

Silver coins, wooden tallies and parchment rolls in Henry III's Exchequer

RICHARD CASSIDY 

In the mid thirteenth century, England used only a single coin, the silver penny. The flow of coins into and out of the government's treasury was recorded in the rolls of the Exchequer of Receipt. These receipt and issue rolls have been largely ignored, compared to the pipe rolls, which were records of audit. Some more obscure records, the memoranda of issue, help to show how the daily operations of government finance worked, when cash was the only medium available. They indicate something surprising: the receipt and issue rolls do not necessarily record transactions which took place during the periods they nominally cover. They also show that the Exchequer was experimenting with other forms of payment, using tally sticks, several decades earlier than was previously known. The rolls and the tallies indicate that the objectives of the Exchequer were not, as we would now expect, concerned with balancing income and expenditure, drawing up a budget, or even recording cash flows within a particular year. These concepts were as yet unknown. Instead, the Exchequer's aim was to ensure the accountability of officials, its own and those in other branches of government, by allocating financial responsibility to individuals rather than institutions.

Keywords: thirteenth-century England, Exchequer of Receipt, tally sticks, accountability

JEL classification: N23, N43

England in the mid thirteenth century, in the reign of Henry III, had a fiscal system based on a single coin, the silver penny. Payments of cash to and from the central government were handled by the Exchequer of Receipt, or Lower Exchequer. The Exchequer of Receipt kept detailed records of cash receipts and issues, in parchment rolls, and produced the wooden tally sticks which served as evidence of payment. These records have been used to show how government attempted to track and control the flow of cash, and as evidence of royal revenue and expenditure (for example, Ormrod 1991; Barratt 2004). They also contain evidence of attitudes to official accountability, which make it apparent that the rolls are not straightforward records of transactions, but include events taking place outside the periods they

Richard Cassidy: cass@cmjk.com. I would like to record my gratitude to several people. Andy Ford invited me to deliver a talk at a Reading University workshop during a pandemic, when I could not visit libraries or archives; I then had to look more carefully at photos of rolls which I had taken many years previously, and found the material used in this article. Tony Moore was both prompt and helpful with ideas and encouragement. Not least, the editor and two reviewers made me think harder and write more clearly.

nominally cover. In addition, they suggest that the Exchequer was experimenting with payment by tally several decades earlier than has hitherto been assumed.

Many of the rolls produced in the Exchequer of Receipt still survive in The National Archives, but few have been published, other than those from the 1220s and 1241–2 published by the Pipe Roll Society (Stacey 1992; Barratt 2003, 2007). In particular, the rolls catalogued as memoranda of issue have received little attention. Despite their name, these cover both issues and receipts, as well as miscellaneous notes which the Exchequer of Receipt thought worth recording. They add to our knowledge of how the Exchequer worked, with its interlocking series of rolls, and they illustrate the use of tally sticks both as records of payment, and as a means of payment.

I

The Exchequer of Receipt was functionally and physically separate from the Upper Exchequer; the two sides of the Exchequer occupied buildings on either side of Westminster Hall. The Upper Exchequer was concerned with the audit of officials' accounts, leading to the production of the annual pipe rolls. This has received more attention from financial historians than the work of the Lower Exchequer (Baxter 1989; Jones 2009). This is at least in part due to the survival both of an almost continuous series of pipe rolls from the mid twelfth century onwards, and of the *Dialogue of the Exchequer*, a unique contemporary document from around 1180, describing its procedures (Amt and Church 2007). Recent research has shown that the *Dialogue* may well be misleading about the operations of the Upper Exchequer even when it was written (Hagger 2009; Kypta 2018). In addition, despite the attention they have received, pipe rolls may have become less significant as other records proliferated. T. F. Tout, in his study of medieval administration, wrote: 'The place occupied by the pipe roll in the twelfth century in relation to our subject is taken up in the thirteenth and fourteenth centuries by the issue rolls of the exchequer' (Tout 1920–33, 1, p. 39). The Exchequer was not static, as we will see, and the *Dialogue* is still less helpful as a guide to its practices 70 or 80 years on. These have to be pieced together from the records themselves.

Recording cash received and paid out was clearly an essential task in a system based entirely on coins. This cash took the form of silver pennies, the only coin in general use.¹ Payments in kind had long disappeared from central government, apart from symbolic rents of hawks, horseshoes and so on. At the local level, there were still a few traditional payments of produce – the sheriffs received hens in Berkshire, fish in Northumberland² – but these were sold locally, and the sheriffs delivered only

¹ Henry III's attempt to introduce a gold penny in 1257 had no practical impact. It was immediately rejected by the merchants of London, and the silver penny remained the only coin actually in use (Stapleton 1846, p. 30; Carpenter 1996, p. 127).

