

THE EXCHEQUER
IN THE
TWELFTH CENTURY

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

by

REGINALD L. POOLE

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.

I
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.

us to identify the officers—for they were more than one—who had charge of the king's money matters and whose title survived until 1826. The *burþegn*, the servant of the king's bower or chamber, was the chamberlain. He was also called the *hræglþegn* or servant of the wardrobe. The Chamber was the place where the treasure was kept. To this day the Chamber of London is the financial office of the City, and the chamberlain is the treasurer. The distinction between public revenue and the king's privy purse was unknown, and all money that came to the crown may be presumed to have been paid in to the Chamber. The other name, that of the *hræglþegn*, is not less significant, because the Wardrobe from the beginning of the thirteenth century can be shown to have done a large amount of the financial business of the country.¹ The king's privy seal came in time to be the special instrument of its administration, and thus, though the offices of the Wardrobe were abolished in 1782,² the name of the Lord Privy Seal continues its tradition to the present day.

I have said that the Anglo-Saxon bower thanes or rail thanes were more than one. King Eadred in his will made gifts to three classes of high officers of 80 mancuses of gold, to the appointed

¹ T. F. Tout, in the English Historical Review xxiv (1909) 496. ² By the statute of George III, cap. 82.

dish thanes, the appointed rail thanes, and the appointed birels (or butlers),—a warning against our assuming that the Frankish order of four single great officers of the household, the chamberlain, the seneschal, the butler, and the constable,¹ was imported into England. Of chamberlains we had more than one; there were two in the Treasury down to 1826. But the chamberlains were laymen, and when accounts came to be kept it would be necessary to have an educated man, a clerk, to supervise their drawing up. This officer is known later on as the treasurer. Henry the treasurer, whom I have mentioned as holding lands under Edward the Confessor, may possibly have borne that title before the Norman Conquest, but what that title was in Anglo-Saxon is unknown. I suppose he was one of the king's chaplains, and he may have had no vernacular name, any more than the other chaplain whom the Normans called the chancellor.² Even when the treasurer

¹ Hincmar, de Ordine Palatii, xxii, xxiii (ed. V. Krause 1894) pp. 17 f.

² This seems to be the explanation of the description of Rægnbold *preost* as *Ragnbold cancellarius* or *canceler*. The evidence for his having borne the title of chancellor under Edward the Confessor is insufficient. The subscription *Raimballd cancellt* is at-

tached to a grant by Edward the Confessor of Wargrave to the Old Minster at Winchester, Cotton Charter x. 17; but the document though in form a diploma differs from every known specimen of a pre-conquest diploma in the facts that it is written in Anglo-Saxon and that it once bore a seal. The handwriting points to the reign of William the Con-

acquired a substantial position, he ranked after the chief chamberlain and only received the same allowances so long as he was engaged in the service of the Court. This was how he stood in the reign of Henry I. It was only when the account came to take the first place and the custody of the money the second, that the order was reversed, and the treasurer ranked before the two chamberlains.

As for the manner in which the king's treasure was supplied before the Norman Conquest there

queror : see the Facsimiles of Ancient Charters in the British Museum, iv (1878) 37. In Domesday Book he appears as *Reimbaldus de Cirecestre* (fo. 63), *Rainbaldus presbiter* (fo. 166 b), *Rainboldus presbiter* (fo. 65 b). In two other places (fo. 56 b, 68 b) *presbiter* is an interlineation. In fo. 180 b the word *cancellor* is likewise inserted above the line. Raegnald is also mentioned in ten charters. Seven of these were known to Kemble, who marked five of them as suspicious : the other two come from the Codex Wintoniensis, written in the second quarter of the twelfth century (Codex diplomaticus, no. 891) and from the Cot-

tonian MS. Tiberius C. ix. of the fourteenth and fifteenth centuries (ibid., no. 813). The other three were printed from a chartulary by sir Thomas Phillipps in *Archaeologia*, xxvi (1836) 256 ; one of them bears the rubric, *Carta regis Willelmi confirmantis totam possessionem Reinbaldi cancellarii*. I therefore doubt whether Rainald can be proved to have been styled chancellor before the Norman conquest. Mr. Round however thinks otherwise : see *Feudal England*, 1895, p. 421, and *The Officers of Edward the Confessor*, in the *English Historical Review*, xix (1904) 92. Compare Mr. W. H. Stevenson's note, *ibid.*, xi (1896) 731.

is no evidence beyond the materials incidentally given in Domesday Book. From these it results that, although many items in the revenue were paid in kind, they were computed in money : the value of the cattle or corn or honey was an ascertainable and ascertained value. Bishop Richard, who it must be admitted, is not consistent with himself on this matter, gives the traditional account of the system as he had heard it :

¹ As it has been handed down to us by our fathers, in the early state of the kingdom after the Conquest, the kings received from their manors not sums of gold or silver but only payments in kind (*victualia*) which furnished the necessaries for the daily use of the king's household. And the officials appointed for the business knew how much was due from each manor. . . . I have myself seen people who have seen provisions brought up to the court at appointed times from the king's manors : and the officials of the king's household knew precisely from which counties wheat was due, and from which various kinds of fleshmeat and horses' forage and other requisites. Now when these were paid according to the appointed manner of each thing, the king's officials accounted for them to the sheriff reducing them to a sum of money, as

for a measure of wheat for bread for 100 men	1s.
for the carcase of a grass-fed ox	1s.
for a ram or ewe	4d.
for provender for 20 horses	4d.

The tradition thus recorded in the Dialogue may be verified in Domesday Book. It seems that the

¹ *Dialogus* i. 7 pp. 193 f.

duty of providing for the maintenance of the king's household for each day had at one time been divided among his manors. Some were charged with the entire *firma unius diei* or *noctis* as their yearly rent; others with half or three-quarters of such a farm; in other cases again several manors were grouped together to supply the same amount. That these provender rents were valued in money can be shown from some examples in Hampshire. In the time of Edward the Confessor Basingstoke, Kingsclere, and Hurstbourn paid one day's farm; the amount is not stated.¹ Broughton paid £76 16s. 8d., it is not said for what. But Barton Stacey and Eling are each separately charged with £38 8s. 4d., for the farm of half a day. Two other manors are described as worth £76 16s. 8d.² This sum is manifestly the amount at which the day's farm was accounted for to the sheriff; and the recurrence of so peculiar a figure as £76 16s. 8d. suggests that it is a modification of an earlier round sum. But what this earlier figure was it is hard to say. It cannot be an addition on account of deficiency of weight; for there is no number of pounds which added to an equal number of multiples of pence will bring out the exact sum of £76 16s. 8d.³ One is led

¹ Cf. Spelman, *Glossarium*, History of Hampshire, i. 401-403. s. v. *Firma*.

