

THE EXCHEQUER
IN THE
TWELFTH CENTURY

THE FORD LECTURES
DELIVERED IN THE UNIVERSITY OF OXFORD
IN MICHAELMAS TERM, 1911

by

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First edition 1912

PREFACE

TEN years ago I gave a course of lectures on the *Dialogus de Scaccario*, and the book interested me so much that I determined to remodel my materials so as to form a treatise on the subject. My preparations, however, went on slowly, and it was not until I retired from College work in the summer of 1910 that I had leisure to advance them very much. My election as Ford's Lecturer in English History, in November of that year, gave me the opportunity of planning in a different form the book which I had contemplated. The form was necessarily that of a course of lectures ; but the subject was not the Dialogue but the Exchequer itself. I have printed the lectures substantially as they were delivered in last October and November ; but I have enlarged the introduction to the first lecture into a separate chapter, and I have added a supplementary lecture, which, though prepared, there was not time to deliver. Hence the six lectures now appear as eight chapters.

The form of a lecture will explain and partly excuse the limitations and defects of the work. In a lecture a certain amount of repetition is unavoidable : it is necessary also to avoid

obscurity of statement; one must not introduce reserves and qualifications overmuch. I have no doubt that I have made many rash assertions and not a few technical mistakes. But I have sought before all things to be plain and free from ambiguity in expression. It has also resulted that a great deal of illustrative detail has been omitted. Part of this has indeed been supplied by means of notes. But a large area has been designedly left untouched. I have considered the Exchequer as a machine at work and have tried to explain how it worked. This was all that I could attempt within the limitations of a short course. The other side of the subject, the sources from which the payments came, I have treated summarily. To have entered at all usefully into such matters as the assessment of Danegeld or of scutage would have required an apparatus of detailed calculations which could not practically have been given in lecture; and it would besides have distracted attention from my main subject.

Confining myself in principle to the twelfth century, while I have briefly indicated the continuity of various offices down to modern times, I have avoided saying anything of the more complicated system of controlling the business of the Exchequer which arose when the practice of enrolling the Chancery records led to the making of estreats and counterwrits, or of the specialization of accounts which began under Edward I.

Nor have I entered upon the wide field occupied by the remembrancers in subsequent times, though I have given reason for believing that their offices were already in existence. Until the memoranda rolls are accessible in print it will hardly be possible to survey with profit the work which fell to the remembrancers' departments.

It will prevent misunderstanding if I mention that in my frequent quotations from the *Dialogue* I never profess to give a strict translation. I render freely and usually abridge. My obligations to the editors of the Oxford edition of that work are, I hope, sufficiently implied in what I have said of it in my opening chapter, which also explains the nature of my indebtedness to other writers. But I should like to thank Messrs. C. G. Crump, Charles Johnson, and C. Hilary Jenkinson, of the Public Record Office, for their extreme kindness in answering questions which I addressed to them at various times. Had I ventured to ask any of them to look over my proof sheets, I am sure the text would have been freed from many errors. Nor should I omit to express my gratitude to the Secretary to the Delegates of the Clarendon Press for the readiness with which he arranged for my convenience that my lectures should all be in print before they were delivered.

R. L. P.

January 1912.

CONTENTS

	PAGE
PREFACE	v
I. TEXTS AND COMMENTARIES.	1
The Pipe Rolls	1
The Dialogus de Scaccario	3
The Black Book and the Red Book of the Exchequer	13
Modern Work upon the Exchequer Records	15
II. THE ANCIENT TREASURY	21
The King's Chamber	22
The King's Revenue	26
Modes of Payment	30
Account by Tallies	33
The Treasury at Winchester	35
The seat of Judicial and Financial Adminis- tration	36
III. THE RECKONING OF THE EXCHEQUER	42
The use of the Abacus	43
Early Writers on the Subject	46
Adelard of Bath	51
English Students at Laon	53
Possible Derivation of the Exchequer from Laon	56
The Exchequer in Normandy	57
Blank Payments of English Origin	60
The Exchequer not derived from Sicily	66
Influence of Norman Administrators	67