² Sheriffs' accounts for 1258–9, TNA: E 389/46 rot. 2, m. 1, and E 101/505/10 m. 1.

cash when they came to the Exchequer. Pounds, shillings and marks existed only on parchment, as money of account, and all real-world transactions had to be conducted in silver pennies. The penny was an inconveniently small denomination for large-scale business. When Henry III went to Gascony in 1253, for example, he needed money to be sent from England and Ireland (Tout 1920–33, 1, pp. 270–2). The issue roll shows that the Exchequer sent 13,060 marks. And it confirms that it actually sent that sum in cash: it also paid wages for sailors, and bought cables and anchors for a ship to carry the king's treasure to Gascony.³ This amount would come to over 2 million pennies, weighing about 3 tonnes.

Some of the inconvenience of shipping coins within the country was avoided by having local officials, such as sheriffs, spend some of the revenues they had collected in the same area. The central government sent the sheriff a writ, instructing him to buy supplies or repair a castle, for instance, and made the appropriate allowance in his account when it was audited. Writs ordering payments to be made were copied onto *liberate* rolls. Local payments at least reduced the administrative burden of having to send cash to Westminster and back again. But much of local revenues was still delivered to the Treasury, as cash.⁴

The difficulty and danger of counting and transporting bulk quantities of silver coins seem obvious, but at that time the English government stuck to this simple form of payment. This is perhaps more comprehensible within a small island, even though the transfer of large sums sometimes needed an armed escort, particularly during the disturbances of the 1260s (Cassidy 2012, p. 51). It is less easy to explain for overseas transfers, when Italian merchants were already arranging transfers between the major trading cities of western Europe, although bills of exchange did not develop until later in the century (De Roover 1963, p. 67; Spufford 1988, pp. 254–5). Italian merchants did not take a major role in government finance under Henry III, as they would through their involvement in the customs in the following reign (Kaeuper 1973, pp. 76–80), and their ability to handle overseas payments seems to have been ignored by the English government. Large sums were physically shipped between England, Ireland and France. Payments to overseas creditors appear to have been made in London, leaving the problem of transfer to the recipient. The regular payment of 1,000 marks a year to the pope, known as the census, was often in arrears, but when it was paid, it was paid in England to the papal nuncio.⁵

These details are recorded in the rolls of the Exchequer of Receipt, recording payments of cash in and out. In the mid thirteenth century it recorded cash received in two ways: in chronological, or single-column, receipt rolls, recording payments into the Exchequer in date order, with daily and weekly totals; and in two- or three-

³ TNA: E 403/9 m. 1.

⁴ In the 1259 pipe roll, some £13,000 was paid to the Treasury, out of a total £22,000 collected by the sheriffs in the counties (Cassidy 2012, p. 67).

⁵ For example, TNA: E 403/13 m. 4.

column receipt rolls, recording the details of lump sum payments by sheriffs and other officials, arranged by county. When cash was paid in, the Exchequer produced a tally stick, with notches cut into it to show the amount received; this was then split, with one part retained by the Exchequer, the other by the payer, who could use it as evidence of payment, when his account was audited. Cash being paid out was recorded in issue rolls, showing payments made by the Exchequer, largely in date order. In addition, the Exchequer kept a series of *liberate* rolls, copying the writs received by the Exchequer ordering it to make payments. The chronological receipt rolls, issue rolls and *liberate* rolls, each covering a half-year beginning after Michaelmas or after Easter, were produced in duplicate or triplicate. It is no longer clear for whom each roll was made, or where it was stored (Jenkinson 1922, pp. 206–20). They were produced after the events they record, in a clear and careful hand, rather than being written up as payments were made. They are extravagant in their use of parchment, spaciously laid out and written on one side only, rolls for archiving rather than working documents.