² The figures are collected by Mr. Round in the *Victoria*

³ Thus £75 with an addition of 6d. in the pound comes

therefore to suppose that this figure represents a larger sum reduced by an estimate of the depreciation of the coins. Now £80 diminished by 9½d. in the pound leaves exactly £76 16s. 8d., and this I suggest to be the earlier amount of the farm of one day. In the time of the Domesday survey the £76 16s. 8d. is found to be increased to £104 12s. 2d. not only in Basingstoke and its neighbours,¹ but also at Broughton, Barton Stacey, and Eling. Similar figures are found in Somerset: in two instances £106 os. 10d., in two others £100 10s. 9½d., in one £105 17s. 4½d.² They defy analysis; but they look as though they represented a sum between £95 and £98 enhanced by payment by weight. However this may be, it appears that in certain definite instances the farm of one day or night amounted before the Conquest to something like £80, and after to something approaching £100.

This result is not impaired by the fact that in most cases the one day's farm was very considerably reduced. The original application having been forgotten, the amount was for various reasons

to £76 17s. 6d.; £74 with an addition of 9d. in the pound to £76 15s. 6d. The excess of 10d. in the one case, and the deficiency of 14d. in the other do not represent a difference of a halfpenny in the pound.

¹ This is not stated in Domesday Book, but in an

inquest of 1274 in the Hundred Rolls ii. 220 (where the figure is given as £104 12s.), cited and explained by Mr. Round, *Victoria History of Hampshire*, i. 401 f.

² Round, *Feudal England*, p. 111: *The Commune of London*, pp. 71 f.

diminished in the same way as other payments were altered. In Oxfordshire the night's farm was £50; at Beeding in Sussex it had been in king Edward's time £95 os. 6d., afterwards £50, and at the time of Domesday £10. All I am concerned to show is that this farm bears traces of having been at one time a nearly uniform sum, based upon a definite obligation of a payment in kind. But the commutation was generally established before the Norman Conquest. There is also evidence that the gross sums for which the sheriffs were responsible had been, at least in certain cases, compounded for by a fixed farm as early as the time of Edward the Confessor, and that the sheriff was authorized to deduct from the amount payable by him the annual value of lands which the king had granted away.¹ Whether therefore cattle or wheat or silver pennies were rendered at the Treasury, they were reckoned in money, and it is certain from Domesday that the money paid was required in many cases to be subjected to a test; that is to say, an additional sum of money had to be tendered in order to make good the deficiency shown by the assay. This mode of payment is called 'blank', and I shall have often to speak about it hereafter. I only mention it here because there has been a good deal of misunderstanding on the subject. In the Dialogue² it is

¹ See Round, *The Commune of London*, pp. 72 f.

² i. 4 p. 176.

stated positively that Domesday makes absolutely no mention of this form of payment, and this assertion was unfortunately repeated by bishop Stubbs.¹ But as long ago as Charles II's time the facts were perfectly understood. Sir Matthew Hale quotes the statement in the Dialogue that it was set on foot by Roger bishop of Salisbury with the comment 'though in truth it were much more ancient, as appears by frequent passages in the Book of Doomsday'.² The existence of such a system indicates a relatively advanced machinery at the Treasury. It requires not merely the officials of the Receipt, but also skilled workmen possessed of such chemical knowledge as was needed for the purpose of the assay.

In Domesday Book payments in blank money seem to have been made almost exclusively from the king's lands, where one would expect a strict system to be first adopted; and it has been maintained that no private landholders ever received payment blank and that any instance which appears to indicate that they did can be accounted for by special circumstances.³ The most common mode of payment was by tale, *ad numerum*, but there are many examples also of payment by weight, *ad pensum*. The two methods might be combined, as when the counted pennies

¹ *Constitutional History of England*, § 126 in a note.

² *A Short Treatise concerning Sheriffs Accompts*, p. 22.

³ *Introduction to the Dialogue*, pp. 33 ff.

were required to be twenty to the ounce.¹ If the coins were weighed, of course the payer had to make good the deficiency, which might amount to as much as 16d. in the pound:² if he paid by tale later usage suggests that a fixed deduction was made from every pound he paid; as soon as we have definite information we find the deduction to be uniformly at the rate of 5 per cent. or one shilling in the pound.

Another mode of payment is spoken of in the Dialogue as of earlier use than that by weight. This is payment at a fixed rate, *ad scalam*, that is by paying a vantage-money of 6d. in the pound in addition to the sum due.³ It has been suggested that this plan was adopted in 1108, when the coinage was reformed, and that when a second reform was made in 1125 payment *ad pensum* was enforced.⁴ Undoubtedly payment *ad scalam* is found in Henry I's reign, and seems to have fallen into disuse before 1130.⁵ But I am not at all sure that it meant anything but blank payment, taken on an average, without going to the trouble of performing the assay. If in a particular place the money was found ordinarily to be pretty good,

¹ Introduction to the Dialogue, pp. 34 f.

² See an example from the Roll of 1130 in Round's *Commune of London*, pp. 91 f.

³ i. 7 p. 194.

⁴ Introduction to the Dia-

logue, p. 38.

