behalf, those payments are, therefore, just as much to be treated as 'revenues' as are his payments into the Receipt of the Exchequer, or to the Chamber. They are not deductions from the revenue, but, as explained above, disposals of revenue. The same principle applies to other debtors for revenues: payments to the king, and to his agents, and to his creditors, all have to be added together in order to find the effectual income paid to the king. Balances of debts still due are not added in, for although receivable they are not received, and may never be received. Credit balances are not adjusted either, for although they should be deducted to ascertain notional income, as they represent overpayments by the debtors they may in practice be treated as advances of future income.[51]

An account by a royal servant of monies in his hands is, or can be, quite another matter. There one looks to the cash received by the servant, not to his payments out of that cash. Money received from a treasury, or the Chamber, or a similar source, is not to be added to the revenues of the year: it is a transfer of funds. Money received by him direct from a debtor for revenue is, however, to be counted as revenue effectually received by the king - unless it has already been counted elsewhere. An illustrative example of this type of account appears on the Pipe Roll of 2 Richard I: that of William Puintell, Constable of the Tower of London.[52] He received £1,216. 13s.4d. from the Treasury for use on works at the Tower. Added to this are £60 from Henry of Cornhill's account for the purchase of ships for the crusade, and £7.13s.4d. from Otto fitz William's account for ships of Bristol: both are transfers of cash between royal servants, or agents. The

£153.11s.2d. received from a Master Michael is not explained, but from its position in the account is probably also to be classed as a transfer. These four items are totalled to £1,437.17s.10d. Then follows a long list of receipts from miscellaneous sources, virtually all of which can readily be seen to be items of revenue that would not be out of place in a normal county account for miscellaneous items. Four of them can, in fact, be found in other accounts on the same Pipe Roll, noted as paid to William Puintell's account:

a. £10 received from John the Kenteis of the soke of Horncastle, appears as a payment from the account of Nicholas de Chaveincurt and John the Kenteis for the Escheats of Lincolnshire (which included £19.11s.3d.of the issues of Horncastle);[53]

b. £55 of the fine of Isaac fitz Rabbi, appears as a payment from Isaac's account of the tallage of the Jews of Guildford;[54]

c. £50 from Richard fitz Reinier of his arrears of the farm of London;[55]

d. £20.5s.5d. being a half of the third penny of Essex, shown in Otto fitz William's account of that county as the half-year payment which would have been due to William de Mandeville if he had lived (he died on 12 December 1189; the second half-year's payment of the Third Penny of Essex was made to Geoffrey fitz Peter).[56]

Interestingly, £21.4s.4d. worth of lime and stone allowed to Henry of Cornhill against his farms of the lands of William Pirot (in the honour of Henry of Essex), were not accounted for by William Puintell. Apparently his examination at the court of Exchequer was of cash received by him, not materials.[57]

Quite obviously, the four items which appear in both Puintell's account and other accounts on this Pipe Roll should not be counted as revenue in both places, only in one of them. The total of the miscellaneous items of revenue received by Puintell was £1,548.11s.0d., giving a grand total of £2,986.8s.10d. in his hands, but a further small sum of £1.0s.2d. was entered afterwards. Puintell

was given allowance for a large number of miscellaneous payments he had made (which were nothing to do with the Tower),[58] totalling £328.15s.3½d.,[59] he was allowed £21.7s.3d. for an item which should be set off against the revenues he received directly, and he spent £2,881.1s.10d. on the works of the Tower, leaving a balance due to him of £243.15s.4½d.

This account of William Puintell is not on a regular Pipe Roll rotulet. It is narrower and much shorter than the other rotulets, consisting of a single membrane, and was sewn to the front of the Roll after the Roll had been made up.[60] If it had not been attached, we would not have known about some £1,400 of revenue arising in the year. The possibility seems strong that there was a custom at the Exchequer for audits to be made of miscellaneous accounts, but, because they were extraneous to the normal business, not necessarily recorded on the Pipe Rolls themselves. On this same odd membrane there is a further account, smaller in size, being that of William Mansel for works on Dover castle. Most of his funds (£501.9s.8d.) were received from the king's Treasury, but a further £66. 13s.4d. was received by him from the Exchange of London.[61] On a 'regular' rotulet, although that of the Escheats, there is the account of Henry of Cornhill for the ships purchased for the crusade.[62] Yet one observes that it is the only entry on the bottom rotulet, and perhaps one should speculate that the Exchequer was simply using a large blank space on the Pipe Roll for an item that would 'normally' be written on a separate piece of parchment.

This account of Henry of Cornhill is also of interest for further illustrating the principles of such accounts. The main funds received by him were a total of £2,250 from the Treasury, but it is specified that only £950 was in the form of pennies, while £1,300 was in blanched silver.[63] The latter had to be coined before it could be

spent, and the charge of £32.10s.0d. for this is at the rate of six pence per pound: apparently excluding the king's seignorage.[64] An even larger sum, £2,500, was received from William Puintell, Constable of the Tower.[65] Ramsay assumed that this indicated the Tower was used as a depository for royal treasure,[66] and while it may well have been, Puintell may just have been acting as an intermediary in the transaction. Both of these large sums simply represent transfers between the king's various stores of cash, and do not represent income. There were four smaller receipts by Henry of Cornhill on this account. One of them, £40 from sale of stores from ships of William de Stuteville should be set off against his purchase of those ships, but the other three are part of the effectual revenues of the king:

a. £100 received from Richard the archdeacon of Coventry and Robert the archdeacon of Gloucester from the 'pennies' of Aaron the Jew. Presumably these two archdeacons were the keepers of the special 'Exchequer of Aaron', and this sum represented only part of their receipts. The remaining debts of Aaron were brought into the sphere of the main Exchequer, and appeared on the Pipe Rolls, only from the next year, 3 Richard I.

b. A further £66.13s.4d. (to that received by William Mansel for works on Dover castle) from the Exchange of London, here specified as being from Alfwin Finke and Geoffrey de St Elena, Exchangers. There is no account in the Pipe Roll for the profits of the Exchange in this year.

c. £66.13s.4d. that Henry of Cornhill paid to himself in respect of his fine to have (again) the county of Kent. That fine, somewhat curiously, appears on the Pipe Roll under Surrey (Henry was, however, also sheriff of Surrey), where it is annotated that he rendered his account for it in the account of ships.[67]

This last is, of course, only to be included in revenue so long as the entry under Surrey is not included. The other two are items of royal revenue not noted elsewhere in the surviving records. The payments by Henry for ships and

crews, etc., are irrelevant to an exercise of computing revenues, but to be noted is the £60 paid to William Puintell, which is recorded by the latter in his 'Tower' account as a receipt, but for revenue purposes is, as noted above, treated as a transfer.

These three special accounts do point to the fact that there were other extraneous accounts not recorded on the Pipe Roll. The Exchange of England and the Exchequer of Aaron were two revenue producing 'foreign' accounts. Otto fitz William had a ships account of Bristol, and it is quite possible that he collected some revenues on it. In William Puintell's account, the revenues collected included customs payments from the Marshalsea and from ships, which, even if they were for the whole amounts due for the year, are not previously recorded.[68] The total addition which should be made to the king's effectual income for these and any other unrecorded sources, is quite undeterminable. On the other side, there are possible duplications of real revenue by accounting for items which should be set off by contra. In this Pipe Roll of 2 Richard I there is, for example, a sum of £93. 0s.4d. rendered by Bertran de Verd for two parts of the munitions of two ships that were of William de Stuteville, and £46.10s.2d. by Gilbert Pipard for the third part,[69] which probably should be further set-offs against the purchase of those two ships by Henry of Cornhill.[70] Both Bertran and Gilbert paid monies for their debts direct to the king in Normandy.[71] The Pipe Roll also notes - and gives credit for - payments made on account of other English debts into the Exchequer of Normandy.[72] It is quite possible that other monies were received in Normandy and accounted for there in respect of items which were really 'English' revenues.

Ramsay's account of the revenues arising in 2 Richard I is confusing. In his text he gave the revenues for the

year as £16,332.5s.1d., but as £27,693.9s.7d. in his summary for the reign.[73] My own quick extract of figures from the Pipe Roll (not based on reconciled accounts) gives an even higher figure, of rather more than £31,000. With such widely differing figures, computation of revenues from the Pipe Rolls is obviously more involved than Ramsay's self-effacing remark that 'it is only a work of humble patient drudgery'[74] would lead the uninitiated to believe. Not only is it essential that accounting reconciliations are made for the arithmetic, but it is also essential that analysis is made by class of revenue, distinguishing between new debts and old debts, so that variations and fluctuations from year to year may be explained.[75]

PART III

Henry II spent much time in his continental possessions. Richard I spent only six months of his ten-year reign in England. There is no doubt that they took surplus revenues arising in England to help finance their costly ventures overseas.[76] How much treasure was involved cannot be known. The increased number of classes of record still surviving from John's reign, though still incomplete, enables an estimate to be hazarded for 1202-03 while he was still effective duke of Normandy and count of Anjou, as well as ruler of much of South-eastern France.

The revenues from the English Pipe Roll for 5 John have attracted some attention. Ramsay gave an estimate of the 'normal' revenue for that year of £24,000, not by analysing the whole Roll, but by taking account of exceptional items - such as the scutage, tallage, dona, and eyre returns - on top of what he thought to be usual income. Additionally there was a new kind of tax levied, the 'seventh', collected outside the Pipe Roll, which he guessed to produce £110,000.[77] Holt analysed the Pipe Roll himself, and produced the very much larger figure (apart from the 'seventh') of £34,627.[78]

Evidently Holt classed as revenue the deductions made from the notional gross farms for terre date: they form no part of the revenue of the king, but are simply memoranda of part of the lands which had been given away or sold over the previous half-century and more. In 1200-01 the total of terre date in the notional county farms was nearly £7,000.[79] Some of these lands were, however, accounted for separately in the Pipe Roll, where they had been taken back into royal hands but were administered separately from the county, or where the 'gift' had been

for the right of the holders to account separately instead of through the sheriff; so the figure should be reduced somewhat to avoid double counting. Fixed alms and tithes and pensions and salaries paid from the county farms would have been included by Holt in his revenues, but they were not available for spending again in effectual revenue. Pardons of debts were also, strangely, included by Holt as revenue, 'on the grounds that they were probably matched by some kind of quid pro quo:[80] a few pardons were of that nature, but most were simply cancellations of debts - that is, cancellation of notional income in the current or an earlier year - and cannot be counted as income accruing to the king within the year they were pardoned.