CONTENTS

	PAGE
IV. THE TREASURY OF RECEIPT	70
Treasure and the Treasury	70
Officials of the Receipt	72
The Assay	76
Stipends of the Officials	79
The Money in use	82
Tallies	86
 V. THE EXCHEQUER BOARD	 94
The Constitutio Domus Regis	94
The Exchequer	99
The Officers of the Exchequer	103
Rolls and Writs	111
The Remembrancers	116
Emoluments and Privileges of the Officers	122
 VI. THE SHERIFF'S ACCOUNT	 127
The Farm of the Shire	128
Form of Account	131
Loss of Revenue through Alienation of Lands	133
The Sheriff's Summons	138
Order of Account	149
 VII. THE GREAT ROLL OF THE YEAR	 150
Pipes	150
The Exchequer Year	152
Contents of the Roll	154
Settled Allowances	155
Terrae Datae	158
Casual Allowances	160
Receipts outside the Corpus Comitatus	165
The Balance	173

CONTENTS

	PAGE
VIII. THE EXCHEQUER AND THE KING'S COURT	174
Pleas held at the Exchequer	174
Common Pleas	177
Final Concords	181
The Chancery	184
Archbishop Hubert Walter	187
Results of the Separation of the Chancery	188
 INDEX	 191

TEXTS AND COMMENTARIES

THE wealth of England in records for the earlier middle ages—I speak of the time before the thirteenth century—is unapproached by any other country in Europe. It is not in our historians that we claim a pre-eminence, though it was monks from the British Isles who traced the models upon which all the compilations of Frankish Annals were founded. But no other country possesses anything like the mass of land charters such as we have for the Anglo-Saxon period. No other country has a survey such as that of our Domesday Book. Abroad there are a few customals of particular lordships, such as the invaluable polyptych of Irmino ; but for a survey on a great scale we have to wait until the beginning of the fourteenth century, when the *Urbar* or terrier of the Habsburg lands was drawn up. In England almost the whole country was minutely surveyed before William the Conqueror had finished his reign. The Domesday survey, like a modern valuation return, was compiled as a basis for taxation ; and it is in the revenue department that our earliest official records appear. The great annual rolls of the Exchequer are nearly complete for the reign of

Henry II and the time following, and one single specimen is preserved from the reign of Henry I. Here again there is no parallel abroad except under the same dynasty in Normandy, where however the rolls now preserved do not begin until 1180.

Our series of rolls, generally known by their later name of Pipe Rolls, were the subject of minute study by the learned and indefatigable Thomas Madox, whose *History and Antiquities of the Exchequer*, published in 1711,¹ is never likely to be superseded in these days of rapid and perfunctory work. But the texts themselves remained unpublished until, thanks to the Record Commission, Joseph Hunter printed the four oldest rolls in 1833 and 1844, and one of the first year of Richard I also in 1844. More recently a private society was established for the purpose of continuing the publication, and since 1884 (with an interval between 1900 and 1904) this Pipe Roll Society has issued 31 volumes, all but six of which are devoted to the particular rolls from which it takes its name. The fact that all these new materials are now placed at our disposal is an incentive to make the attempt to take a general survey of the institution from which they proceed; but it

¹ My references are to the pages of this edition, but I have cited also the chapter and section for the convenience of those who use the edition of 1769. An italic letter following the page indicates a footnote.

should be said at the outset that a comparison of successive rolls, however valuable for the purpose of discovering and ascertaining the succession to lands and offices, does not serve substantially to modify the conclusions as to the working of the exchequer system which might be drawn from the study of a couple of rolls.

Nor must it be supposed that the pipe rolls profess to contain anything like a complete record of the business which was transacted at the Exchequer. In order to learn this we have to take recourse to a work which is yet another instance of the extraordinary abundance of our historical materials and which is the envy of continental students. The famous Dialogue concerning the Exchequer was not merely written by one who was himself treasurer, but it is written with such fullness and lucidity of statement as to leave very few matters, and those not of the first importance, in obscurity. The author, Richard bishop of London, set out to explain the system in which he had been trained, and he succeeded to a degree which we can hardly overpraise. That I may not seem to exaggerate the merits of a work which must necessarily be one of my leading authorities, I will quote some sentences from Maitland, whose judgement, here at any rate, will not be disparaged.

¹ The book stands out as an unique book in the history of medieval England, perhaps in the history of medieval

¹ *History of English Law*, 1895, i. 140 i.