⁵ Sir Matthew Hale indeed cited *ad scalam* from 'the ancient pipe rolls' (pp. 21 f.); but Madox (ix. 2 p. 188) could not find any instances of such payments.

so that sixpence of advance would suffice to meet the loss by the assay, it might be agreed to dispense with the test and accept the additional sixpence. In later times this was undoubtedly the case. What is certain is that there are two writs of Henry I referring to the same payment, one of which describes the amount as £25 *ad scalam* and the other as £25 blank;¹ and that there can be no dispute about the exact amount is shown by the fact that when under Henry II the money was paid by tale, the sum demanded was increased by 12s. 6d.² As this was now recorded by tale the sheriff was the loser: he had to pay out £25 12s. 6d., but was only credited with a deduction of this sum less a shilling in the pound, that is with £24 6s. 10½d.³

But we possess in fact no evidence as to the manner in which accounts were kept of the monies paid, beyond the tradition reported in the Dialogue that the old name for the Exchequer was Tallies; that is, that the method which preceded that of

¹ They are enrolled among the *Chartae Antiquae*, N. 15 and 16 in the Public Record Office: see the quotations in Madox, *ubi supra*.

² See Round, *The Commune of London*, pp. 85 ff.

³ Possibly it was this inconvenience which led to the advance being raised to a shilling instead of sixpence

in the thirteenth century. Thus in the close roll of 19 Henry III m. 2 (*Close Rolls 1234-1237*, 1908, p. 150) Eleanor countess of Pembroke is discharged of £135 *blancorum, que extense sunt ad* £141 15s. The writ is cited in error by Hale, pp. 28 f., as of the 13th year.

counting on a chequered board was that of reckoning the cuts and notches on split sticks. There is no reason for doubting the antiquity of this system of tallies, which survived until 1826 side by side with a more modern system. But it may be doubted whether bishop Richard is correct in saying that the place of payment was called the Tallies.¹ At least the only example that has been noticed of a transaction which in later times would have been described as at the Exchequer is said to have been done in the Treasury.² It

¹ 'Although a table of this sort is called *scaccarium*, the name is transferred so that the court itself which is at the session of the *scaccarium* is also called *scaccarium*; so that if a man obtain anything by its sentence or if anything be appointed by its common counsel, it is said to be done at the Exchequer of such and such a year. But what is now called *ad scaccarium* was formerly called *ad taleas*:' Dialogus i. 1 p. 171.

² This is a plea at Winchester in the Treasury, some time after July 1108 and before the summer of 1113: see Mr. Round's paper on the Early Custody of Domesday Book, in *The Antiquary*, xvi (1887) 9, and *Feudal England*,

pp. 142 f., 1895. It is printed in the *Chronicon Monasterii de Abingdon* (ed. J. Stevenson, 1858), ii. 116, and runs as follows:

'Mathildis Angliae regina Roberto episcopo Lincolnensi et Thomae de Sancto Iohanne et omnibus baronibus Francis et Anglis de Oxenefordscira salutem.

'Sciatis quod Faritius abbas de Abbendona in curia domini mei et mea apud Wintoniam in thesauro ante Rogerum episcopum Salesberiensem et Robertum episcopum Lincolniensem et Richardum episcopum Lundoniensem et Willielmum de Curceio et Adam de Port et Turstinum capellanum et Walterum de Gloecestria et Williel-

is however possible that the Tallies may have been a popular name for it.

This Treasury was kept in the king's castle at Winchester.¹ Henry the treasurer had a house there even before the Norman conquest,² and afterwards he acquired three manors in Hampshire.³ One of the king's chamberlains also held the manor of Hartley Mauditt in Hampshire by serjeanty at the Treasury. His ancestor William Mauduit possessed it in the time of Domesday Book.⁴ He held also Porchester, 'where, under Henry II, we find treasure stored on its way to Normandy. One is tempted,' says Mr. Round, 'to see in this practice the reason why Porchester was held by the Domesday chamberlain of the treasury.'⁵ His widow had 'a house outside the gate of Win-

mum de Oileio et Goisfredum filium Herberti et Willielmum de Enesi et Radulfum Basset et Goisfredum de Magnavilla et Goisfredum Ridet et Walterum archidiaconum de Oxeneford, et per Librum de Thesauro disrationavit quod Leuecanora manerium suum nihil omnino debet in hundredo de Perituna facere; sed omnia quae debet facere, tantummodo in hundredo Leuecanora facere debet, in quo hundredo habet ecclesia de Abbendona x. et vii. hidas.'

¹ *Chronicon Monasterii de Abingdon*, ii. 116.

² In *Wenegenestret: Liber Winton*, p. 539.

³ Domesday Book fo. 49.

⁴ In Domesday Book fo. 47b William Maldoit held with other lands Herlege (Hartley Mauditt), Porcestre (Porchester), and Seldern (Shalden).

⁵ *Victoria History of Hampshire*, i. 432. William Mauduit is not however styled chamberlain in Domesday Book.

chester with land in Fuller's Street and houses likewise'.¹ The lands went with the chamberlainship and were held afterwards by the two sons Robert and William.² The offices of treasurer and chamberlain, as we have seen, were closely associated, and for centuries to come every writ of issue from the Chancery was addressed to them conjointly. It was natural that they should have been endowed with land in the neighbourhood of the place where their duties lay.

The Treasury was much more than a storehouse of money and other valuables. 'Where thy treasure is, there shall thy heart be also' was appropriately quoted by the author of the Dialogue:³ it was the very centre of the administration of the Court. There was kept Domesday Book to be referred to as evidence of tenure, and there early in Henry I's reign we find the whole court sitting to decide a dispute as to the dues of the abbot of Abingdon and deciding it by reference to Domesday Book.⁴ Finance and judicature from the first, it may be believed, went together; and we shall see hereafter that the association continued down to the reforms of the

¹ Round in *The Ancestor*, v (1903) 208, from Add. MS. 28024 in the British Museum.

² *Ibid.*, pp. 208 f.; *The Commune of London*, pp. 81 ff. For some time the lands and the chamberlainship were held by Robert's son-in-law William of Pont de l'Arche.

³ i. 5 p. 177 and 14 p. 207.

⁴ Above p. 34 note 2.

nineteenth century. In like manner another piece of evidence of about the same time does not certainly mark an innovation, but it is the earliest example that has been brought to light of a royal writ ordering a sheriff to make a specific payment in accordance with an enrolment. It was published last spring by Dr. J. Armitage Robinson, now dean of Wells, in his work on Gilbert Crispin Abbot of Westminster,¹ and runs as follows:

Henry King of the English to Richard de Monte greeting. Cause the Abbot of Westminster to have 10 shillings of my alms, as it is in my rolls. Witness the Bishop of Salisbury at Cannock. And this every year. Witness the same.²

Here we have several features of interest. First, the king orders the sheriff to make a payment of alms such as those for which, when the pipe rolls are preserved, we find him regularly asking for allowance as a deduction from his farm. Secondly, the order was recorded on the rolls.³ This may

¹ P. 149 no. 32.