Quite obviously the extraction of figures was not controlled by reconciliation of all the entries. Holt reduced his recorded expenditure by £828 which was, he wrote, 'in effect the cancellation of a bad debt, being revenues due from Patrick Earl of Salisbury who was killed in 1168'.[81] That sum of £828 was simply a note of the accumulated figure of the annual calumpnia of Marlborough, and formed no part itself of the county farm account of Wiltshire. It should never have been included in any extract of revenue or expenditure in the first place! The calumpnia of the year, £18, was not expenditure either; simply an allowance to the sheriff for notional income which he could not collect, and which the Exchequer recognised that he could not collect. All in all, Ramsay's estimate of 'normal' revenue was probably very much closer to the true effectual income of the year than are Holt's calculations.

Holt's prime purpose was, however, not to determine how much English revenue was available for spending on the war against Philip Augustus, but how much was actually remitted across the Channel. For this, the Pipe Roll is a very imperfect source of information, although it is

useful as a rough check on the likelihood of figures compiled from other records.

The Liberate Roll for the regnal year of 5 John still survives.[82] From it, Delisle calculated that 18,120 marks (£12,080) was received in Normandy from England.[83] Stenton decided that 'these writs show that between 17 October 1202 and 8 October 1203 as much as £14,733.6s.8d. was received from the English Exchequer in sums which vary between 330 and 4,050 marks'.[84] Holt wrote that 'between 17 October 1202 and 8 October 1203, which coincides with the financial year, receipts were sent to the English Treasury for £15,153 which had been transferred to Normandy'.[85] The only one of these three different totals, all extracted from the same source, that I am able to reconcile is the last, and that, like the second, contains a fundamental error. The 3,000 marks (£2,000) received at the Exchequer of Caen at some time before 17 October (the date the king wrote to the Treasurer and Chamberlains in England) was not in 1202 but in 1201,[86] being entered on the dorse of the Liberate Roll for the third regnal year.[87] The point is important, because the Liberate Roll of 4 John is completely missing, and, in consequence, so are the writs for the whole of the first half of the Exchequer year 1202-03. Holt had recognised that last fact, but still quoted the £2,000 received at Caen as being in October 1202, and associated with it a withdrawal of an identical sum from Caen in December 1202: which is fourteen, not two, months later.[88] His total apparently also included £200 in respect of a receipt in Normandy notified to the Treasurer and Chamberlains of England, but the money was actually sent by Hugh de Neville from his Forests account.[89]

The recorded receipts in Normandy from the 'treasure of England' in the summer of 1202-03 are actually £12,953.6s.8d., but the record only covers half the year, the summer months. Holt assumed that little treasure

would have been sent across the Channel in the winter of 1202-03 'when the transport of treasure was more risky and the campaigning was less active'.[90] It is therefore illustrative to see what monies were sent from England to Normandy in the winter of 1201-02. Three consignments were sent from the Treasury, totalling £6,666.13s.4d.,[91] and there was also a remittance direct from Hugh de Neville, from the Forest revenues, of £2,233.6s.8d. (3,350 marks),[92] giving a grand total from England of £8,900. That in a period nominally of truce, while the winter of 1202-03 was certainly in a time of war. It is difficult to envisage that the bulk of the cash received in and soon after Michaelmas 1202, surplus to pressing needs in England, would not have been remitted to Normandy until the following Spring.

Even more significant is that in the Norman Liberate Roll of 4 John there are a few references to his 'treasure of England'. In December 1202 there is a note of £2,000 sent by the Exchequer of Caen to the Chamber from the treasure of England.[93] In January 1203 there are two further such receipts by the Chamber, each of £666. 13s.4d.:[94] they are in sterling, but also in January there are five writs to the Caen Exchequer or Treasury ordering payments from the treasure of England which total £A1,471.5s.6d. (equivalent to £367.16s.4½d. sterling).[95] In February there are two writs ordering payments to be made out of the treasure of England when it arrives, one acknowledgment of money received from it, and one order to pay money out of it (i.e., issued after the treasure had arrived).[96] Taken together, these indicate at least two, and more probably three, consignments of money from England to Caen in the winter of 1202-03, and there may have been others.[97] One was of at least £2,000 sterling, and another of at least £1,700 sterling. An estimate (or, rather, a guesstimate) of £6,000 received in Normandy from

the English Treasury in the winter months of 1202-03 would seem to be conservative.

The revenues as recorded in the Pipe Rolls arose in the Exchequer's 'financial year' which ran from Michaelmas to Michaelmas, but the cash receipts arriving in the Treasury were on a different basis. The cash received in the first few weeks or months after Michaelmas was half or so of the cash recorded as 'received' for the preceding 'financial year'; but the cash received in the weeks or months following Easter was half or so of the cash recorded as received for the 'financial year' in which that Easter fell. The 'cash received' figure obtained on analysing a Pipe Roll is thus not the cash actually received during the twelve months nominally covered by that Roll, but half or so of that year's cash and half or so of the previous year's cash figure. Effectual revenue for 1202-03, as calculated from the Pipe Roll of that year, does not necessarily give any close guide to the available cash in that same period.

When, as in 1202-03, the need for money was urgent, one might expect surplus cash in England to be remitted to Normandy from the Treasury more or less as soon as it was available. The Michaelmas session at the Exchequer usually saw, it is thought, the production of more cash to the Receipt than in the Easter session, even if not necessarily by very much.[98] Initial consideration of the dates of the remittances recorded for the summer of 1203 makes one wonder quite what happened. The three largest of the consignments of cash are the first three of those recorded in the Liberate Roll.[99] That would be as expected, for a great deal of the cash due at the Easter Exchequer would be paid in by the debtors quite promptly. A couple of weeks or so should normally, it seems, be allowed for transport from England to Rouen or Caen. The journey was often rather longer than two weeks, but it

could be done within two weeks if the conditions were favourable.[100] So there could just have been time for an earlier set of transfers[101] to have been made from the Easter receipts, if money deposited in the first day or two of the term (which opened on the morrow of the close of Easter, that is, 14 April 1203) had been sent immediately, and each of three journeys (two out, one back) had taken on average thirteen days. The regnal year did not change in this calendar year until 15 May, so that the timetable required for postulated deliveries on circa 27-28 April would have had their acknowledgements on the missing Liberate Roll of 4 John. Yet if we assume that money collected at the Michaelmas 1202 Exchequer had all been sent to Normandy, or otherwise disposed of, by Easter 1203, and that the remittances in the summer of 1203 were all from monies collected in the Easter 1203 Exchequer term, the latter seem over-large in relation to the money recorded as collected in the 1202-03 Pipe Roll, of which only a half, or thereabouts, ought to have been paid into the Receipt before Michaelmas 1203. Holt calculated the total cash recorded as received in that Pipe Roll to be £20,830,[102] but the cash acknowledged as received in Normandy from the English treasury during the summer was £12,953.6s.8d., and that could be an understatement.

On the face of it, the figures could indicate that two-thirds or more of the English cash receipts were collected from the Easter View in 1203, leaving only one third or less for collection in the following Michaelmas term: which seems unlikely. We are not necessarily driven back to an assumption that these summer remittances were therefore out of cash collected in the Michaelmas 1202 term. It was a time of crisis, and there would have been pressure on royal debtors to pay up more quickly than usual. The remittances to Normandy recorded after Michaelmas 1203 were only two in number, totalling only £3,333.6s.8d.[103] The king's return to England early in

December would have put a stop to that particular kind of record, and we could perhaps expect that further consignments of cash were sent to Normandy - or could have been sent - from cash trickling into the Exchequer later in the term. Even so, the level of collections would be expected to be at its highest in October, reaching Normandy in or before the end of November; yet the £3,333.6s.8d. received in Normandy in November is only three-quarters of the £4,500 certainly received there in May.[104]

The net county farms produced much less cash in the early thirteenth century than they had under Henry II (due to the large increase in the terre date), and so their reasonably steady payment of more or less equal half-yearly instalments had become a much smaller factor in the total. A very significant proportion of the money collected at this age arose from feudal incidents and fines, and there was not the same weight of tradition for payments on them to await the standard Exchequer terms. To give an example, the citizens of London owed £2,000 for having confirmation of their liberties. Although notes of this had appeared on the Pipe Rolls of 2, 3, and 4 John, no action was taken upon it,[105] but in 5 John the debt was accounted for, and £1,605.17s.0d. was paid in cash.[106] There is no real reason to believe that this large payment was necessarily made in two instalments, in the two terms of the Exchequer, and if the whole of it (and of some other large payments for fines) had been made before Michaelmas, the apparent disparity in the remittances to Normandy in the two terms loses much of its force. Moreover, the remittances in August and September, at £3,358.6s.8d.,[107] were made at a time when the standard Exchequer terms for receipts in normal times would have been closed. It suggests that the Receipt not only remained open, but that the Justiciar made great efforts to collect money 'out of term', in the exceptional circumstances of the war and the king's calls for money.

Whilst the above arguments may demonstrate that the recorded remittances could have been sent out of the cash receipts noted in the Pipe Roll of 5 John, the figures would also indicate that almost the whole of those noted receipts were sent abroad. Is that likely? Possibility is not the same as probability. There must have been some payments out of the Treasury in England for necessary expenses in England. Doubtless such payments were kept to a very minimum, and expenditure that could be deferred would have been postponed. Even so, while there is no basis available for calculating or estimating what the minimum expenditure might have been in 1203, it could be hazarded that it was not insignificant. Salaries payable to Exchequer and Treasury personnel might not have amounted to all that much, but they were not the only royal officials left in England. Considerable sums of money were spent by the sheriff of Kent on provisioning Dover castle,[108] and it may be assumed that wages of the garrison there, and at other royal castles in the country, were a charge on the Treasury. These are simply examples, not an exhaustive list, of payments necessary in England. Could they all have been paid from the cash noted as received in the Treasury, as well as the remittances sent overseas? We cannot know, cannot even guess, but there is another factor anyway.