Such rolls could be used as evidence of payments made, should disputes arise. For example, a receipt roll was cited in 1236 in proceedings in the Exchequer of Pleas involving a clerk who had altered a tally (Jenkinson and Formoy 1932, no. 16). In 1258, a receipt roll was used to establish that a Bordeaux merchant had actually been paid for wine sold to the king.⁶ A receipt roll was also used as evidence when the two parts of a tally differed (Madox 1769, II, p. 260). But these uses would hardly justify keeping multiple copies of the rolls, when much of their content was repeated in other series of records, particularly in the pipe rolls, and in the rolls produced by the Chancery recording its writs. Perhaps the production of individual rolls for various Exchequer officials continued out of bureaucratic inertia, or simply as job creation for Exchequer clerks. The production of so many rolls is even harder to explain, by modern standards, because they were not used to balance revenue and expenditure. There appears to be only one attempt to compare receipts and issues, a jumbled note at the foot of the Easter 1252 issue roll which states that total issues exceeded total receipts by £183 6s 6d.⁷ That apart, there is no sign that this question was thought worth asking. It would not necessarily have been meaningful, in any case, as much government revenue and expenditure was handled locally, or channelled through the Wardrobe. The Wardrobe was the department responsible for the provision of the royal household, receiving cash from several sources: from the Treasury; from local officials who accounted at the Exchequer; and from sources outside the Exchequer's control, such as sales of gold or loans. Wardrobe finances varied widely from year to year: in 1258–9, its revenue was some £11,500, of which 75 per cent came from the Treasury; in the next year, revenue was £20,400, and only 22 per cent of this came from the Treasury (Wild 2012, table XIX). Under

⁶ Memoranda roll TNA: E 159/32 m. 4d.

⁷ TNA: E 403/7 m. 3.

these circumstances, the receipt and issue rolls can only record a part of the overall picture of government finance.

Similarly, the rolls were not used to keep track of current resources, or to budget for the future. These were alien concepts to Henry III's Exchequer. There are no systematic records of the amount of cash in hand until the *jornalia* rolls of the 1290s.⁸ When Henry III wanted to know what cash was available in November 1263, the treasurer had to investigate the treasury in person, finding only £10 in current coin and some purses of money awaiting assaying.⁹ It was not until 1284 that there was the first attempt to produce an estimate of annual revenue, to give an overall picture of the government's financial situation (Mills 1925). As Mabel Mills wrote: 'The medieval exchequer officials had grave difficulties in estimating current revenue: it is doubtful indeed whether any treasurer before 1360 knew accurately the king's annual income' (Mills 1926, p. 429).

II

But if the carefully drawn-up receipt and issue rolls of the Exchequer of Receipt were not used for cash monitoring or budgeting, what were they for? Another function is suggested by another, rather obscure, set of rolls, which are working documents rather than formal records. The Exchequer of Receipt also produced rolls now known as memoranda of issue, catalogued by The National Archives together with the issue rolls. The earliest of these memoranda of issue to survive is from Michaelmas term 1253, and there are three more from Henry III's reign, for Michaelmas term 1256, and for Easter and Michaelmas terms 1257.¹⁰ They thus all fall within the period when Philip Lovel was treasurer, although there are later examples from the reign of Edward I. All of them include records of both receipts and issues, grouped together under various headings. The earliest notice of these rolls seems to be in a 1922 description of the archive of the Exchequer of Receipt (Jenkinson 1922, p. 207). They are not mentioned specifically in the printed guides to the public records (Giuseppi 1923, I, p. 184; Public Record Office 1963, I, p. 98), or in the current online catalogue of The National Archives.¹¹ I have found only a few examples of historians having made use of these rolls, at least for the thirteenth century.¹²

As these rolls are almost unknown, and are inadequately, or even misleadingly, described as memoranda of issue, it might be helpful to sketch their contents, starting

⁸ TNA series E 405 runs from 1292.

⁹ TNA: E 159/38 m. 2d, E 368/38 m. 2.

¹⁰ TNA: E 403/8, 12, 14 and 16, respectively.

¹¹ The National Archives catalogue, 'E 403: Exchequer of Receipt: Issue Rolls and Registers', <https://discovery.nationalarchives.gov.uk/browse/r/h/C6769>

¹² References from TNA: E 403/8 and 14 to payments to merchants of Douai, in Bell, Brooks and Moore 2014, p. 138; use of memoranda of issue to record loan repayments by instalments in the reign of Edward I and later, in Bell, Brooks and Moore 2009, p. 427; memoranda as a record of partial payments, in Moore 2013, p. 4.

with the first survivor, TNA: E 403/8. It is a single rotulet, that is, two parchment membranes stitched together head-to-tail to form a single sheet. Each side is headed 'Memorandum of Michaelmas term 1253'.¹³ On the face, immediately beneath this heading, is a group of three entries:

From Reginald of Cobham, 2 marks of gold for having custody. Also 2 marks of gold in Hilary term.