² 'Henricus rex Angl. Ricardo de Monte salutem. fac habere abbati Westm' x solidos de elemosina mea, sicut est in rotulis meis. T' episcopo Sarum [thus printed] apud Canoc. Et hoc quoque anno. Teste eodem:' from a Westminster chartulary, Cotton MS. Faustina A. iii. fo. 79.

³ In 1100 Henry I issued a

writ to Eudo the steward and Herbert the chamberlain ordering that the convents of Westminster, Winchester, and Gloucester should have *plena-ria liberatio* from him at his feasts and that their chanters should have an ounce of gold. But no reference is made to any roll: the authority is oral—'as bishop Maurice of London has borne witness

either mean that the great roll of the year which we call the pipe roll was already in existence, or else that the king's writs were already enrolled in a form of which we have no example before the reign of John: the former alternative is the more probable. Thirdly, the order for a single payment is changed into a permanent charge by the addition of the words *Et hoc quoque anno*, with the witness repeated.

I wish we could fix the date of this writ, which Dr. Robinson places approximately between 1110 and Easter 1116. It belongs to a time when the system of account had been reduced to roll; it was no longer a mere matter of comparing the cuts

that they had in the time of my predecessors (Robinson, Gilbert Crispin, p. 141 no. 18). Sir Francis Palgrave long ago pointed out that this oral witness is the primary meaning of 'record': Rise and Progress of the English Commonwealth, i. 145 ff., 1832. Compare the use of *recordatio* in the Dialogus ii. 20 p. 240.

As for Herbert he is styled 'the king's treasurer of Winchester' in a charter of about 1100-1108 (ibid., p. 146 no. 27), and described by the chronicler of Abingdon as *regis cubicularius et thesaurarius* in William Rufus's time (Chronicon Monasterii de Abingdon

ii. 43): but he witnesses as *camerarius* (ibid., p. 52), and this is his title in the Winton survey (Domesday Book iv. 531, 534, 558). The Lansdowne MS. 114 fo. 55 (a sixteenth-century transcript among the Burghley papers) contains a record of the inspection of a charter of Henry I in *rotulo regis* under Henry II; but Mr. Round thinks that this reference may be to Roll N. of the Chartae Antiquae at the Public Record Office written in Henry II's time (The Commune of London, p. 88), from which the charter is printed by Madox ix. 2 p. 188 r.

and notches on tallies. About the same time there emerges the name *scaccarium* or Exchequer: it is in a writ of Henry I to Roger bishop of Salisbury and the barons of the Exchequer ratifying a gift which his queen Matilda had made to the canons of Holy Trinity in London from the £25 blank which the king had given her from the farm of the city of Exeter. The document is earlier than May 1118, when queen Matilda died. The witness is Geoffrey of Clinton,¹ who had been at the Court in 1115 or earlier,² and who is found somewhat later, after the king's second marriage in 1121, to have been treasurer and chamberlain.³ As we have found the king's court in session at the Treasury, so we now find the barons of the Exchequer entrusted with judicial powers. The king commands bishop Richard Belmeis of London 'to do full right to the abbot of Westminster as touching the men who broke into his church of Winton [Wenington, Essex] by arms at night. And unless you do it, my barons of the Exchequer will cause it to be done, that I hear no complaint thereof for default of right'.⁴

¹ Madox, l. c., from Chartae Antiquae N. 16.

² He witnesses with Ranulf the chancellor and R. Basset a charter of Henry I printed by Dr. Robinson, p. 147 no. 29 from the Westminster Chartulary D. fo. 516 b.

³ Madox, p. 40 a, from Chartae Antiquae OO. 12.

⁴ 'Henricus rex Angl' Ricardo episcopo de Lundon' sal'. Mando tibi ut facias plenum rectum abbati Westm' de hominibus qui fregerunt ecclesiam suam de Winton'

The subject of the judicature at the Exchequer will come before us at a later stage.¹ Here I only mention it in connexion with the appearance of the word at a date not later than 1118. 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.²

noctu et armis. et nisi feceris, barones mei de scaccario faciant fieri, ne audiam clamorem inde pro penuria recti: 'Robinson, p. 148 n. 31, from MS. Faustina A. iii. fo. 74. The witness is unfortunately omitted, and the editor gives the wide margin of date 1108-1127. Madox could not, 'upon diligent search, find the original writ in the repository of the church of Westminster,' iv. 5 p. 121, and printed it from the Cottonian MS., vi. 2 p. 141 a. It is also given by Stapleton.

¹ See below, chapter viii.

² When Mr. Round says in *The Commune of London*, pp. 80 f., that 'the change from the "Treasury" to the "Exchequer" was . . . a gradual process', he appears to mean that the word Exchequer only came gradually into use as denoting the place

of payment as well as the place of audit. And this is shown by the instances, given in his *Calendar of Documents relating to France*, i. 354 f., which describe the grants made to the monks of Tiron. First Henry I between 1114 and 1120 gave them 15 marks a year to be received *de thesauro meo in festo s. Michaelis Wintonie*. Then the empress Matilda in July 1141 confirmed this *de thesauro Wintoniensi*, adding 5 marks; the whole to be paid *de firma Wintoniensi*. In 1152-1154 Henry duke of the Normans confirmed the same grant *de thesauro Wintonie*. Finally in 1156-7 Henry went back to the original 15 marks, which was made payable from his treasury at the Exchequer. Mr. Round states clearly in *The Commune of London*, pp. 74 f., the precise meaning

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.

of the introduction of the definite act which operated at a definite date. Exchequer, and that introduction must have been a

III

THE RECKONING OF THE EXCHEQUER

NOTHING is more difficult to explain than a system so familiar that most of us never think at all about it. Yet our decimal system of arithmetic is the result of a long system of development. At an early time the scientific treatment of numbers was a part of geometry: 'the results of the fifth book' of Euclid 'in which the theory of proportion is considered apply to any magnitudes, and therefore are true of numbers as well as of geometrical magnitudes'.¹ When in the first century of our era geometrical demonstrations were abandoned by Nicomachus, arithmetic was reduced to 'the study of the properties of numbers, and particularly of their ratios'.² The work of Nicomachus formed the basis of that of Boethius four hundred years later; and this became the accepted textbook of the middle ages in the west. But the theory of numbers, ratio, proportion, and the progressions will not help you to 'do sums'. Ordinary practical calculations were not performed

¹ W. W. Rouse Ball, A Short Account of the History of Mathematics (3rd ed. 1901) pp. 60 f.