Europe. A high officer of state, the trusted counsellor of a powerful king, undertakes to explain to all whom it may concern the machinery of government. He will not deal in generalities, he will condescend to minute details. Perhaps his book was not meant for the general public so much as for the numerous clerks who were learning their business in the exchequer, but still that such a book should be written, is one of the wonderful things of Henry's wonderful reign. We may safely say that it was not published without the king's licence, and yet it exposes to the light of day many things which kings and ministers are apt to treat as solemn mysteries of state. We should know far more of the history of government than will ever be known could we have a Dialogue on the Exchequer from every century; but we have one only and it comes from the reign of Henry II. Henry was so strong that he had nothing to conceal; he could stand criticism; his will and pleasure if properly explained to his subjects would appear as reasonable and at any rate would not be resisted. And so his treasurer expounded the course of proceedings in the exchequer, the constitution of this financial board, its writs and its rolls, the various sources of royal income, the danegeld and the murder fine, the collection of the debts due to the king, the treatment of his debtors, and, coming to details, he described the chessboard and the counters, the tallies, the scales, and the melting pot. But for him, we should have known little of the administrative and fiscal law of his time or of later times—for the rolls of the exchequer sadly need a commentary—but as it is, we may know much.

The authorship of the Dialogue is not now disputed, but it was long obscured by several confusions. Bishop Bale copied from the collections of Nicholas Brigham an extract from the book

relative to the author's lost work, the Tricolumnis, and afterwards wrote, apparently as a guess, the name of Gervase of Tilbury between the lines of his manuscript.¹ The conjecture was repeated as a fact in his published Catalogue of British Writers,² and was long accepted. But, as Madox pointed out, Gervase the marshal of Burgundy under the Emperor Otto IV was unquestionably a layman, and the author of the Dialogue was as certainly a clergyman.³ Gervase also wrote about twenty years later than the time when the Dialogue was composed. Another cause of confusion was that the Dialogue was often read in late copies of the Red Book or the Black Book of the Exchequer, and hence passages from the Dialogue are quoted as from the Red or Black Book.⁴ Possibly one copy of this book belonged to Nicholas Ockham in the time of Edward I and chanced to have his

¹ Index Britanniae Scriptorum, Oxford, 1902, p. 477.

² Scriptorum illustrium maioris Brytannię Catalogus, Basel 1557, iii. 58 p. 250.

³ See the Dissertatio epistolæ addressed to lord Halifax, prefixed to his edition of the Dialogus at the end of his History of the Exchequer, pp. x, xi. The author of the Dialogue expressly describes himself as a clergyman, ii. 26 p. 245.

⁴ Selden cites it from *libro Rub. Archiu. Scacc.*: Titles of Honor, ii. 5, 2nd ed. 1631, p. 687. Prynne, in his *Aurum Reginae*, 1668, p. 4, says that it was 'stiled by most, *The Red Book of the Exchequer*'. Sir Matthew Hale, in his *Short Treatise touching Sheriffs Accounts*, 1683, p. 21, refers to 'Gervasius Tilburiensis, or the black Book of the Exchequer, written in the time of H. 2'.

name written upon it ; anyhow lord chief justice Coke refers to the Dialogue as by Ockham :¹ it is not necessary to suppose that he was thinking of the famous schoolman.² Madox at last settled the true authorship, which had, as he pointed out,³ been in fact clearly stated by Alexander Swerford, the editor of the Red Book of the Exchequer in the second quarter of the thirteenth century.⁴

Richard the Treasurer belonged to the most characteristic official family of his time.⁵ His

¹ 'Ockam who wrote in the reign of Henry the second:' Coke upon Littleton (First Institute), 1628, p. 13.

² Sir Henry Spelman in his *Glossarium archaiologicum* (3rd ed., 1687), cites the Dialogue under the name of *Niger liber fiscalis* (pp. 202 a, 331 a), *Niger liber Scaccarii* (p. 229 b) and *Ockamus qui sub excessu Edouardi 2 floruit* (p. 331 b), as well as under that of Gervase of Tilbury (p. 502 a). Compare the *Athenaeum*, no. 3933 p. 331 b, 14 March 1903.

³ *Dissertatio epistolaris*, pp. xi, xii. In the preface to his *Firma Burgi*, 1726, § 10, Madox mentions that Selden learned from Agard on the authority of Swerford that the Dialogue was written 'by

Richard Bishop of London (his name being Richard de Beaumes) under Henrie I'; so, even when Swerford's words were vouched in evidence, they were not correctly understood.

⁴ 'Ricardus Londoniensis episcopus, licet in sui libelli tractatu superius multa de negotiis scaccarii digererit:' Red Book of the Exchequer, p. 4 (where the edition has *degererit*). This is on fo. 47 of the manuscript; *superius* refers back to the Dialogue, which ends on fo. 46.