The Treasurer and Chamberlains could well have collected substantial sums of money from sources not noted in the Pipe Roll, not subject to the regular audit procedures of the Upper Exchequer, and utilised them.[109] Receipts by the 'Exchequer of the Jews' seem to have passed into the Lower Exchequer, and what extortions were made from the Jews in this year of crisis are not known. Loans, whether free or forced, received from any source, would not normally appear in the Pipe Roll.

Additionally there is the vexed question of the mysterious tax of a 'seventh' levied in the year. The scantiness of the references to this tax may imply that it was not so heavy a charge as Ramsay assumed. The extraction of £100,000 or more, a sum quite unprecedented, is probably an exaggeration of what was actually collected.[110] The question is not only of how much was collected, but who collected it. Not the Lower Exchequer, it would appear, for (as Mitchell pointed out) the only reference in any Pipe Roll to a payment of the tax itself was as an allowance by the Exchequer to the accountant for the lands of William de Longchamp, whereas if it had been paid into the Receipt the entry one would expect would have been made as in thesauro.[111] Extraordinary taxes often did bypass the Exchequer completely. Only two years earlier the money for the Aid for the Holy Land was paid to, and accounted for, at the Temple in London;[112] and if that be thought to be a particularly special 'special' case, only one year before it the carucage of 1200 was paid to a special board of receipt,[113] while the slightly later 'thirteenth' of 1207 was paid to a special body known as the 'Exchequer of the Thirteenth',[114] whose total collections are known only from a memorandum on the dorse of the Fine Roll.[115]

Apparently troubled by what seemed to him to be exceptionally high remittances of cash to Normandy in the summer of 1203, Holt was led to believe that they must have included in part some, at least, of the proceeds of the 'seventh'. As has been shown above, that is not necessary, and there is a strong element of special pleading in his attempts to show that the Treasurer and Chamberlains held the money from the special tax.[116] His calculations of what part of the remittances derived from the 'seventh' are based on no more than an untenable supposition that there was a 'normal' relationship between

monies drawn from treasuries and the total revenue of a year.[117]

How were the proceeds of the 'seventh' remitted to Normandy? Holt put forward the remarkable proposition that 'sums of money could only be transferred on the issue of a receipt'.[118] The thinking is muddled: the transfer of money was made and completed before the letter acknowledging its receipt could be written. Doubtless the remitter, or the payer, of money to the king would have liked to have an acknowledgment of the fact that he had paid. The Treasurer and the Chamberlains sent very large sums, and it would have been essential for them to know that they had arrived safely; that the clerk and knights entrusted with a great deal of money had not been lost at sea, nor robbed in whole or in part, nor absconded with it. If a letter of acknowledgment for the full amount was not received, then enquiries would have to be made as to what had happened to the consignment.

Instances of receipts being issued to other remitters of money are rare, on the surviving records. In 1203 Hugh de Neville sent at least two remittances to the king in Normandy: only one of them is recorded as acknowledged to Hugh.[119] For both, however, letters were sent to the Exchequer advising that body of the receipt of the money, and ordering that Hugh be given credit for them when his account was examined.[120] When the same Hugh had paid £2,333.6s.8d. into the Chamber in November 1201, no receipt is recorded as being given to him.[121] When the archbishop of Canterbury sent £666.13s.4d. to the king's Chamber, as a deposit for a fine of four times that amount, the only record, on the Rolls, is a notification to the Justiciar, ordering him to give credit on the archbishop's account.[122] It might be added that the letter is dated in July 1203, the account for the debt

first appears on the Pipe Roll of the following year, and this payment is not there credited to the archbishop![123]

Holt said that his analysis of the English Pipe Roll of 1203 showed 'a total of £580 paid or accounted in camera or to the king in person',[124] and stated that 'receipts were sent to England for all of them'.[125] The latter is certainly not true - from the records available to us. We do not know the actual procedure - which in any event may have varied from time to time, and from occasion to occasion - when a person paid money directly to the king or his Chamber. The Pipe Roll normally notes against such a payment per breve regis,[126] but this may well have been on the authority of a letter addressed to the Exchequer, not necessarily a receipt addressed to the payer. What does seem certain is that not all letters emanating from the king were enrolled, but only those that someone thought necessary to enrol.

There are just a handful of letters addressed to the Chamber or its chamberlain directing payments to be made out of it; mostly, it seems, when the king and his Chamber were apart. Despite Holt's claims to the contrary,[127] we are unable to ascertain all the receipts by, and disbursements from, the Chamber in any of the years discussed: some of the payments by the Chamber can be found, in some years; some of its receipts, but not all of them, can be found in some years. In 1203 possibly more of the iceberg can be traced than just its tip, but the extent of the whole iceberg is as unknown to us as was that of the iceberg which sank the Titanic. In the latter case, the captain of the ship assessed the likely extent of the unknown part, but was drastically and disastrously wrong; as most estimates of the size of hidden parts of icebergs are wrong.

PART IV

However carefully one counts, and discounts, entries in the Pipe Rolls, the resulting figures only relate to the sources of revenue included in that record. Although they do (or should) incorporate all the sources of income which were within the purview of the Great Exchequer, there were other sources which lay outside that body's competence. In the twelfth century 'much of the royal revenue simply left no trace on the pipe rolls'.[128] Partly this dichotomy arose from the historical origins of the Exchequer, and partly from the very nature of that court.

The Great Exchequer was primarily a court of audit, set up to examine the king's debtors, principally the sheriffs. It also had certain powers to enforce payment of sums due. For convenience it examined most debtors under a county arrangement, even though some of the debtors were not responsible to, or through, the sheriff: the principal exception to this being the administrators of large estates, ecclesiastic or lay, where those estates spread over several counties. As a court of audit of debtors, it was naturally only concerned with debts. Customary sources of revenue, which arose annually, had to be examined to ascertain whether they had been paid in full, but casual revenue might only be examined if a debt arose, or might have arisen. If collection of a class of casual revenue was the responsibility of a sheriff, that would come within the scope of that sheriff's audit. Some classes of revenue were not the responsibility of the sheriff, but, as Ramsay ironically observed, 'the king showed a laudable impartiality: his hand was open to receive from all quarters'.[129]

A present given directly to the king was received and the transaction was finished. A present promised to the king became a debt. Fines made with the king for special favours of any kind were notified to the Exchequer - but only if money was still due. If payment for a fine was made immediately, directly to the king, there was no debt for the Exchequer to be notified of. How frequently such fines were paid immediately we cannot know before the Fine Rolls themselves first survive.[130] What can be observed is that early in the reign of Henry II there are not very many fines entered on the Pipe Rolls; they gradually become more frequent as the century progresses. Yet the early years after the accession of Henry II is a time when one might expect there to have been a very large number of fines, to obtain the new king's 'benevolence'; and not just from the former adherents of Stephen. It is reputed that the Treasurership of England was purchased for Richard fitz Nigel by his father, Bishop Nigel, in the sum of £400;[131] not even this transaction, so close to the heart of the Exchequer itself, appears in the Pipe Rolls, and the assumption is that the money was paid direct to the king. Occasional references in non-Exchequer sources to other offices being purchased are probably only the tip of an iceberg, for the vast majority of cases would be of no interest to - even if known to - monastic compilers of histories and chronicles. When Richard I succeeded to the throne he raised money in every way open to him. The Pipe Rolls show a great deal of such activity - though not always explicitly[132] - but surely not all of it. Those payments made immediately in full to the king were no business of the Exchequer, but promises of payment were, including the whole of a promise where only part payment had been made.[133]

The money and chattels of usurers were forfeit to the king on their deaths,[134] but few such entries appear on the Pipe Rolls.[135] The case of William Cade is a notable

one where there is strong evidence that the debts due to him were taken over by the crown without being recorded on the Exchequer's record of audits.[136] Not only usurers were treated in this way: the personal effects of bishops and other senior clerics were appropriated on their deaths. A rare notice of such an appropriation appears on the Pipe Roll of 1181 in respect of the money, plate, and bezants of Robert, the abbot of Cirencester; but significantly they were all paid into the king's Chamber.[137] Notices in the chroniclers of other cases are substantiated by the cost of carrying the treasure of the late Bishop Geoffrey Ridel of Ely from Cambridge to London having been allowed to the sheriff,[138] although the treasure itself is not accounted for.[139]

Fees exacted for use of the Great Seal - different from oblata to have a charter - quite naturally would have been swallowed immediately by the Chamber.[140] Some other sources of revenue arising in England, however, were not closely connected with the Chamber, particularly when the latter was overseas with the king, yet their first appearance on the Pipe Rolls usually does not occur until the last decade of the twelfth century, and as a regular practice not until the thirteenth century: such as income from the Exchanges, and export and import duties. Direct administration, or sale, of wardships, and of widows and daughters in marriage, appears quite frequently on some Pipe Rolls, but never at the rate that could be expected from the solitary glimpse of the extent of the potential given by the fragmentary roll of 1185.[141]

One is not forced to assume that all revenues which did arise, but are not recorded on the Pipe Rolls, necessarily were paid directly to the king in his Chamber, or to some other royal agency or official. The personnel of the Exchequer, and particularly of the Receipt, may have been involved in some way or another. Richard fitz

Nigel did write of the Lower Exchequer 'whatever is declared payable at the greater [Exchequer is here paid; and whatever has been paid here is accounted for there',[142] but it is quite obviously an oversimplification at the beginning of his manual. 'Foreign accounts' were outside the general course of the Exchequer in the late 1170s, and find no mention in his manual, which is largely devoted to consideration of the audit by counties. Matters outside the county audits were not usually entered on the Pipe Rolls (apart from bishoprics, etc., taken in hand on a vacancy), and it is not without significance that early examples of 'foreign accounts' were sometimes entered on stray membranes attached to the Pipe Rolls, or on spare spaces in the Rolls. These examples are mostly later than the period when Richard fitz Nigel was writing, but that may perhaps only serve to show that the strict rules gradually became relaxed to a certain extent afterwards, until in the next century it seemingly became the rule to record everything on the Rolls: nothing remains constant, and even the hidebound Exchequer was no exception.[143]