² Ibid., p. 98; cf. M. Cantor, Vorlesungen über Geschichte der Mathematik (2nd ed., Leipzig 1894) i. 400 ff.

in writing, though the results were written down. The calculation was done by means of a sanded floor or table called an abacus, afterwards by means of a tablecloth marked in squares or by means of a frame containing a number of counters strung on wires.

The reasons for this mechanical appliance were two-fold. First, the rudiments of calculation were considered to be things which were necessary to be taught to children but were undeserving of scientific discussion. In the second place it was practically impossible to perform an elementary arithmetical calculation in writing by means of the Greek or Roman numerals. It was not merely that their figures were cumbrous, but also that their decimal system was defective in that it lacked the essential element of zero, which did not come into the west from the Arabs until a late date.¹ Now the abacus supplied a simple means for addition and subtraction. If the floor was sanded the calculator made columns² of grooves

¹ Richer's statement, Hist. iii. 54, that Gerbert employed nine *notae* for his calculations is remarkably confirmed by Dr. N. Bubnov's proof that the treatise on geometry attributed to Boethius, in which nine figures nearly resembling the Arabic numerals appear, is a forgery of the eleventh

century, which so far as the abacus is concerned, is based upon Gerbert. See his edition of Gerbert's *Opera mathematica* (Berlin 1899), especially the notes on pp. 157 f., 188 ff. But there is no trace of zero here.

² There is evidence of an abacus with horizontal lines,

with a stick and placed as many counters in each as he required. If he used a chequered cloth, the counters were arranged within the vertical columns. Every column denoted a decimal stage: units, tens, hundreds, and so forth. The principle of the value of position was established.¹ Thus, when a column had no counter in it, there was nothing to count: the discovery of zero was for practical purposes anticipated.² But this was only on the

but that with vertical columns is the only one that need be mentioned in connexion with our subject: see G. Friedlein, *Die Zahlzeichen und das elementare Rechnen der Griechen und Römer* (Erlangen 1869) pp. 23, 48 ff.

¹ This is clearly pointed out in the *Dialogus* i. 5 p. 183, where the disciple says, 'Videre mihi videor fieri posse ratione calculandi ut idem denarius pro calculo missus nunc nummum, nunc solidum, nunc libram, nunc centum, nunc mille significet.'

² When zero was introduced into the Latin world the abacus was superseded by calculations with the decimal notation, which was then called algorism. It derived its name from the eminent Arab mathematician of the early part of the ninth cen-

tury, Mohammad ibn Músa al Khuwarezmi, whose arithmetical treatise was translated into Latin in the earlier part of the twelfth century. Of this work, *Algoritmi de Numero Indorum*, a single manuscript exists of the thirteenth century in the University Library at Cambridge (Ii. vi. 5 fo. 102), from which it is printed by Boncompagni in the first volume of his *Trattati d'Arithmetica*, a work to which I have not been able to obtain access in the Bodleian Library or in the British Museum. But no one recognized the name of AlKhuwarezmi in its Latin form until M. Reinaud (*Mémoire sur l'Inde*, Paris 1849, pp. 303 f.) and Michel Chasles (in the *Comptes rendus de l'Académie des Sciences*, xlviii. 1057 f., 1859). Both Chasles (p. 1059) and Cantor (i. 671) suggest

abacus, not in writing. Hence the calculation was performed by a mechanical process, and the result written down afterwards.

To introduce this decimal system into England meant a great deal when we consider that the traditions of the country ran not on decimal but on duodecimal lines. The hide of land contained a hundred acres, but this was the long hundred of six score. The arithmetic table ran up not to a hundred but to *hundertwelftig*.¹ The pound contained 240 pennies. The pound's weight was 12 ounces. 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. I venture with due reserve to submit a conjecture as to who it was that introduced the abacus, or at least

that the translation may be the work of Adelard. The translation of the *Liber Alghoarismi de Practica Arismetrice* by John of Seville, or perhaps John of Luna, belongs to the next generation (Cantor, pp. 750 f.). To speak of 'the period of the general introduction of "Arabic" numerals, coinciding perhaps with the use of the eastern "abacus"', as is done in the seventh volume of the

Publications of the Pipe Roll Society, p. xviii, implies a misunderstanding of the whole subject. The abacus was not eastern, and it was the introduction of Arabic numerals that led to its disuse.

¹ See Mr. W. H. Stevenson's paper on *The long Hundred and its Use in England*, in the *Archaeological Review* for December 1889, iv (1890) 313-322.

the manner in which the abacus was introduced, into the English Treasury.

We must first enquire what books of rules existed for the use of the abacus. The first name we hear of in this connexion is that of that great man of science Gerbert, who ended his life as pope Silvester II. But he mentions that as a young man, perhaps about 970, he made use of a book on the subject which cannot now be identified;¹ and before he himself wrote, a commentary on the Calculus of Victorius which includes the abacus had been composed by Abbot of Fleury.² About the same time a treatise on the abacus was written by Heriger afterwards abbot of Lobbes.³ These three men were contemporaries and were masters of the schools at Rheims, Fleury, and Liège. They died in 1003, 1004, and 1007. They wrote for the purposes of teaching, and dealt mainly with multiplication and division and fractions. It is commonly said that these treatises are based upon Boethius, but Dr. Bubnov has proved from an elaborate examination of the texts and of their transmission in manuscript that the book on geometry attributed to Boethius in which the

¹ See the preface to his *Regulae de Numerorum Abaci Rationibus*, in Bubnov, p. 6; cf. note 5.

² Bubnov, p. 197 and note 1.