⁵ See the admirable account of his life in Professor Felix Liebermann's *Einleitung in den Dialogus de Scaccario*, Göttingen 1875, which has served as the basis of all that has been written since on the subject.

great-uncle Roger bishop of Salisbury, a Norman from Caen,¹ was chancellor and then justiciar under Henry I. As justiciar, for long periods he held the reins of the government of the country,² and it was under him that the Exchequer was instituted. His nephew, Nigel or Neal, was employed in the business of the king's Court as early as 1126 or 1127,³ and in 1133 was made bishop of Ely. When Stephen became king, Roger remained justiciar, his son Richard was chancellor, and his nephew treasurer. In 1139 the family suffered an eclipse, and Roger died the same year. Neal recovered his bishopric in 1141, but though actively engaged as a baron of the Exchequer, he was never again treasurer.⁴ His son Richard, with whom we are more directly concerned, was born in 1130 or perhaps a little earlier, before his father was in priest's orders, and was brought up in the monastery of Ely. It is not known when he entered the king's service ; it has been thought that he was keeper of the seal :⁵ but, apparently in 1158, bishop Neal bought the treasurership for him

¹ William of Newburgh i. 6, in *Chronicles of Stephen, Henry II, and Richard I*, ed. R. Howlett, i (1884) 36.

² William of Malmesbury, *Gesta Regum*, § 408, ed. Stubbs, 1889, ii. 483 f.

³ See below, p. 57.

⁴ Madox, p. 141, inclined

to think that he was ; but the evidence he quotes only calls him baron, p. 142 b. See Liebermann, p. 24 note 4 and p. 33.

⁵ The *clericus qui praeest scriptorio*: see Liebermann, p. 33 n. 2. On this officer see below, pp. 110 f.

for £400.¹ Meanwhile he advanced in ecclesiastical preferments. By 1169 he was archdeacon of Ely, ten years later canon of St. Paul's, in 1184 dean of Lincoln. Finally in 1189 he was made bishop of London, and held the see with the treasurership until his death in 1198.²

The Dialogue was written before he was dean or bishop. The first book opens with the words, 'In the twenty-third year of the reign of king Henry II, while I sat at the window of the tower which is by the river Thames,'³ on the east side of Westminster Hall. This gives the year ending, according to the Exchequer rule, at Michaelmas 1177. But later on⁴ the author mentions a provision made by the king at Michaelmas 1178, so that either the composition of the work was not finished until after that date or else the passage is a later insertion. In any case the work was completed before the spring of 1179, for it mentions the division of England for judicial purposes into six circuits, and

¹ Richard of Ely, *Historia Eliensis*, in H. Wharton's *Anglia sacra*, i. 627, 1691. I follow Dr. Liebermann for the date. R. W. Eyton, in his *Court, Household, and Itinerary of Henry II*, 1878, p. 341, says '1159', but gives no reference.

² The *secretum* of bishop Richard appears as a counter-

seal on a charter granted by him to the monks of Bec which is preserved among the muniments of the dean and canons of St. George's chapel, Windsor (XI. G. 7). The legend is PAVLVVS SERVVS CRISTI IHS.

³ i. 1 p. 170.

⁴ i. 8 p. 200.

before Whitsuntide¹ in that year the king altered the number to four.²

Bishop Richard I believe to be a writer whose statements may be accepted as absolutely trustworthy so far as his knowledge and experience of the working of the Exchequer carry him. When he tries to explain the origin and cause of many of its practices he quite excusably goes wrong. A good deal of ridicule has been poured upon him for errors of this sort, and it has often been left to be implied that he is almost equally open to suspicion in regard to what he says of the system of his own day. But the two things are quite independent. I doubt whether every modern chancellor of the Exchequer could give you an intelligible account of the way in which a most important official, the comptroller³ and auditor-general, came to perform two functions which are not necessarily, nor indeed naturally, connected. As comptroller-general of the Exchequer he or his representative keeps the banking account of the Treasury and signs the cheques: as auditor-general of public accounts he disallows any payment not authorized by parliament. In the one capacity he descends

¹ Eyton says on 10 April: p. 226.

² *Gesta Regis Henrici II*, ed. Stubbs, 1867, i. 238 f., cf. 240. See Liebermann, p. 10.