From the prior of Ogbourne, 10 marks of gold for having confirmation.

From Richard de Montfichet, 4 marks in bezants for having his bailiwick again.

It is immediately apparent that these are not issues – they are payments received *from* these individuals. They are also payments in gold, or in gold coins, which are not usually found in the Exchequer. And indeed, two of them can be traced in the Chancery's fine rolls, where they appear as fines to be paid into the Wardrobe, rather than the Exchequer: a grant of custody in February 1253 to Reginald of Cobham, for which he is to pay 2 m of gold each term; and a fine for Montfichet to have his bailiwick of the forest back, due at Michaelmas 1253 (*CFR* 1252-3, no. 431; *CFR* 1251-2, no. 1299). In the early 1250s Henry III was attempting to build up a gold treasure, collected in the Wardrobe and largely outside Exchequer scrutiny; but Henry had left for Gascony in August 1253, taking the keeper of the Wardrobe with him. In his absence, the Exchequer appears to have taken over responsibility for his remaining gold. Near the foot of this rotulet this is confirmed: it notes that the treasurer, Philip Lovel, received gold from the keeper of the Wardrobe at Portsmouth when Henry sailed for Gascony. It then notes that, in March 1254, Earl Richard, the king's brother, received from the treasurer 503 m of gold, the last of Henry's gold treasure, as security for a loan of 4,000 m (Carpenter 1996, 2020, p. 591; *CPR* 1247-58, p. 364). Unfortunately, we have no accounts for the Wardrobe for this period, because none were compiled (the keeper of the Wardrobe died later in 1254, and Henry pardoned his executors from producing accounts) (*CPR* 1247-58, p. 388). It is still clear that the memorandum is recording transactions which are not issues, and which are outside the Exchequer's normal activities.

The bulk of the face of the rotulet is occupied by groups of entries, roughly arranged in three columns, clearly written at different times by several different hands. In every group, nearly all the entries have been crossed through. A large group in the first column is made up of 26 entries headed by names of counties, recording payments from sheriffs or from officials representing liberties. They record series of payments into the Exchequer, taking the form:

¹³ *Memorandum de Termino Sancti Michaelis anno xxxviii^o Incipiente* – literally, memorandum of Michaelmas term of the 38th year [of Henry III's reign] beginning. That is, the term beginning 30 September in which the regnal year 1253-4 begins.

Warwickshire and Leicestershire

From William Mansel, sheriff, £99 10s 1½d, also 26s without a tally. Also £11 3s 5d. And 7s 5d is owing. From the same, £67 10s without a tally. Half a mark without a tally. ...

Northamptonshire

From the bailiff of the abbot of Peterborough, £49 10s without a tally. Also £10 without a tally. And 58s 1d is owing.

These sums can be linked to the receipt rolls for this term, which show that the sheriff paid in the first two sums on 6 October and the third on 12 November. There was then a gap, until 23 January, when he paid in £67 ½ m (perhaps a scribal error for the £67 10s recorded above, or vice versa). The bailiff's payments are also in the receipt roll, £29 10s on 8 October, £20 on 9 October and £10 on 31 October 1253.¹⁴ Most of the other payments from counties can also be found in the receipt rolls. It seems likely that these entries record the process of payment, showing the sum due and in some cases the amount still owed, with the entry being crossed through when payment was complete, and could be transferred to the receipt roll. The only explanation or description for these payments given in the memorandum is the phrase 'without a tally' (*sine tallia*). This is unusual; the normal practice was for the Lower Exchequer to cut a tally stick to be given to each individual payer. These payments were therefore not simple payments of the sheriff and bailiff's own debts; as will be explained in more detail below, they were payments of lump sums on behalf of several debtors.

The second column of the memorandum contains a list of payments to chaplains, royal employees, and recipients of royal charity, such as:

Buche the crossbowman, 20s. Also 3 1s 8d. Also 1 m. Also 40s ...
 Brothers of St Giles [lepers], 39s 2½ d of fixed alms.

Nearly all of these people can be found in much the same order at the end of the issue roll for this term, as recipients of their full allowance for the term: £9 15s for Buche, 60s for the leper brothers.¹⁵ The memorandum thus seems to record partial instalments of these routine payments from the Exchequer.