If some revenues were not included on the Pipe Rolls in the twelfth century, we have no way of computing them, nor of estimating them with any likely degree of accuracy. Even if we could, the effectual revenues of a single year do not in themselves necessarily give any reasonable indication of the cash available for him to spend. If he had previously built up a stock of cash, that would be available as well. If he could borrow money, that swelled his cash funds beyond what is known.[144] What is more, the cash available might well be less than the effectual revenues, if the king entered the year in debt and had to repay pressing creditors.[145]

The cash available for spending was not, in any case, all freely available for any purpose. A king's necessary expenses were considerable, even in times of peace, for he

had to maintain a large household, providing hospitality to innumerable people. In time of war the expenses could be very much higher. Expenditure was not just on consumables and wages, but on transport and apparel, on the gifts and alms a king was expected to make. Repairs to and maintenance of a multitude of buildings, and their furnishings; new and replacement buildings and their furnishment, were necessary expenses.[146] Political considerations and circumstances might require subsidies or bribes to be paid to friends and allies, present or potential; or the building, improvement, and repair of castles and the provision of garrisons; or the raising and maintenance of bodies of mercenaries. The Tower of London, Dover castle, and the defences of Les Andelys, between them alone, cost an enormous amount of money in the later twelfth century.[147] Mostly the expenditures of the king are not known. Part of it which is, that paid out by royal debtors and offset against their debts, and so recorded in their audited statements, is certainly unlikely to be typical of the whole.[148] The greater part of the known effectual revenue is simply recorded as cash paid to the Receipt of the Exchequer, with a little extra in the Chamber and elsewhere, and of its disposal we have but little real information.

NOTES

Notes to Part I

1 Pipe Roll 2 Richard I, p.xxiii.

2 Ramsay, History of the Revenues of the Kings of England. Much of the criticism of Ramsay's work has been of his treatment of the thirteenth and fourteenth centuries, when he had few or no printed records to draw upon, and the Exchequer had changed in character: for example, the review by Mills.

3 Turner, 'The Sheriff's Farm'.

4 Some modifications to Turner's figures of the early years of Henry II were calculated by G.J.White in his unpublished PhD thesis 'The Restoration of Order in England, 1153-65', although a few of his corrections are themselves still incorrect.

5 Stubbs, Constitutional History of England i (1st edition, 1874), p.384 [4th edition, 1883, p.415]; calculated earlier by him as £66,593 in his Introduction to Gesta regis Henrici secundi Benedictus abbatis ii, p.xcix - which was reprinted in Hassal, Historical Introductions to the Rolls Series by William Stubbs, at p.154.

6 Green, 'Praeclarum et Magnificum Antiquitatis Monumentum', pp.16, 17. This article has been quoted here and in subsequent footnotes as it gives more detail than the summaries she gives in her The Government of England under Henry I, pp.220-225.

7 Hassal, Historical Introductions to the Rolls Series by William Stubbs, p.154.

8 Stubbs, Constitutional History of England i (4th edition), p.415.

9 Green, 'Praeclarum et Magnificum Antiquitatis Monumentum', p.1.

10 Ibid., p.14.

11

	1129-30		Prior Years	
	Brand	Green	Brand	Green
Gross	8,134.13.6	9,166.15. 3	5,544.10. 7	5,448.11.11
In Treasury	5,516. 7.8	6,343. 1. 0	2,598.18. 0	2,636.19. 6
Pardons	2.19.4	87. 9. 9	-	-
Allowed	768.19.5	804.15.10	116. 7. 7	86. 7. 7
[adjustment]			(3. 2.11)	
Owing	1,846. 7.1	1,931. 9.11	2,832. 7.11	2,728. 7.11

12

	Green	Brand
	£	£ s d
Beds & Bucks	404	403.16. 8½
Berks	522	521.13. 2
Cambs, Hunts, and Surrey	442	442. 1. 9
Cornwall	66	66. 8. 2
Devon	245	245. 5. 3
Dorset & Wilts	724	723.11. 1½
Essex & Herts	539	538.19. 9

Gloucs	313	312.13.11½
Hants	676	676. 7. 9
Heref [not in Roll]	165	-
Kent	472	471.15.11
Leics & N'hants	259	259. 4. 7
Lincs	757	756.12. 3
Norf & Suff	630	630. 5.11
Notts & Derby [½-year in Roll]	314	157. 4. 8
Oxon [incomplete]	335	334. 7. 3½
Rutland	38	37.13. 9
Staffs	124	124. 2. 6
Sussex	33	33. 6. 8
Warwicks	133	132.13. 8
Yorks	445	444.16.11
Cumberland		56. 2. 4
London & M'sex		536.10. 4½
Northumberland		139. 5. 0½
Pembroke		60. 0. 0
Westmorland [incomplete]		29. 4. 0

13 Pipe Roll 31 Henry I, p.63. Only £266.13s.4d. was paid into the English Exchequer, but the other £400 was paid in Normandy.

14 Ibid., p.2. Oxon £266.13s.4d.

15 Ibid., p.100. Arrears £45.5s.1d., cash paid in £1.10s.0d., allowances £30 (40 marks and 5 marks), and still owes £11.15s.1d.

16 Green, 'Praeclarum et Magnificum Antiquitatis Monumentum', p.15.

17 The full analysis is [page references to Pipe Roll 31 Henry I]

page		Total	Cash	Allowances	Owing
16	Malmesbury	20. 0. 0	20. 0. 0	-	-
63	Canterbury	27. 8.10	27. 8.10	-	-
63	Dover	93.19.10	-	70. 2. 8	23.17. 2
135	Northampton	100. 0. 0	90.14. 3	9. 5. 9	-
138	Colchester	40. 0. 0	38.16. 2	-	1. 3.10
139	Wallingford	53.10. 0½	39.13. 4	3.19.10½	9.16.10
153	Exeter	25.12. 6	25.12. 6	-	-
		360.11. 2½	242. 5. 1	83. 8. 3½	34.17.10
	Blanch	113. 7. 4	78. 9. 6	-	34.17.10
	Weight	27. 8.10	27. 8.10	-	-
	Tale	219.15. 0½	136. 6. 9	83. 8. 3½	-

18 Green, 'Praeclarum et Magnificum Antiquitatis Monumentum', pp.14-15.

19 Ibid., p.14.

20 The 'total' of item 1 in her Table 2, at £5,448.11s.11d. is £3.3s.1d. less than the actual total of the figures she gave for cash, 'expenditure', and amount owing. That figure of £3.3s.1d. is the deduction required to be made from the recorded numero allowance of £63.4s.5d. to Anselm of Rouen, in his account of farm arrears of Berkshire (Pipe Roll 31 Henry I, p.122). At one shilling in the pound the figures should have been one or two pence more, but the adjustment of £3.3s.1d. balances the account.

21 Ramsay, Revenues of the Kings of England i, p.55.

22 Ibid., p.24

23 For example, ibid., p.55.

24

	Ramsay	Brand
Notts & Derby	313.18. 0	(a) 157. 4. 8
Dorset & Wilts	711. 7. 0	723.11. 1½
Yorks	434.17. 0	444.16.11
Hants	676. 6.10	676. 7. 9
Surrey, Cambs & Hunts	442. 1. 3	442. 1. 9
Gloucs	312.14. 1½	312.13.11½
N'hants, Leics & War.	391.17.11	259. 4. 7 } 132.13. 8 }
Lincs	734.19. 3	756.12. 3
Berks	521.13. 2	521.13. 2
Devon	245. 5. 3	245. 5. 3
Essex & Herts	528.19. 5	538.19. 9
London & M'sex	538.15. 1	536.10. 4½
Kent	471.15.11	471.15.11
Sussex	33. 6. 8	33. 6. 8
Staffs	124. 7. 1	124. 2. 6
Cumberland	56. 2. 4	56. 2. 4
Cornwall	66. 8. 2	66. 8. 2
Oxon		(b) 334.17. 3½
Northumberland		139. 5. 0½
Norf & Suff		630. 5.11
Bucks & Beds		403.16. 8½
Rutland		37.13. 9
Pembroke		60. 0. 0
Westmorland		(b) 29. 4. 0

(a) Half year (b) Incomplete

25 The largest difference, of £21.13s.0d. on Lincolnshire, can be explained by Ramsay's omission of that part of the balance carried forward which was expressed by number: Pipe Roll 31 Henry I, p.109.

26 Parow, Compotus Vicecomitis.

27 The principle he demonstrated on his p.24, for Yorkshire in 10 Henry II; the cash figure he gave of £244.10s.9d should be £244.10s.5d., but the total of the column is correct.

28 The gross county farms in 16 Henry II are:

	Blanch	Tale
*Berkshire	541. 8. 4	
*Bucks & Beds	(a) 370. 0. 0	108. 0. 0
*Cambs & Hunts	373. 9. 4	
Cumberland		114. 0. 4
Devon	312. 7. 0	
*Dorset & S'set	480. 0. 0	
*Essex & Herts	(b) 645. 2. 4	
Gloucs	372.13. 6	
*Hants	606. 2. 8	
Heref	164.16. 5	
Kent	412. 7. 6	165.13. 4
*Lincs	836. 1. 8	140. 0. 0

London & M'sex	500. 0. 0	22. 0. 0
*Norf & Suff	749.13. 4	
*N'hants	230. 7. 4	
*Northumberland		240.18. 4
*Notts & Derby	(c) 359. 5.10	40.10. 0
*Oxon	326.12. 9	
Rutland		10. 0. 0
Salop		265.15. 0
Staffs	140. 0. 0	
Surrey	(d) 174. 7. 0	
*Sussex		40. 0. 0
*Warw & Leics	(e) 213.18. 4	
Wilts	(f) 542. 9.10	
Worcs	215.10. 4	
*Yorks	440. 7. 4	
	9,007. 0.10	1,146.17. 0

* Accounted in two separate half years on changes in sheriffs.
a Parow gives £389 blanch and £88 tale.
b Parow gives £454.17.2d. blanch and £200 tale.
c Turner recorded the tale farm as £40 only.
d Turner omitted this county from his summary.
e Turner stated that there was a tale farm of £40 as well.
f Parow gave this as £524.9s.10d (a transposition of figures), and counted the incorrect figure into his grand total.