³ This official spelling em-

bodies an old error, the word being supposed to be connected with *accompt*. The controller is really the *contrarotulator*, one who keeps a counter-roll.

from the old auditor of the Receipt of the Exchequer; in the other, he takes over the duties of the commissioners of public accounts, who represent several offices of audit which can be traced back to early times. The union of the two offices was not completed until 1867; but I believe that many persons well acquainted with public affairs take for granted that a post of such high responsibility, whose powers excite the admiration of foreign observers, must be an ancient element in the constitution, though its most important functions were in fact first created in 1780.¹ In like manner the author of the Dialogue relates the traditions current in the Exchequer, some of which are not only unsupported but are contradicted by known facts. But his mistakes as to the past do not in the least affect the truth and accuracy of his description of what he saw actually in practice in his own time; and the more closely we examine his treatise the more reason we shall find to place confidence in his statements.

The Dialogue was first published in 1711 by Thomas Madox as an appendix to his *History and*

¹ The commissioners for examining, taking, and stating the public accounts were appointed by the statute of 20 George III c. 54, which was continued and sometimes amended annually until 1785, when by the statute of

25 George III c. 52, they took over the duties of the auditors of the imprest, whose offices were thereby abolished, and were constituted commissioners for auditing the public accounts.

Antiquities of the Exchequer; and his edition professes to be taken from two Exchequer compilations of the thirteenth century known as the Black and the Red Books. But in the *Dissertatio epistolaris* to lord Halifax, which is prefixed to the edition, Madox explains that he began by causing a transcript to be made of two more recent copies in lord Somers's library. This transcript, with the help of George Holmes, the deputy-keeper of the records in the Tower, he himself collated with the Black and Red Books; and the result is that what we have is a conflate text based upon two late copies but adapted, as far as could be done, to the earlier text of the Black Book,¹ while the earliest text of all, that of the Red Book, was only used for the purpose of emendation and for supplying the titles of the chapters which were absent from the Black Book. Madox's text was reprinted in 1870, with some corrections, by bishop Stubbs in his *Select Charters and other Illustrations of*

¹ The calendar in the Black Book has been assigned to 1239 or 1250 on the ground that Easter Day is entered in it on 27 March: see the *Catalogue of Manuscripts and other Objects in the Museum of the Public Record Office*, 6th ed., 1909, p. 19. But no argument can be drawn from this. It was the conventional

date on which Easter was inserted in calendars, especially in Gaul: see E. A. Loew, *Die ältesten Kalendarien aus Monte Cassino*, Munich 1908, p. 73. The text of the Dialogue is believed to be in a different hand from the calendar, and was probably written not long before the middle of the thirteenth century.

English Constitutional History, and I shall cite the treatise by the pages of this edition because it is in every one's hand.¹ But a notable advance in the critical treatment of the text was made by Messrs. A. Hughes, C. G. Crump, and C. Johnson, of the Public Record Office, who brought out a new edition of the Dialogue at Oxford in 1902.² They produced their text strictly from three manuscripts of the thirteenth century, the two Exchequer books already mentioned and the Cottonian manuscript, Cleopatra A. 16, in the British Museum, which they have fully collated.³ Though the number of important new readings which they have incorporated is not in fact very large, they have performed the very real service of placing before us the means of judging what the manuscript evidence is, and they have supplied an apparatus of extremely valuable notes. It is however to be regretted that the form in which the edition is printed is one that makes reference to it difficult. The beginnings of the chapters are not clearly marked, and the titles, which are probably almost all original,⁴ are omitted. Still,

¹ I use the fifth edition, 1884, the pages of which agree with those of the eighth edition, 1900.

² De necessariis Observantiis Scaccarii Dialogus, commonly called Dialogus de Scaccario, by Richard, son of

Nigel, Treasurer of England and Bishop of London.

³ As far as book ii. 18: the rest is a fifteenth-century copy from the Red Book.