See Chasles, in the *Comptes rendus de l'Académie des Sciences*, lxiv (1867) 1062 ff.

³ Bubnov, p. 205 and note 1.

abacus is described is in fact a forgery of the eleventh century compiled in a blundering way from various sources and borrowing the whole account of the abacus from Gerbert.¹ The influence of Gerbert in the century after him is shown not only by this forgery which sought to attach his work to a famous name of the sixth century, but also by the treatises of several other writers on the abacus, among whom Bernelinus and Herman the Cripple of Reichenau are the best known.²

At the beginning of the twelfth century two more treatises on the subject were produced by Master Ralph of Laon and by Adelard of Bath; and there is also a brief collection of *Reguncule super Abacum*, which was printed at Rome in

¹ *Ibid.*, p. 188 note 23. Dr. J. Tropicke, in his *Geschichte der Elementar-Mathematik* (Leipzig 1902) i. 12 f., inclines to this conclusion in regard to the abacus contained in the *Geometria* of Boethius, but makes no mention of Dr. Bubnov's investigations.

² See Cantor, i. 825-834. An extremely interesting manuscript at St. John's College, Oxford, cod. xvii, written for the most part in several hands of the early part of the twelfth century, contains a number of abacistic

works, including those of Abbo and Heriger, commentaries on Gerbert, &c. Dr. Bubnov gives a list of them, pp. lii, liii. Fo. 3*b* was written in 1110, and the handwriting is unmistakably English. The manuscript belonged to Thorney abbey, where it may have been written: see for instance fo. 29. It contains Anglo-Saxon entries—one on fo. 7*b* from Bryhtferð the monk of Ramsey,—runes, and not a few words well written in Greek characters.

1882 from a manuscript in the Vatican library¹ by Enrico Narducci, in the fifteenth volume of prince Baldassare Boncompagni's *Bullettino di Bibliografia e di Storia delle Scienze matematiche e fisiche*,² and is of special interest to us because, like Adelard's treatise, it is of English origin. Its author, Turchillus *compotista*,³ dedicates his book to Simon de Rotol, apparently Simon of Rutland, who like him had learned his art from 'our venerable master William R.'; and whom William the writer places above all the calculators now living. Turchill gives the plan of the abacus, with the signs and names for the nine digits which were used for counters. 'These signs (*figurae*),' he says,⁴ 'as *domnus* William R bears witness, we have from the Pythagoreans,' that is from the forged Boethius,⁵ 'but the names from the Arabs.' Turchill deals with the use of the abacus for the

¹ Cod. 3123, of the second half of the twelfth century.

² Pp. 135-154. I owe this reference to the kindness of my friend Mr. Haskins.

³ The editor's attempt to connect the author with Thurkill who saw his famous vision in Essex in 1206 (pp. 128 ff.) is ill-conceived. Apart from the question of date, the Vision does not profess to be written by Thurkill, and is probably by Ralph of Cogges-

hall: see H. L. D. Ward, *Catalogue of Romances in the Department of Manuscripts in the British Museum*, ii (1893) 506-514.

⁴ P. 136.

⁵ See Bubnov, pp. 156 f., 195 and the notes. Turchill says (p. 150) that we have the name of one of the fractions of the as *non ab antiquis sed a predicto Guillelmo R validissimo calculatore*.

practical purpose of working accounts. Thus he says,

¹ When you first approach the abacus, that is the science of the abacus, set out the debtors with their debts; draw three lines across the middle of the table lengthwise, and put the tokens representing each, that is the number of those who pay and the number of what is to be paid, and arrange carefully the sum arising from their multiplication. In the upper line put the debts, in the lower the debtors; and the sum proceeding from these amounts in the middle. For example: suppose there are 23 knights, and each owes you six marks. You want to know what total number of marks is made up of these small sums, that is, of 23 times 6 marks. In the upper line of the column of units, put a six for the 6 marks that are owing; and in the lower line put a 2 and 3, a 2 in the column of tens and a 3 in the column of units for the 23 knights, because they are the debtors.

The process which is given at length and occupies a large quarto page is a tedious one, but it brings out the required result, 138 marks. In another example² a pound is to be divided among 288 workmen; and each one is found to deserve a halfpenny and a farthing and a third of a farthing, or as we should say more compendiously five-sixths of a penny. The most interesting example occurs near the end:

Verbi gratia. Ducente marce sunt inter $\bar{\text{ii}}^{\text{p}}$ hidas dividende, que sunt hide totius Eisexie, ut ait Hugo Bocolandie.³

¹ P. 137.

² Pp. 151 f.

³ *Bocolandie* in the manuscript.

'Two thousand five hundred hides are the hides of all Essex, as says Hugh of Buckland.' The figure is nearly correct : in Domesday Book Maitland made it 2,650.¹ But what strikes one is that Hugh of Buckland is spoken of as a living witness and in a personal way. Now Hugh is said to have been sheriff of eight counties, and Essex was one of them.² He was constantly employed during the earlier years of Henry I, but is not found mentioned after 1114 and appears to have been dead in 1115.³ This would seem to fix the date of our treatise. It introduces us to two men in England interested in the reckoning of the abacus in the first years of the twelfth century, Turchill and Simon of Rutland, both disciples of the famous calculator William R. All these names are otherwise unknown to us ;⁴ but it is not impossible, as Professor C. H. Haskins suggests,⁵ that the master may be William bishop of Syracuse,⁶ to whom Adelard of Bath dedicated his treatise *de Eodem et Diverso*, as 'most learned in all mathematical arts'.⁷

¹ Domesday Book and beyond, 1897, p. 400.

² *Chronicon Monasterii de Abingdon*, ii. 117. Compare Mr. H. E. Salter's remarks in the *English Historical Review*, xxvi (1911) 490.

³ See Robinson, *Gilbert Crispin*, pp. 138, 148, 155.

⁴ The treatise is followed by a letter on the conversion of

pounds into marks addressed by Turchill to one Gilbert. It is printed by Narducci, pp. 127 f.

⁵ In a paper which reached me after this lecture was in print and which has since appeared in the *English Historical Review* for January 1912 (xxvii. 103).

⁶ From about 1104 to 1115.