(Differences of a single penny have not been noted here)

29 The original accounts are mostly accurate, allowing for a penny, or sometimes two pence, being different on the medieval calculation of the notional blanching of the tale items from modern ones - which may arise through the medieval calculations having been carried out on individual items, or sub-groups, instead of on the total of the tale payments. In 16 Henry II there is a major unexplained 'difference' on the Pipe Roll farm accounts: of £56 on the Lincolnshire account rendered by Walter of Grimsby and Alured de Poitou for the second half year [Pipe Roll 16 Henry II, p.140]. Most probably the printed account omits a tale payment of £56. There are medieval 'errors' of £1 on Staffordshire, 10s. on Salop (possibly should be a reduction in the farm for this year), 9s.6d. on Herefordshire, and small differences of 1s. on Bucks & Beds (second half year), 1s.1d. on Kent, 8d. on Norfolk and Suffolk (second half year), and 5d. on Northumberland (second half year).

30 Parow, Compotus Vicecomitis, p.27.

31 Summary of county farm accounts, 16 Henry II

	Brand	Parow
BLANCH		
Cash in Treasury	3,708.18. 5	3,667.19. 6
Surpluses brought forward	4. 4. 9	
Terre date	2,344.19. 8	2,340.14. 8
Calumpnia	76. 0. 0	
Debts carried forward	724. 9.10	659. 7. 6
Surpluses carried forward	(2.19. 5)	
Blanched tale items	2,151. 7. 7	2,091.18. 9
BLANCH FARMS	9,007. 0.10	8,760. 0. 5

TALE		
Cash in Treasury	547. 4. 1	609.13. 3
Alms, tithes, pensions, and salaries	375.12. 7	460. 0. 4
Terre date	1,475. 0. 6½	1,470. 0.11
Third Penny	163. 2. 5	84. 7. 3
Allowance for moneyers	2. 0. 0	
Payments	784.14. 3	904.16. 0
Errors: major	56. 0. 0	
minor medieval	(1. 0. 6)	
Balances carried forward	8.16. 8	
	3,411.10. 0½	3,528.17. 9
Deduct TALE FARMS	1,146.17. 0	1,326.17. 0
	2,264.13. 0½	2,202. 0. 9
Blanching at one shilling	113. 5. 5½	110. 2. 0
Carried to Blanch account	2,151. 7. 7	2,091.18. 9

32 Pipe Roll 16 Henry II, pp.103, 105.
33 Ibid., pp.2, 4.
34 See the discussion by Green in her 'Praeclarum et Magnificum Antiquitatis Monumentum'.
35 Dialogus 1950, p.115.
36 The earliest of these is on the front of the Pipe Roll of 28 Henry II.
37 Dialogus 1950, p.115.
38 It is not easy to distinguish such reinstatements from fresh debts.

Notes to Part II

39 Ramsay, Revenues of the Kings of England, vol. i.
40 Above, and note 24.
41 Ramsay, Revenues of the Kings of England i, p.105.
42 Ibid., p.107.
43 Parow, Compotus Vicecomitis, pp.27-28 (his synopsis trium annorum), with similar computations for blanch farms other than counties.
44 Notional blanch is to actual tale as 19:20. Therefore the notional tale equivalent of blanch is 20:19, not the 21:20 used by Parow.
45 Ramsay, Revenues of the Kings of England i, p.54.
46 Ramsay, The Angevin Empire, pp.251-52. The change ought to result in totals including tithes and alms being greater than totals without those items. Ramsay's figures do not show this consistently, when comparing the few given by him in 1903 with the corresponding figures in his 1925 publication:

Year	1903	1925	+(-)
2 Henry II	12,548.	12,548. 0. 0	-
5 Henry II	19,960.	18,078. 3. 6	(1,882)
15 Henry II	20,658.	20,662.12. 8	5
1 Richard I	15,347.	23,648. 1. 2	8,301
8 Richard I	20,004.	19,859. 5.10	(145)
8 John	34,516.12. 3	34,580.14. 8	64

Sources: 1903 - The Angevin Empire, pp.254, 370, 504;
1925 - Revenues of the Kings of England i, pp.191, 227, 261.

47 Holt, 'The Loss of Normandy and Royal Finance', p.93.

48 Ibid., p.94.

49 An incorrect definition, consistently applied, does not produce results which are consistently wrong, merely ones which are always wrong.

50 Dickens, David Copperfield.

51 By the same token, such 'superplusses' should be ignored in the computation of effectual income whenever they are taken to credit in later accounts of the debtors, whether in the same year or a subsequent year.

52 Pipe Roll 2 Richard I, pp.1-4.

53 Ibid., pp.7-8.

54 Ibid., p.159.

55 Ibid., p.156. Another sum from the arrears was paid into the Exchequer.

56 Ibid., p.104. Other receipts from the lands of Earl William were also accounted for by William Puintell.

57 Ibid., p.9. This expenditure appears not to have been noticed by Brown and Colvin in The History of the King's Works ii, pp.708-09.

58 The largest single item was £30 for works on Rochester castle.

59 The Roll, as printed, gives £348.15s.3½d.: the individual expenses, as printed, total to £328.14s.2½d.; but £328.15s.3½d. balances the account.

60 Pipe Roll 2 Richard I, p.1 (editorial note).

61 Ibid., p.4. Stubbs made the expenditure on Dover castle £1,068.3s.8d.: see his Introduction to The Chronicle of Roger of Hoveden iii, as reprinted in Hassal, Historical Introductions to the Rolls Series by William Stubbs, p.221.

62 Pipe Roll 2 Richard I, pp.8-9.

63 Was this latter the accumulation over many years of the ingots resulting from the assay of sample pounds of coin in the Exchequer? If so, it must have been the accumulation over virtually the whole reign of Henry II, which is unlikely as Richard fitz Nigel implies that those ingots were utilised from time to time: Dialogus 1950, p.11.

64 If it had been of absolutely pure silver both seignorage and minting costs could have been recovered from the copper to be added to it to bring it up to coinage standard - indeed, to the best of our information on minting expenses in the late twelfth century, it could have a surplus in actual pennies over the nominal amount - while if it had been of coinage standard then the six pence per pound charged would presumably have been the minting charges with nothing added for seignorage.

65 Johnson ignored this, and the smaller amounts noted below, in his Introduction to the printed Roll: Pipe Roll 2 Richard I, p.xxi.

66 Ramsay, Revenues of the Kings of England i, p.203 n.1.

67 Pipe Roll 2 Richard I, p.155.

68 The next account of customs receipts seems to be that for two years from Easter 1195: Chancellor's Roll 8 Richard I, p.17, and see Ramsay, Revenues of the Kings of England i, p.220.

69 Pipe Roll 2 Richard I, p.145.

70 There is a problem in that Henry of Cornhill paid £153.1s.8d. for the two ships, and a further £10 for repairs to them. Henry himself received £40 for their sale, and the two accounts noted here total £139.10s.6d., giving a grand total of £179.10s.6d. and an apparent profit of £16.8s.10d. The full circumstances are not clear.

71 £66.13s.4d. and £46.10s.2d. respectively.

72 Pipe Roll 2 Richard I: p.24, Robert Marmion 700 marks of silver; p.145, William Marshal 200 marks.

73 Ramsay, Revenues of the Kings of England i, pp.203, 227.

74 Ramsay, The Angevin Empire, p.254 n.4.

75 Ramsay gave, for 2 Richard I, an analysis of the revenue from sees in hand: Revenues of the Kings of England i, p.201. His figures are actually from the Pipe Roll of the preceding year, and in the case of York not even reconciled with the individual accounts. Yet Ramsay's note of London on the same page is of 2 Richard I, but his figures, and conclusions, are incorrect.

Notes to Part III

76 Often, allowances were made to Hampshire debtors for payments they had made for the exporting of treasure abroad, or at least to the Channel ports, particularly to Portchester.

77 Ramsay, Revenues of the Kings of England i, pp.236-38.

78 Holt, 'The Loss of Normandy and Royal Finance', p.97.

79 Ramsay, Revenues of the Kings of England i, p.233, counted them as £6,816.11s.10d.

80 Holt, 'The Loss of Normandy and Royal Finance', p.94 and n.13.

81 Ibid., p.97.

82 Hardy, Rotuli de Liberate ac de Misis et Praestitis, pp.34-108.

83 Delisle, 'Des revenus publics en Normandie' (BEC 10), p.289.

84 Pipe Roll 5 John, p.xi.

85 Holt, 'The Loss of Normandy and Royal Finance', p.97 and n.35.

86 Hardy, Rotuli de Liberate ac de Misis et Praestitis, p.33.

87 The year is confirmed by the writs in this roll being dated between a 3 May (in England) and a 22 May (in Normandy). These have to be 1201 to 1202, for the only other 'year' in which Ascension Day fits these dates is John's 14th regnal year, 1212-1213.

88 Holt, 'The Loss of Normandy and Royal Finance', p.102.

89 Hardy, Rotuli de Liberate ac de Misis et Praestitis, pp.60, 61.

90 Holt, 'The Loss of Normandy and Royal Finance', p.98.

91

Rot.Lib.	Acknowledged	Marks	= £
p.33	17 Oct. 1201	3,000	2,000.0.0
24	25 Dec. 1201	5,000	3,333.6.8
31	28 Apr. 1202	2,000	1,333.6.8

92 Hardy, Rotuli de Liberate ac de Misis et Praestitis, p.23; received at Caen on 20 November, and acknowledged on 23 November.