⁴ The editors hold a different opinion. They say, Introduction, p. 8, 'The body of

for the critical study of the Dialogue this edition is indispensable.¹

A large amount of materials illustrative of the work of the Exchequer is furnished by an important compilation made by an official hand in the early part of the thirteenth century. This is represented by two volumes belonging to the king's remembrancer known as the Black Book and the Red Book. The Black Book, sometimes called the Little Black Book, must be carefully distinguished from the Black Book of the Treasury of Receipt which contains the Dialogue. The Little Black Book,

the treatise contains one reference to a chapter heading, but examination will show that if this is anything but a gloss, it is a reference to a division of chapters other than that now existing.' The reference in i. 10 p. 202 is to a subject raised in i. 16 p. 208, though it is true that the full explanation of the matter in question is not given until the following chapter. But this is by no means the only reference. In i. 6 p. 188 and ii. 9 p. 225 'in titulo de summonitionibus' refers to ii. 1 pp. 210 f.; which in the new edition, p. 109, bears the title *Ex quibus et qualiter et ad quid fiunt summonitiones*. In ii. 4 p. 220 'in titulo de

officio scriptoris thesaurarii' refers to the section *Quid ad Scriptorem Thesaurarii* in i. 5 pp. 185 ff. In i. 5 pp. 181, 183, and 186 'in agendis vicecomitis' may rouse a scruple; for the chapter *De agendis Vicecomitis multipliciter* is ii. 3, while the references are to ii. 21 p. 241 and twice to ii. 27 p. 246. But it is to be noted that the citations here are not of a *titulus* but of a subject, and *De agendis Vicecomitis* describes the subject of the whole of book ii. Cf. Liebermann, p. 7.

¹ I cite it as the Oxford edition, and its component parts as the Introduction and the Notes to the Dialogue.

which was written in the time of John, gives the best text of the Establishment of the King's Household under Henry I, and it sets out the *chartae baronum* or returns of services made by the barons in 1166 with some miscellaneous documents. There is nothing to show by whom it was compiled, but it is generally attributed to Alexander Swerford, who was treasurer's clerk¹ and became arch-deacon of Salop and a baron of the Exchequer, and died in 1246. The only reason for identifying the authorship of the two books appears to be that the Red Book, which incorporates the chief part of the Black Book with very much more, is undoubtedly the compilation of Swerford and probably in part in his own handwriting. Swerford therefore at least deserves the credit of having taken up and transmitted the Exchequer tradition of his day. He is not to be compared in intelligence or knowledge with bishop Richard of London, and his comments on the records which he cites are often simple mistakes. If he was the actual transcriber of a part of the Red Book it must be confessed that he was a careless worker, and his proper names and numerals are not to be trusted. Still we are indebted to Swerford for preserving a large store of official information which we should not

¹ Alexander, the treasurer's clerk, of London, is mentioned in the 5th year of John: Rotuli Normanniae, ed. T. D. Hardy 1835, p. 108. A year earlier he appears as Alexander the clerk, of Winchester: p. 63.

otherwise possess. The Liber Niger Scaccarii was edited from three modern transcripts by Thomas Hearne in 1728;¹ it contains a good many errors, but most of them of a kind that can be easily corrected. The Red Book of the Exchequer was printed also from a transcript, but collated with the original, though not at all following the arrangement of the manuscript, under the direction of the master of the rolls in 1898. The preface is not helpful.²

The records of the Exchequer were at first preserved in the Receipt; but in course of time they outgrew this depository and were placed in four Treasuries, two in the Exchequer buildings by Westminster Hall and two within the precincts of the Abbey.³ A catalogue of them was made in the latter part of the sixteenth century by Arthur Agard, who was a clerk in the Exchequer and became deputy-chamberlain in 1603.⁴ But it does not appear that they were at all frequently consulted for any but official purposes. In the classical age of antiquarian learning—the age of Spelman, Selden, Dodsworth, Twysden, Prynne,

¹ I use the reprint of 1771.

² Mr. Round supplies criticism both of the text and of the preface of this edition in his Studies on the Red Book of the Exchequer, printed for private circulation [1898.]

³ See bishop William Nicolson's English Historical Library, 2nd ed., 1714, pp. 208 f.

⁴ Sir F. Palgrave, Ancient Kalendars of the Exchequer, iii. 451. Agard died in 1615.

and Dugdale, who all died between 1641 and 1686—it was the documents of the Chancery to which, after the chronicles, recourse was chiefly made. The reason for this was in part that the Chancery records were more accessible, under an experienced keeper, in the Tower of London: in part, that scholars found more convenient places for study in the incomparable library which Sir Robert Cotton had brought together in his house near Westminster Hall, which contained an abundance of materials for their purpose; and some of them worked in the Bodleian library, which gradually amassed a large number of transcripts of records. Though Agard bequeathed to him most of his store of Exchequer collections, when Cotton wrote a paper on a subject which they must have illustrated, it was *An Abstract out of the Records of the Tower touching the King's Revenue*; and William Prynne's *Aurum Reginae*,¹ published in 1668, is almost the first book in which the documents of the Exchequer were set out side by side with those of the Chancery.