⁷ A. Jourdain, *Recherches*

Ralph's *Liber de Abaco* was published for the first time in 1890 from the only known manuscript at Paris¹ by Dr. Alfred Nagl in the supplement to the thirty-fourth volume of the *Zeitschrift für Mathematik und Physik*.² Unlike most abacists he condescended to treat of subtraction and addition as well as of the more difficult processes. He also used signs for the digits which, as drawn in our thirteenth-century manuscript, bear a close resemblance to the Arabic numerals. What is more interesting is that he has a sign \ominus resembling zero, which he calls *sipos* (perhaps a corruption of $\psi\eta\phi\omicron\varsigma$) or *rotula* ; but he used it only for multiplication and in a manner which, as his editor points out,³ is not only superfluous but confusing for calculations on the abacus. Apart from this system of signs, which may have come directly or indirectly from Arabic sources, Ralph bases himself entirely on the traditional authors such as Gerbert and Herman of Reichenau.⁴

Adelard's *Regulae Abaci* are preserved in three

critiques sur l'Âge et l'Origine des Traductions Latines d'Aristote (ed. C. Jourdain, Paris 1843), p. 453.

¹ Formerly in the abbey of St. Victor, cod. 534, now in the National Library, Fonds Latin 15120. Chasles just notices the existence of the book in the *Comptes*

rendus de l'Académie des Sciences, xvi (1843) 162.

² Pp. 85-133.

³ P. 91 ; Cantor, i. 842. He used the sign as a mark to indicate the figure reached in a series of numbers to be multiplied.

⁴ Cf. Nagl, p. 100.

manuscripts at Leyden, Paris, and Rome, from which the work was printed in 1881 by Prince Baldassare Boncompagni in the fourteenth volume of the *Bullettino di Bibliografia e di Storia delle Scienze matematiche e fisiche*.¹ Adelard cites Gerbert more than once, as the man *qui hoc opus nostris Gallis restituit et regulis succintim compositis illustravit*,² but he appears to rest principally on the book attributed to Boethius and on an anonymous treatise on fractions written perhaps in Gerbert's time.³ I cannot however profess to have examined the relations of the work critically, a task for which I am not competent. All that concerns me is to show that he continues the line of abacists of the tenth and eleventh centuries.

Now Adelard left England towards the end of the eleventh century and studied as a young man at Tours, after which he engaged in teaching at Laon. He left Laon probably not later than 1109 in order to acquaint himself with the learning of the Arabs—he had already travelled as far as southern Italy, but now he spent perhaps seven years in oriental travel.⁴ At least in the preface to his *Quaestiones naturales* he says that seven years have passed since he quitted Laon, but it does not follow that the whole time was spent in

¹ Pp. 91-134.

² P. 91 lines 23, 24.

³ Printed by Bubnov pp. 227-244.

⁴ See especially Mr. Haskins's valuable paper in the *English Historical Review*, xxvi (1911) 491-498.

the east. I must not here speak of the important work which Adelard accomplished in introducing large ranges of Arab science into the Latin world; his translation of the astronomical tables of Al Khuwarezmi or his translation, also from the Arabic, of Euclid's *Elements of Geometry*. I only advert to his place as a leading pioneer in a process which altered the whole system of learning and teaching in western Europe, in order to fix the date of his treatise on the abacus. That work belongs to a time before he had come into contact with the oriental literature of science, and may therefore with little hesitation be assigned to the time when he was occupied in teaching, and probably in attending lectures too, at Laon in the first decade of the twelfth century.

Laon was then a famous place of study, perhaps for twenty years the most important school in the west.¹ It seems to have been specially frequented by mature scholars, such as were William of Champeaux, Peter Abailard, and Gilbert of La Porrée. For this reason, I take it, Anselm the theologian who gave the school its chief repute, was known as the *doctor doctorum*. But the younger students were not forgotten, and Anselm's brother Ralph, the writer on the abacus, besides teaching theology, gave instruction in the liberal arts. Laon had for some time past had a close con-

¹ Compare my *Illustrations of the History of Medieval Thought* (1884) pp. 111 ff.

nexion with England. Helinand, a clerk of Edward the Confessor,¹ was made bishop of the see about 1052 and held it for forty-six years until about 1098. It was apparently in his house² that William of Corbeil, the future archbishop of Canterbury, lived when engaged in the education of the sons of Ralph the chancellor of the English king.³ Some years later the great justiciar, bishop Roger of Salisbury, sent to Laon his two nephews, Alexander and Nigel, afterwards bishops of Lincoln and Ely, and the younger of them treasurer. They were probably there during the time when Waldric, who had been chancellor to Henry I since 1103, was bishop of Laon; that is to say, after 1106.⁴ If Waldric's pontificate was tempestuous and not altogether creditable, still the visits he paid to England⁵ helped to keep up the connexion.

A striking illustration of the impress made upon

¹ Guibert de Vita sua, iii. 2 (ed. G. Bourgin, Paris 1907) pp. 130 f.

² Here I follow the late Mr. T. A. Archer, whose paper in the English Historical Review, ii (1887) 103-112, throws much light on the relations between England and Laon about 1100.

³ See Herman de Miraculis sanctae Mariae Laudunensis, ii. 6, in Migne's Patrologia Latina, clvi. 977. Mr. Archer believed Ralph to be Ranulf Flambard, and it is known that

Ranulf had two sons whom he was bringing up with a view to a clerical career about 1102: see Mr. Archer's paper, ubi supra, p. 108. But it is on the whole more probable that Herman, who wrote near the middle of the century, confused Ranulf with Ralph who was chancellor from 1107 to 1123.

⁴ See Mr. H. W. C. Davis's paper in the English Historical Review, xxvi (1911) 87 f.

⁵ Guibert iii. 4, 7 pp. 144, 155.

England by the school of Laon is furnished by a narrative of a journey made to this country not long after 1123 by a party of clergymen from Laon. The cathedral church had been burned down during the riots that accompanied the establishment of a commune at Laon in 1112, when bishop Waldric was murdered. Some of the clergy of the church at once set forth with their reliquary and visited various parts of France to collect offerings for the rebuilding.¹ When the money was exhausted, nearly twelve years afterwards,²

¹ Herman i. 3-13 pp. 967-972.