93 Hardy, Rotuli Normanniae, p.65.

94 Ibid., pp.68, 69.
95 Ibid., pp.69-70.
96 Ibid., pp.73, 75, 78.
97 There are no similar notes in the Norman Rolls of the monies received in the summer of 1203: the fragment printed in Rotuli Normanniae, pp.98-122, commences only in July 1203, but an earlier membrane commencing in late June 1203 is printed in Memoranda Roll...of 1 John, pp.97-98.
98 Some boroughs, for example, appear to have paid into the Exchequer only once a year, at Michaelmas.
99 The consignments to Normandy from the English Treasury recorded in 1203 were:

Rot.Lib.	Acknowledged	Marks	= £
p.37	27 May	2,700	1,800
37	27 May	4,050	2,700
43	17 June	3,300	2,200
46	3 July	1,650	1,100
53	26 July	900	600
53	28 July	1,500	1,000
58	11 August	300	200
61	31 August	1,100	733. 6.8
62-63	10 September	1,830	1,220
66	8 October	2,100	1,400
			12,953. 6.8
70-71	3 November	3,000	2,000
74	1 December	2,000	1,333. 6.8
		24,430	16,286.13.4

100 The shortest time between two deliveries by the same man is the three weeks and three days between Friday 23 May and Monday 16 June by Peter de Ely, and the second shortest time for a round trip was the three weeks and five days between Wednesday 2 July and Monday 28 July by Robert de Winton (recorded dates of the delivery substituted for the dates of acknowledgement of the receipt). All the other intervals are in excess of four weeks for a round trip.
101 There were two separate delivery teams working in parallel throughout the summer of 1203.
102 Holt, 'The Loss of Normandy and Royal Finance', p.97.
103 See above, note 142. The cash received on 8 October must have been sent before Michaelmas.
104 It would be a lower percentage still if there had been remittances directly after Easter, recorded on the Roll which is now missing.
105 As well as the Pipe Rolls, see Hardy, Rotuli de Oblatis et Finibus, p.11.
106 Pipe Roll 5 John, p.9. A further £380.5s.7d. of payments were made on the king's business.
107 Those acknowledged in Normandy on 31 August, 10 September, and 8 October (note 142 above).
108 Pipe Roll 5 John, p.23.
109 Discussed below, Part IV.
110 See Ramsay, Revenues of the Kings of England i, pp.237-38; Mitchell, Studies in Taxation under John and Henry III, pp.62-3

111 Mitchell, Taxation in Medieval England, pp.16-17; see Pipe Roll 6 John, p.256.
112 See Mitchell, Taxation in Medieval England, p.16.
113 Ibid., p.15.
114 Ibid., p.17. Note particularly on Pipe Roll 9 John, p.63, the account of the bishop of Bath for a mixed debt, in which part was paid to the Chamber and part to the custodibus Scaccarii xiijme...de quibus ipsi debent repondere (see also Hardy, Rotuli de Oblatis et Finibus, p.413). Kirkus was in error in believing that this entry, which notified the Exchequer of the debt, proved that the bishop had paid it all: Pipe Roll 9 John, p.xix.
115 Hardy, Rotuli de Oblatis et Finibus, p.459.
116 Holt, 'The Loss of Normandy and Royal Finance', pp.102-04. For example, 'it is worth noting that the two surviving writs to the Justiciar are relaxations' (p.103); it is actually very surprising that relaxations were not enrolled for more people than just Earl William Marshal of Pembroke and Count Baldwin of Aumale.
117 Ibid., pp.104, 101. Quite what his further comparison with a total of 'unspent balances and receipts' means is not at all clear.
118 Ibid., p.104 and n.80.
119 Hardy, Rotuli de Liberate ac de Misis et Praestitis, p.60, for £200 received on 27 August from his Forest income.
120 Ibid., pp.61, 71. The former, although not written until 30 August, advises the same details and the date of receipt as 27 August. Unusually, it was addressed to the Treasurer and Chamberlains (of the Exchequer). The latter, for £66.13s.4d. in respect of a fine, was addressed to the Barons of the Exchequer, ordering them to give him credit.
121 Ibid., p.23; the receipt was notified to the Justiciar and the Barons of the Exchequer.
122 Ibid., p.48.
123 Pipe Roll 6 John, pp.191-92.
124 Holt, 'The Loss of Normandy and Royal Finance', p.97.
125 Ibid., p.104.
126 For those items where the debt was entered on the Pipe Roll. There is no information about what happened when the 'debt' was paid in full at the Chamber and no notification of it sent to the Exchequer.
127 Holt, 'The Loss of Normandy and Royal Finance', p.102.

Notes to Part IV

128 Cazel, p.iii of his Introduction to Roll of Divers Accounts...of Henry III.
129 Ramsay, Revenues of the Kings of England i, p.57.
130 The earliest surviving Fine Roll is for 1 John (Hardy, Rotuli de Oblatis et Finibus, pp.1-75), and includes some fines which do not appear on the Pipe Roll of that year.
131 The question is discussed in Richardson, 'Richard fitz Neal and the Dialogus de Scaccario', pp.161-62.
132 For example, the estate administered by the sheriff of Kent known as 'The Lands of the Bishop of Bayeux' does not appear in

the Pipe Roll of 2 Richard I at all, and thereafter appears only as a 'remainder' worth just £1.7s.3d. a year instead of its former £289.13s.7d. The grants of the various constituent parts are unlikely all to have been gratis from the king's benevolence, but there is no trace of payments for them.

133 It is possible that some payments by instalments were kept entirely within the Chamber, particularly if it was for a 'household' office. It seems somewhat unlikely, for example, that William Longchamp would have been able to produce 3,000 pounds of silver immediately, in England, for the royal Chancellorship: cf Appleby, The Chronicle of Richard of Devizes, p.7.

134 Dialogus 1950, pp.98-101.

135 Two such entries appear, for example, in Pipe Roll 25 Henry II, p.23, but these were exceptional.

136 See Jenkinson, 'A Money-lender's Bonds of the Twelfth Century', and works cited therein.

137 Pipe Roll 33 Henry II, p.27.

138 Pipe Roll 1 Richard I, p.189.

139 Gillingham (Richard the Lionheart, p.132), translates it as '3,000 marks in coin, as well as gold and silver plate, precious cloth, grain, horses and other livestock'.

140 Strangely, the Pipe Rolls evidence fees exacted by the Exchequer to have agreements entered on those Rolls themselves, but often the fees were carried forward unpaid for several years. One would have thought that the Exchequer, above all other institutions, would have secured prompt payment.

141 Round, Rotuli de Dominabus et Pueris et Puellis de XII Comitatibus.

142 Dialogus 1896, p.25. cf Dialogus 1950, p.8.

143 'Foreign' accounts were always an unhappy addition to the 'traditional' Pipe Roll content, and late in the thirteenth century became separated from them onto their own Roll. Even in the early thirteenth century, some foreign accounts were recorded separately: Cazel, Roll of Divers Accounts...of Henry III.

144 There is no space here to discuss twelfth-century lending and borrowing. The most recent extensive discussion is by Richardson, The English Jewry under Angevin Kings, but some of the evidence he adduces is capable of more than one interpretation.

145 Such items would normally pass through the Chamber, and not be reflected in the Pipe Rolls. An exception seems to be 1177, when there were a very considerable number of allowances given in respect of payments to Jews (though not in the county farm accounts), which may represent a partial repayment of a loan or loans. Careful analysis of which debtors were ordered to make payments to Jews, and which were not, might throw some light on the operation.

146 Obviously, if the king was in England, his personal expenditure in England would, normally, be higher than if he were overseas.

147 The major part of the figure given by Gillingham (Richard the Lionheart, pp.264-65) for castle building, large as they are, are obtained from just a few special expenditure accounts, recorded (presumably) by chance. Doubtless the actual total expenditure was [very] much higher.

148 The few spending accounts recorded for the twelfth century are usually highly specialised, and so not typical either.

APPENDIX

HERBERT THE CHAMBERLAIN

The earliest reference to Herbert the Chamberlain is in Domesday Book. Herbert Camerarius is listed as a tenant-in-chief under Hampshire holding two manors.[1] Round suggested on good evidence that they may well both have been held by Herbert in right of his wife, a daughter of Hungar fitz Odin, for they are subsequently found in the lands of the latter's heirs, by serjeanty of the Weigher of the Exchequer.[2] As an under-tenant in Domesday, Herbert Camerarius is recorded as holding seven hides of land from the Abbey of St Peter of Winchester in its enormous manor of Micheldever, and two hides in Brockhampton of Hugh de Port:[3] in both cases the cognomen was added by the Domesday scribe above the line in small lettering. These lands continued to be held by Herbert's own heirs, by knight service.

Herbert the Chamberlain is not named in any of the surviving charters of William I nor of William II, but does appear in several of Henry I.[4] Mostly those addressed to him are of a financial nature, including notifications of grants out of the royal revenues, and he is named as one of the judges in the great court held 'in the Treasury' by Queen Matilda in 1111.[5] Always in the royal writs he is called, simply, 'the Chamberlain', but in other sources he is termed variously as Chamberlain, Treasurer, Chamberlain and Treasurer, and as 'of Winchester'. While there was a vacancy in the abbacy of Abingdon, 1097-1100, Herbert entered upon some of its lands, and in actions against him the monks twice called him 'Chamberlain and Treasurer'.[6] John of Hexham referred to him as 'Herbert of Winchester, Treasurer of King

Henry',[7] The enquiry into holdings in Winchester c.1110 (colloquially known as the Winton Domesday), of which he was one of the commissioners, shows his very extensive properties in that city.[8] Between 1108 and 1114 some Yorkshire lands, including Weaverthorpe, were acquired by 'Herbert the Chamberlain' and his son from Archbishop Thomas of York:[9] the church of Weaverthorpe, an early twelfth-century building, still has a dial-stone in the tympanum of the south doorway which records that 'Herbert of Winchester' built it'.[10] A list of witnesses which dates from between 1086 and 1098 includes 'Herbert the king's Chamberlain of Winchester'.[11]

Herbert seems to have been a typical royal servant. His duties were multifarious, though usually connected with financial aspects. He acquired lands when and where he could, by fair means or foul, and no doubt built up his fortunes by taking advantage of his official position. That position was chamberlain (or, rather, one of the chamberlains) of the king's treasury at Winchester; but he was more than just a guardian, for he was responsible, with others, for the king's revenues and exercised at least some, and perhaps all, of the functions normally associated with Exchequer Chamberlains later in the twelfth century. It has been suggested that he was a married clerk, on the grounds that in certain lists of witnesses his name appears with the clergy instead of the laity,[12], but this seems certain to be due to defects in the witness lists that have come down to us,[13] and is far too slender to be evidence that a knight's duties were performed by a clerk. Richardson and Sayles suggested that Herbert was a chamberlain of the Treasury under William II, and Treasurer under Henry I (which is inconsistent with him being described solely as camerarius in royal documents of Henry I), and apparently assumed that no one person could be Chamberlain of the Treasury and Treasurer at one and the same time.[14] That, however,

simply reads back into the early twelfth century the more formalised arrangements of the later twelfth century, and has nothing to commend it except tidiness for modern classification, even though it is well established that medieval men of ability were accustomed to undertake several disparate tasks simultaneously.