In 1683, more than six years after its author's death, appeared *A short Treatise concerning Sheriffs Accompts* by chief justice sir Matthew Hale, who had been a judge in turn in all the three Courts, and was chief baron of the Exchequer

¹ William Hakewill, who on this subject, of which died in 1655, also wrote a work several manuscripts are preserved.

from 1660 to 1671. Its value lies not only in the lucid form in which the method of the account is stated but also in the fact that the author describes a system as he saw it at work which in principle had changed but little for centuries. Hale's little handbook must not be brought into comparison with the massive treatise written by Thomas Madox a generation later. Madox had the advantage of being himself a clerk in the lord treasurer's remembrancer's office and afterwards in the office of augmentation, and his *History and Antiquities of the Exchequer* is the product of ripe learning and of profound study of rolls and other records. It is a storehouse which will always be consulted with profit for the fullness, the precision, and the certainty of the materials which it contains. Its faults are first that, in spite of a careful classification and of a clear division made between the Exchequer before and after the accession of Henry III, the materials proved unmanageable in the author's hands; much information will be found in what is not obviously its proper place, and facts relative to the 'second period' are related under the 'first' and conversely: and secondly, that the author's extreme modesty prevented him from denying statements current in his day which his superior learning would have justified him in refuting. That there are also gaps even in Madox's wonderful equipment need not be concealed; but his book remains

a monument of erudition of which any country might be proud.

After Madox we wait for more than a century before any work of importance was done in relation to the Exchequer. The appointment of the first Record Commission in 1800 followed by others down to 1831 led to the publication of a large number of reports on the contents of manuscript collections and of editions of unprinted materials both from the Chancery and the Exchequer; but the task of criticism and exposition came later. Hunter's preface to the Pipe Roll of 1130 is almost the only publication issued by the Commission which bears directly on our present subject. The masterly *Observations on the Great Rolls of the Exchequer of Normandy*, which Thomas Stapleton prefixed to his edition of the *Rotuli Scaccarii Normanniae* in 1840, stand outside the official series. They and the admirable treatise by Léopold Delisle on the *Revenus publics en Normandie*, printed in the *Bibliothèque de l'École des Chartes* between 1848 and 1852,¹ laid the foundations of the scientific study of the fiscal system of the Norman kings. Bishop Stubbs illustrated its parallel working in England in some ranges of its operation in the preface to the second volume of the *Gesta Henrici*,²

¹ 2nd series, v, vi; 3rd series, i, iii.

² The *Chronicle of the Reigns of Henry II and*

Richard I known commonly under the name of *Benedict of Peterborough*, 1867.

and gave a compendious description of the whole in his *Constitutional History of England*.¹ For the *Dialogue on the Exchequer* Professor Liebermann's *Einleitung*, published in 1875, is of permanent value.

The foundation of the Pipe Roll Society in 1884 gave an impetus to the study in greater detail of the subject to which it was devoted; and to no one are we more indebted than to Mr. J. Horace Round, who in a large number of scattered papers has treated it with the sure grasp of an expert auditor and with an unequalled knowledge of the personal and territorial conditions of the twelfth century. Among smaller contributions I should mention an article by Mr. G. J. Turner on the *Sheriff's Farm*, which appeared in the *Transactions of the Royal Historical Society* for 1898,² and a modest essay entitled *Computus Vicecomitis*, which was published by Professor Parow of the *Friedrichs-Werdersche Oberrealschule* at Berlin in 1906 and represents a great deal of laborious and careful work. The introduction to the Oxford edition of the *Dialogue* published in 1902 has the special merit of having been written by men who by their official position lived in constant touch with the records. Its scholarly cautiousness commands respect, and though not professing to give a complete description of the Exchequer system, it is the

¹ § 126.

² *New Series*, xii. 117-149.

nearest approach to such a description which we possess.¹

In the following lectures I propose to discuss in turn the manner in which money was paid and the system of account; the source from which this system was derived and the organization by which it was carried out on the part of the central administration and of the local officers; finally I shall say something about the Exchequer as a Court of law.

¹ There are unfortunately a good many misprints, particularly in the references.