² Herman describes this visit as though it was paid in the year following the journey through France; the latter ended about St. Matthew's day, and the former began on the Monday before Palm Sunday: i. 13, ii. 1 pp. 972, 973. But in the interval between them the *templum* was *ex magna parte reparatum*. This requires a space of more than six months. It should be noticed that Herman inserts the actual report of the clergymen sent to England in their own words, and this report speaks of archbishop William of Corbeil as *nobis notissimus*. This cannot therefore be a mistake as Mr. Archer supposed, p. 105, but is a proof that the report was written

later than 1123. This was remarked by Wilmans, *Monumenta Germaniae, Scriptorum*, xii. 653 n. 2. There is no evidence connecting William with Canterbury before he was archbishop. It is probable that Herman when incorporating the report in his work found the dates of the days of the journeys inserted in a calendar, and erroneously inferred that they took place in successive years. The second journey was made not long after 1123, because it is related by Guibert of Nogent in two chapters (12, 13) which interrupt the sequence of events in the third book de Vita sua and appear to have been inserted in it at a date subsequent to that at which the rest of the work was written. It was certainly made before 1132 because the

they determined to send out a new deputation, this time to England, to collect a fresh supply of alms. Wherever they went they found a ready welcome, in Canterbury, Salisbury, Exeter, and elsewhere, because they came from a place associated with the memory of the great master Anselm,¹ whose disciples were found or had relations at all these places.

To sum up the results of our present enquiry, the system of the Exchequer is a system of reckoning based upon the abacus. Treatises on this subject were written at Laon, one of them by Adelard of Bath, who earned a great name as an expounder of mathematics and physical science. The school of Laon had an unequalled influence on English scholars, one of whom lived to be treasurer. And this influence was exerted precisely at the time when the system of the abacus was introduced into the English treasury. Let me add one fact: Adelard of Bath is known to have received a discharge from payment of the murder fine levied upon the hundred in 1130.² The amount of his discharge was 4s. 6d., and implies that he held a small estate in Wiltshire. Such exemptions were the rule in the case of persons in the employment of the Court; and if we infer

travellers found, apparently at Glastonbury, an old Laon student Agardus, or Algarus, who became bishop of Coutances before that year: Gallia Christiana xi (ed. P. Piolin, 1874), 874.

¹ Herman iii. 6 p. 977; 12 p. 982; 13, 15 p. 983.

² Roll of 31 Henry I p. 22.

that Adelard's service was connected with the Exchequer, the suggestion gains in probability when we remember that the Exchequer was in existence before 1118 and that Nigel or Neal, the future treasurer, a former student at Laon, was actively engaged in the business of the Court at least as early as 1126 or 1127.¹ In order to avoid misunderstanding I should explain that I am not claiming that the treatises on the abacus in themselves would help in working accounts. Addition and subtraction were too elementary to find a place in most of the treatises I have seen; the student was assumed to have mastered these processes already. But it was the practical familiarity with the instrument which was important, and it was the introduction of this instrument in the form of the Exchequer which made an epoch in the history of the English Treasury.

It has long been disputed whether the Exchequer came to England from Normandy or conversely passed to Normandy from England. If the arguments which I have submitted obtain acceptance, it will result that the Exchequer is a system of account rendered possible by a simple mathematical apparatus which Englishmen learned in France.

¹ The date, 1124, considered probable by the editor (p. 541) for the charter dated at London in the Chronicon Monasterii de Abingdon, ii. 164, in which Nigel appears as witness, is inadmissible, because Henry I left England after Whitsuntide in 1123 and did not return until September 1126.

It was established in England under a king who was also duke of Normandy; and in very few years it is found existing in Normandy. Until lately the statement of Thomas Stapleton and Léopold Delisle¹ that there was no evidence for an Exchequer in Normandy until the reign of Henry II held the field; but in 1899 Mr. Round printed a document which proved that pleas were heard before the barons of the Exchequer in Normandy about the year 1130,² and mentioned a judgement given by John bishop of Lisieux and Robert de Haia and many others at the Exchequer.³

This introduces a very interesting combination. John, who was a man of good education, had been archdeacon of Sées, when he and his bishop Serlo were compelled by the oppression of Robert of Belesme to flee into England in 1103.⁴ He was

¹ Bibliothèque de l'École des Chartes, 2nd series, v. 268, 270.

² See his paper on Bernard the King's Scribe, in the English Historical Review, xiv. 417-430. The document is printed on p. 426. The description of it given by A. Heales, *The Records of Merton Priory* (1898) p. 10, abounds in mistakes.

³ Unfortunately we cannot fix the date with precision to a time before 1130, because Robert of Évreux, whom Mr.

Round identified with a man mentioned as dead in the Roll of 31 Henry I, p. 159, is more probably the treasurer of the same name and place, whom Mr. Haskins has found to have lived to be chaplain to Stephen. See his paper on *The Administration of Normandy under Henry I* in the English Historical Review, xxiv (1909) 225.

⁴ Ordericus Vitalis, *Historia ecclesiastica* xi. 7, 31 vol. iv. 192, 274 f., ed. A. Le Prevost.

already well known to king Henry, who made him one of his chaplains and called him into his counsels.¹ John was thus, as Mr. Round points out², brought into constant association with bishop Roger of Salisbury and with the staff of officials who reorganized the administration of England. The connexion was not broken when archdeacon John became bishop of Lisieux in 1107. His nephew, also John and also archdeacon of Sées, is found hearing a plea in England in company with the keeper of the king's seal and other officials at a date before 1124 when he became bishop of Sées.³ Thus we find the uncle trained in the English Chapel in England and acting as head of the Norman Exchequer about 1130, and we find the nephew holding rank in the English Court above the keeper of the seal before 1124. The process is from England to Normandy, not from Normandy to England.

This discovery, I believe, sets the facts in their true relation; but it would not be proper that I should pass over in silence the statements in the Dialogue which deal with the subject. The Exchequer, says bishop Richard,

⁴ is said to have taken its origin from the very conquest of the kingdom by king William, though its principle is

¹ 'Inter praecipuos regis capellanos computatus est, est: ' *ibid.*, p. 275.

² *Ubi supra*, p. 427.

³ *Ibid.*, p. 428.

⁴ *Dialogus* i. 4 p. 176.