Yet another theory has been put forward that Herbert was of royal blood. His younger son William became archbishop of York, and in 1226 was made a saint. A late chronicler calls William's father (i.e., Herbert) the 'very strenuous Count Herbert',[15] and added that the latter's wife was Emma, the sister of King Stephen. This late evidence seems of little value, mere invention for the greater glory of York's very own saint; and was doubted, as such, by Freeman and Tout amongst others.[16] In 1930, however, R.L.Poole picked it up and elaborated the story even further, 'identifying' Herbert of Winchester as an illegitimate son of Count Herbert II of Maine (taken into the wardship of William I and brought by him to England), and Emma as the illegitimate daughter of Stephen, count of Blois and Chartres (who married Adela, daughter of the Conqueror).[17] This modern fable was immediately blasted by White,[18] but has unfortunately retained credence so that in standard historical works it still persists: so much so that in genealogical tables of the English royal house Emma and Herbert appear, to the exclusion of such notable royal bastards as Reginald, earl of Cornwall, and Sybil, queen of Scotland.[19] Poole had appealed to chronology as his authority for inserting a generation into the record: it does not seem to have been noticed that while this may have tidied the relationship of William fitz Herbert as supposed nephew of King Stephen, the indications are that Archbishop William and his elder brother Herbert (II) fitz Herbert were contemporaries of that king.[20]

HERBERT THE CHAMBERLAIN

Recently, and completely ignoring the theories of Herbert's royal blood (if, indeed, he had realised that he was the father of Archbishop William), Hollister has put forward the theory that Herbert the Chamberlain made an attempt on the life of Henry I in 1118.[21] His reconstruction has a certain plausibility. William of Malmesbury wrote that the failed regicide was a chamberlain of low birth who rose to fame as custodian of the royal treasury.[22] Suger of St Denis recorded that he was a chamberlain whose name began with the letter H and had been closely associated with the king, who enriched him and made him famous.[23] There are, however, great difficulties in accepting this. Henry I was in Normandy throughout 1118 and, although it would not be at all impossible for Herbert to have gone to Normandy, there is no record - or even a likelihood - that he ever did so. In any case, Herbert was a chamberlain of the Winchester Treasury, not a chamberlain of the bedchamber, where the attack took place. [24] Only one manuscript of Suger's text gives just the initial H; others give the full name as Hue or as Henry. It is true that no document mentioning Herbert the Chamberlain <u>has</u> to be dated after 1118, but, as Hollister admitted, none have to be dated after 1111,[25] which is merely symptomatic of the very broad dating which has to be given to so many charters of the period: some could well be <u>after</u> 1118. The fact that Herbert's son, Herbert fitz Herbert, was dealing alone in the 1120s with the Yorkshire lands that the two Herberts had acquired from Archbishop Thomas, is not conclusive proof that the father was dead before 1122. The charter in question, and its genuineness has been doubted, could be as late as 1127.[26] Hollister dated it 'very probably' to January 1122,[27] but that was on the basis of a note by Farrer that a fifteenth century source declared a confirmation by Henry I was dated 4th ides of January 1121, and that as the charter in question (which has no dating clause) could not be earlier than June 1121, then

the confirmation could not be January 1121 but might be of January 1122.[28] What we actually have, in reality, is a doubtful charter which, if genuine, is datable between June 1121 and August 1127; while a much later reference to a royal confirmatory charter of gifts to Nostell Priory probably relates to a different document now lost. Is it even necessary that Herbert the Chamberlain was dead before the latest of these dates? Not if he had passed all his interests in the Yorkshire fee to his son during his lifetime. It was not uncommon for wealthy men to purchase an estate for a son, so as to give him a position in the landed classes, while retaining the ancestral lands intact for their own lifetimes.

Herbert the Chamberlain was certainly dead when the Pipe Roll of 1131 was made up. He had almost certainly died before 1130, which several modern commentators have assumed.[29] But to further assume that he had been dead for twelve years stretches the evidence almost beyond credulity. There are two main points which have to be considered: the succession by Geoffrey de Clinton to Herbert's chamberlainship, and the devolution of Herbert's estate. Critical to Hollister's theory is an association of Geoffrey de Clinton with Robert Mauduit in Normandy, and thus before the latter's death in the White Ship disaster of 1120.[30] But the Pipe Roll entry does not associate the two men as chamberlains, merely charging Geoffrey £9.11s.8d. 'for the loss of treasure while he was with Robert in Normandy'.[31] If they had been the two (joint) Treasury Chamberlains at the time, one would expect the wording to be somewhat different. More importantly, one would not expect both of the chamberlains who had charge of the English Treasury to be abroad at the same time: surely one would remain in England at all times to 'guard the shop'.

HERBERT THE CHAMBERLAIN

Herbert fitz Herbert accounted in the 1130 Pipe Roll in the sum of 353 marks for his father's lands, paid 90 marks, and 263 marks were carried forward.[32] The odd amount of the accounting figure is virtually positive evidence that it was the balance of an account brought forward from the preceding year, and there is no way in which one can calculate the original sum or the original date of the fine. It must have been more than £235.6s.8d., which itself is a very substantial sum as a relief for the lands held by Herbert the Chamberlain, so it is not impossible that an extortionate fine had been levied because of the father's wrongdoings. William Croc, however, accounted in the same Pipe Roll for 200 marks plus two marks of gold for a daughter of Herbert the Chamberlain with her dowry.[33] This looks like, and is positioned as, a new fine, and no-one would pay greatly over the odds for land just because it had been escheated. If the daughter had only just been married, one might expect her dowry to be provided out of family lands by her brother, and not by fine with the king; but if the father was only recently dead it could well happen that a son-in-law would fine with the king to make his wife's brother deliver up the dowry. Robert de Venoin paid off (a balance of) 16s.8d. for another daughter of Herbert the Chamberlain with her dote;[34] this obviously was not a new entry in 1130,[35] but does not have to be earlier than 1129.

Herbert fitz Herbert was married to Sybil Corbet, a daughter and eventually a co-heir of Robert Corbet, of the Cause barony.[36] Sybil had been a mistress of Henry I, by whom she had at least two sons, Reginald and William, and possibly one or more daughters.[37] There is no direct evidence as to who had custody of, and brought up, those children, but the close links in later life between them and the undoubted issue of Herbert and Sybil suggests that the royal bastards were put in the care of Herbert. It

does not seem very likely that Sybil Corbet was married while she was the king's mistress, and it seems even more unlikely that King Henry would have had her married, with the custody of his children, to the son of a man who had recently made an attempt on his life. Did the marriage take place before, or after, 1118? Again there is no direct evidence, neither of the date of the marriage nor of the ages of the royal bastards, but the latter may be re-examined.

Sybil Corbet's most noted certain child was Reginald of Dunstanville, who was described by Robert of Torigny in c.1135 as a landless youth.[38] In 1136 he was a witness to one of Stephen's charters,[39] in 1138 he was in arms in Coutances,[40] and in about 1140 he married the daughter and heir of William fitz Richard, a Cornish magnate.[41] It is certain that he was a major figure in the Angevin party from at least 1141, and he was created earl of Cornwall by the Empress Matilda (his half-sister).[42] If Robert of Torigny is to be relied upon, Reginald must surely have been in his teens, even if his late teens, in 1135. Eyton hazarded that all the illegitimate children of Henry I were born before 1121, and that Reginald of Dunstanville might have been born c.1110-1115.[43] He was influenced in this early date by the appearance in the Pipe Roll of 1130 of a Reginald de Dunstanville (and his sister Gundreda).[44] There appears to be confusion, however, between our Reginald de Dunstanville and another family with at least one, and perhaps even two, members named Reginald de Dunstanville.[45] It seems, therefore, more likely that the royal Reginald de Dunstanville was born nearer to 1120 than to 1115. Moreover, it is generally accepted that his full-brother William was younger,[46] which would bring the marriage of Herbert fitz Herbert to Sybil Corbet even nearer to (if not after) 1120.

Rohese, sister of Earl Reginald, who married Henry de la Pomerai, was assumed by Powley[47] and by White[48] to be an illegitimate daughter of Henry I, but equally could have been a half-sister, issue of Sybil Corbet by Herbert fitz Herbert, whose marriage certainly bore one son, yet another Herbert fitz Herbert, and perhaps more.[49] Other reputed children of Sybil Corbet by King Henry are the Sybil who married King Alexander I of Scotland and her brother William.[50] Queen Sybil died in 1122, and 'William brother of the queen' attested charters in Scotland in 1122 and 1124.[51] As this would seemingly give to Sybil Corbet two sons named William, which is not impossible but is very unlikely, and as the relationship was only suggested by White on the grounds that Sybil Corbet might have given her daughter (if she had one) the name Sybil, it would appear more profitable to search for another mother of Queen Sybil and her brother.

All in all, Hollister's theory of the original Herbert the Chamberlain having been the failed regicide in 1118 does not seem to have any real grounds. The date of Herbert's death is not known except in so far as it was before 1130, but perhaps not long before.

NOTES

1 DB i, f.48b2: 'Larode', which has variously been identified as Rhode in Selborne [Round, 'The Weigher of the Exchequer', p.725 and in the Book of Fees] or as Lyewood [Darby & Versey, Domesday Gazetteer], and Soberton. The 1816 official indices to Domesday Book (DB vol. iii) only list Herbert f. Remigii, also in Hampshire, as a tenant-in-chief, but Ellis in 1833 listed a total of five: the other three being in Bedfordshire, Leicestershire, and Kent (Ellis, [A General Introduction to Domesday Book].

2 Round, 'The Weigher of the Exchequer'.

3 DB i, ff.42b, 45b.

4 As an addressee: Regesta ii, nos 490, 946, 947, 948, 959, 969, 1379, 1380; as a witness: 544, 547, 548, 1291, 1645 (? Hubert); as a judge: 1000; miscellaneous, 521, 1879.