II

THE ANCIENT TREASURY

WHAT do we know of the way in which the king's revenue was paid and of the officer or officers who supervised its receipt before the Norman Conquest? Modern writers have had no difficulty about the matter: 'The King's "Hoarder",' says Freeman,¹ 'was as old as the king's "hoard"'. Under the Norman kings he appears under the Latin title of Treasurer.' But in fact the word 'hoard' is never found as a designation of the king's treasure or treasury, and 'hoarder' (*hordere*) is that merely of a land-steward;² it is, as bishop

¹ Norman Conquest, v (1876) 434.

² In the Anglo-Saxon Laws the meaning is clear. Athelstan ii. 10 forbids any one to exchange cattle without the witness either of the reeve or the masspriest or the landlord or the *hordere*. Similarly in Edmund iii. 5 (preserved only in the Latin of the Quadripartitus) no one is to deal with an unknown beast without the witness of the head-reeve or the priest or the *hordarius* or the portreeve. Athelstan ii. 3. 1, 2, prescribes certain penalties against a man who is privy to his slave's theft, and adds that the same rule shall apply to 'any king's *hordere* or one of our reeves'. A domestic regulation, Cnut ii. 76. 1 a, requires a housewife to keep the key of her *hordern* or store-closet, which the Latin translates *dispensa*. *Dispensator* was an equivalent of 'steward'. In the Anglo-Saxon version of the Rule of St. Benedict (ed. H. Logeman, 1888) *hordere* translates *cellarius* (cap. xxxi).

Stubbs clearly pointed out, 'not the name of a great official.'¹ The statement about the 'hoard' as well as the modernized name 'hoarder' seems to be due to Freeman; but the *hordere* was suggested by Kemble, who in his accustomed way mixes up a good deal of sound fact with unsupported conjectures: 'The names,' he says,² 'by which the Chamberlain was designated are Hrægel þegn, literally thane or servant of the wardrobe, Cubicularius, Camerarius, Burþegn, perhaps sometimes Dispensator, and Thesaurarius or Hordere.' He then describes his functions by the help of the account given by Hincmar of the arrangements of the Carolingian court in the middle of the ninth century, and proceeds to give a list of the persons whom he has found holding the office.³

For these he cites eight charters, six of which he admits to be open to suspicion. They contain the titles *hræglþegn*, *burþegn*, *camerarius*, and *cubicularius*.⁴ Florence of Worcester adds the name *dispensator*. I omit *stiweard*, which comes from a glaring forgery.⁵ Lastly there is one mention of a *thesaurarius* found in a Wilton chartulary of the thirteenth century;⁶ the person so designated appears in another authority under the Anglo-

¹ Constitutional History of England, § 125 in a note.

² The Saxons in England, ii. 104, ed. 1876.

³ P. 105.

⁴ This last is from a fourteenth-century manuscript.

⁵ Codex Diplomaticus, no. 899.

⁶ Ibid., no. 320.

Saxon name of *hrælden*.¹ Kemble did not quote the one definite example of a treasurer known from early evidence. At the time of the Domesday inquest Henry the treasurer held Soberton, Eastley, and Nutley in Hampshire.² From the Liber Wintoniensis, a survey drawn up between 1103 and 1115,³ we learn that he held lands in the city of Winchester in the reign of Edward the Confessor.⁴ It is not however said that he was treasurer at that date. The title cannot be proved to belong to any one before the Norman Conquest.

The 'hoarder' then rests upon a mistake. The 'hoard' is never used to mean a treasury. The treasurer has no pre-conquest evidence. The only names that we can rely on are the Anglo-Saxon *hræglþegn* and *burþegn* and the Latin *camerarius* and *cubicularius*, though none of these is cited by Kemble from authorities at all near the Anglo-Saxon period. The Latin names however do in fact appear in genuine contemporary charters, and the English ones are attested by early evidence of a different sort.⁵ They will help

¹ Thorpe, Diplomatarium Anglicanum, p. 170. Society, part ix (1911) plate 212.

² Fo. 49 a.

³ See Round, in the Victoria History of the Counties of England, Hampshire, i (1900) 527 f. The existing manuscript was written about 1150: see a facsimile given by the New Palaeographical

⁴ Domesday Book, iv. 539 a.

⁵ Dr. L. M. Larson has collected the evidence in a valuable thesis on The King's Household in England before the Norman Conquest (Madison, Wisconsin, 1904) pp. 124-133.