5 Ibid., 1000.

6 Stevenson, Chronicon Monasterii de Abingdon ii, p.43 'regis cubicularius et thesaurarius'; p.134 'regis cubicularius atque thesaurarius'. The manor was named as Leckhampstead, and was held by knight service of the abbey by several generations of Herbert's descendants.

7 Stevenson, The Church Historians of England iv (i), p.23.

8 Barlow & others, Winchester in the Early Middle Ages, passim. Naturally he would be unlikely to be named as 'of Winchester' in that source.

9 Farrer, Early Yorkshire Charters i, no.25. Farrer's identification there of the feoffee as Herbert fitz Aubrey was later corrected by him.

10 Bilson, 'Weaverthorpe Church and its Builder', particularly pp.57-59. These Yorkshire holdings, held of the archbishops for three knights' fees through several generations, are particularly important for proving the descent of Herbert's two sons: Herbert fitz Herbert and William the treasurer, later archbishop, of York.

11 Robinson, Gilbert Crispin, Abbot of Westminster, p.146.

12 Richardson & Sayles, The Governance of Medieval England, pp.217-18; Barlow & others, Winchester in the Early Middle Ages, p.33 n.2.

13 The critical lists are of charters 544, 547, and 548 in Regesta (ii). In no. 544, Herbert the Chamberlain is listed with laity, while a Herbert the Chaplain is listed with a whole string of other chaplains. In no. 548 (in the version printed in the Regesta) a long string of chaplains includes Herbert Camerarius, who is quite out of place in the context, and suggests that a copyist conflated two Herberts. No. 547 has a much shorter list of chaplains, headed by Herbert Camerarius, but as all three of these documents are supposed to have been executed on the same day at the same place (Windsor), the same explanation may be appropriate. Herbert's position in the addressees of Regesta no. 969 was said to confirm that he was a clerk, but a better interpretation is that Herbert there heads

the list of laymen rather than following the bishop of Winchester. Ralph Basset and Geoffrey Ridel come well below Herbert the Chamberlain in the list of justices in Regesta no. 1000. Barlow & others, Winchester in the Early Middle Ages, p.33 n.2

14 Richardson & Sayles, The Governance of Medieval England, p.218.

15 Raine, Historians of the Church of York ii, p.390.

16 Freeman, The Norman Conquest v, p.315; Tout in DNB under 'Fitzherbert, William'.

17 R.L.Poole, 'The Appointment and Deprivation of St William, Archbishop of York'. See also Knowles, 'The Case of St William of York'.

18 White, 'The Parentage of Herbert the Chamberlain'.

19 A.L.Poole, From Domesday Book to Magna Carta, p.191; Davis, King Stephen, p.100 and table; see also Appleby, The Troubled Reign of King Stephen, p.91; Barlow, The English Church 1066-1154, p.96 and passim; Knowles, 'The Case of St William of York' (his reprinted version in The Historian and Character and Other Studies has, at p.81, the perhaps significant deletion of what appears to be Knowles' own addition that William was a godson of Roger, king of Sicily).

20 Such a relationship, even where a nephew is older than his uncle, is not at all impossible, but comparatively rare. The exact ages of the personalities involved here are not known, but Stephen was probably born c.1096, and Herbert fitz Herbert was presumably of age before 1115 and possibly before 1108. Bilson's conjecture, that the Yorkshire lands were purchased by Herbert the Chamberlain and his son in 1108, is attractive but cannot be substantiated ['Weaverthorpe Church and its Builder', p.64].

21 Hollister, 'The Origins of the English Treasury', p.267.

22 Stubbs, Willelmi Malmesbiriensis de Gesta Regum.

23 Waquet, Suger. Vie de Louis VI le Gros, p.190.

24 A 'royal treasury' was kept in the king's Chamber, so a Household Chamberlain could easily have been described by William of Malmesbury as custodian of the royal treasury.

25 Hollister, 'The Origins of the English Treasury', p.267 n.4.

26 Regesta ii, 1312.

27 Hollister, 'The Origins of the English Treasury', p.267 n.4.

28 Farrer, Early Yorkshire Charters iii, no.1428 on p.133.

29 Eyton, in his 1858 discussion of 'The barony of Fitz Herbert' in Antiquities of Shropshire vii, p.146, proposed that in 1130 Herbert 'had not then long been dead', and has mostly been followed in this.

30 Hollister, 'The Origins of the English Treasury', p.266.

31 Pipe Roll 31 Henry I, p.37.

32 Ibid., p.37.

33 Ibid., p.125. He paid twenty marks, and the rest was carried forward.

34 Ibid., p.37.

35 Round said that the Pipe Roll 'proves that [Herbert's] son and daughter intermarried with the Hampshire families of Croc and Venoix' ['Introduction to Hampshire Domesday', VCH Hants i, p.425], but both were daughters.

36 Her inheritance passed to her royal bastards, however, not to her legitimate issue by Herbert fitz Herbert.

37 The most extended discussion of Henry I's illegitimate children is by White in Appendix D to volume 11 of 'G.E.C.', The Complete Peerage, pp.105-21. His conclusions as to Sybil's children are, in part, challenged below.

38 In his addition to William de Jumieges: Howlett, Chronicles of the Reigns of King Stephen, &c. iv.

39 Regesta iii,944.

40 Chibnall, Ordericus Vitalis vi, pp.510/11.

41 See Sanders, English Baronies, p.110, for a difficulty in this.

42 Davis, King Stephen, pp.139-40.

43 Eyton, Antiquities of Shropshire vii, pp.146, 181.

44 Pipe Roll 31 Henry I, p.22.

45 Regesta ii, 1069.

46 He is normally described, or described himself, as 'brother of Earl Reginald'. Finberg, though, on the basis of a single Pipe Roll reference of 1187, more than a decade after Reginald's death, which describes him as 'William brother of the Chamberlain', supposed him to be a son of Herbert fitz Herbert and only half-brother to Earl Reginald [Finberg, 'Some Early Tavistock Charters', p.365 n.6]. White, however, considered that Pipe Roll entry to be due simply to a confusion between Cam(erarii) and Com(itis): 'Henry I's Illegitimate Children', p.111 note j.

47 Powley, The House of de la Pomerai, p.16.

48 White, 'Henry I's Illegitimate Children', p.119.

49 A charter of Henry II, datable to early 1155, grants to Robert son of Herbert the Chamberlain 'all his father's land and his ministerium de camera mea...as his father or grandfather well and freely held them in the time of King Henry my grandfather' [Davies, Cartae Antiquae Rolls ii, no.535; Earl Reginald was a witness]. Richardson & Sayles assumed [The Governance of Medieval England, p.427 and n.9] that Robert died shortly after the issue of this charter, and was succeeded by his brother Herbert (III), but the evidence is not clear cut. The abbeys of Abingdon and Hyde were, in the Pipe Roll for 1156, relieved of their charge for those knights' fees held of them by Herbert fitz Herbert [Pipe Roll 2 Henry II, pp.35, 56], but in the next few years taxes based on knights' fees were paid by those abbeys in full - while no charges were assessed on holdings in chief by any Herbert fitz Herbert - whereas a Robert fitz Herbert did pay on knights' fees in 1161, but only in Wiltshire [Pipe Roll 7 Henry II, p.9; the balance was paid in the following year, Pipe Roll 8 Henry II, p.13. The only other references to a Robert fitz Herbert seem to be two marks paid in Hampshire (Pipe Roll 11 Henry II, p.43) and a fine of twenty marks for a forest transgression, of which half was paid in Pipe Roll 22 Henry II (p.176) under Wiltshire and the balance in Pipe Roll 23 Henry II (p.174) under Hampshire.] There is, however, no certitude that this Robert fitz Herbert was of the family of Herbert the Chamberlain; nor is there in respect of a Henry fitz Herbert who also paid on knights' fees in Wiltshire in the early years of Henry II and incurred fines in Gloucestershire [Pipe Rolls: 4 Henry II, p.118; 5 Henry II, pp.27, 40; 7 Henry II, p.9; 8 Henry II, p.14; 14 Henry II, p.161 (actually named as Herbert fitz Herbert, but surely an error for Henry fitz Herbert); 15 Henry II, p.115; 16 Henry II, p.76; 18 Henry

II, p.128]. It must be this Henry who made a return for one knight's fee in chief in 1166, although Hall extended the name as H[erbert] fitz Herbert [Hall, Red Book of the Exchequer i, p.246.

50 As was suggested by White, 'Henry I's Illegitimate Children', pp.110-11, 118.

51 Lawrie, Early Scottish Charters, pp.xxxvi, xlix.

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ABBREVIATIONS USED

AgHR Agricultural History Review
AmHR American History Review
AnnSFN Annuaire de la Société Française de Numismatique
ASE Anglo-Saxon England
BEC Bibliothèque de l'Ecole des Chartes
BIHR Bulletin of the Institute of Historical Research
BL British Library
BNJ British Numismatic Journal
BSFN Bulletin de la Société Française de Numismatique
CCM Cahiers de civilizations médiévale
CCR Calendar of Close Rolls
CPR Calendar of Patent Rolls
DB Domesday Book
Dialogus The Dialogue of the Exchequer, by Richard fitz Nigel
Dialogus (1896) E.F.Henderson, Select Historical Documents of the Middle Ages
Dialogus (1902) A.Hughes & Others, De Necessariis Observantiis Scaccarii Dialogus
Dialogus (1950) C.Johnson, The Course of the Exchequer
DNB Dictionary of National Biography
EcHR Economic History Review
EHD English Historical Documents
EHR English Historical Review
LQR The Law Quarterly Review
N & Q Notes and Queries

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P & P Past and Present
PRO Public Record Office
ProcBA Proceedings of the British Academy
ProcSA Proceedings of the Society of Antiquaries
PRS Pipe Roll Society
RBPH Revue Belge de Philologie et d'Histoire
Regesta H.W.C.Davis and others, Regesta Regum Anglo-Normannorum
RN Revue Numismatique
SHR Scottish Historical Review
NCirc Numismatic Circular
TransRHS Transactions of the Royal Historical Society
VCH Victoria County History

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