The other large group of entries on the face of this roll is headed 'Prests [advances of cash] of Michaelmas term' consisting of miscellaneous payments, ranging from 1 5d for carrying the king's treasure over the Thames to Lambeth, to 200 m for the queen and £100 for Simon de Montfort. Most of the smaller payments do not appear in the issue rolls. There is also a scattering of short notes, standing by themselves, recording a variety of payments and cash advances, such as 100 m to the executors of the

¹⁴ TNA: E 401/23 and 24.

¹⁵ TNA: E403/9 m. 2.

bishop of Chichester out of a writ for £500, or £83 ½ m to Edward of Westminster for buying gold.¹⁶

The reverse of this roll looks quite different, with just two columns of single-line entries, mostly not crossed through, occupying only the first membrane of the rotulet. The first column is headed 'Receipts from Jews for the use of R. earl of Cornwall', the second 'Gold', apparently continuing in the first column under 'Also small gold'. Many entries are faded and hard to read, and the left edge of the rotulet is missing. Nevertheless, some entries are legible, and take this form:

Hampshire	From Richard Cockel 40d for debt of Abraham Pinch.
Norfolk	From William Bardolf £10 for debt of Elias son of Chere.
Essex	From Maundina the widow 4s for a fine for several debts.

This would seem to be a list of payments received, mostly quite small, mainly for Jewish debt. It is not a list of issues, although this description applies to at least a part of the next surviving memorandum, for Michaelmas term 1256.¹⁷ This roll similarly includes both large blocks of entries for receipts and issues, and scattered notes about the appointment of attorneys to receive payments, and payments to Exchequer staff during the vacation. On the face, there is a column headed, 'Small gold' (*Parvum aurum*), with 38 entries recording payments received, many for Jewish debt, for relatively small amounts: the total of the column is given as £27 4s 4½d. The reverse is mostly occupied by two columns of records of partial payments, many crossed through, and a third column of purchases of office supplies such as parchment, and payments to Exchequer staff, chaplains and other regular recipients of cash. The partial payments read like this:

Hugh de Grandimonte 10 m on a writ containing £20.
Peter de Saltu 100s on his writ containing £36.

The first of these entries has been heavily crossed through; it refers to a writ in the *liberate* roll for payment of Hugh's annual fee (*CLR* 1251–60, p. 357), and the issue roll for the term shows that Hugh had been paid the full £20.¹⁸ In entries like this, one or more part-payments were noted in the memorandum, and when the final payment was made, the memorandum entry was struck through and the full sum was recorded as a single payment in the issue roll. The second example is not crossed through, is marked *p* in the left margin, and is not in the issue roll; the *liberate* roll shows that this was a payment towards a debt of £36 for wine taken from Peter and a colleague for the use of the king and his household, when the king returned from France in December 1254. The *p* is used in the same way as it was in the records of judicial

¹⁶ The writ for payment to the executors of the bishop is in the *liberate* rolls: *Calendar of the Liberate Rolls* [henceforth *CLR*] 1251–60, p. 126. Neither payment is in the issue rolls for this term and the next, E 403/9 and 10.

¹⁷ TNA: E 403/12. It is headed *Memorandum de termino S'ti Michaelis anno x^l primo incipiente*.

¹⁸ TNA: E 403/11 m. 4.

revenue, to show *parcialia* – debts which had only partially been paid (*CLR 1251–60*, p. 195; Meekings 1979, I, p. 132). These examples demonstrate that the issue rolls are potentially misleading as a record of expenditure: they excluded part-payments which were made during the term, and included completed payments which had actually been spread over one or more previous terms. This is discussed further below. They incidentally illustrate the delays faced by suppliers to the royal household, who could wait years for payment. Peter de Saltu crops up again in the next memorandum, for Easter term 1257, receiving two sums of 10 m but still only partially paid, and thus marked with *p*.¹⁹ Not all royal debtors were treated like this wine merchant, however; many writs for annual fees were paid fairly promptly, and royal favour could put influential figures at the front of the queue. In the half-year covered by this memorandum, from Michaelmas 1256 to Easter 1257, the Exchequer was sent 137 *liberate* writs instructing it to pay cash; of these, 68 were paid in full during that same half-year. There were also 18 payments under writs patent (orders to make recurring annual or half-yearly payments, which did not need further specific instructions).²⁰ On the other hand, we cannot know how many times *liberate* writs were *not* sent, because the officials in the Chancery knew that there would be no cash to honour them, or how often holders of writs patent were sent away empty-handed.

The next memorandum of issue, for the following term, Easter 1257, is similar in layout.²¹ On the face, there is a column of partial payments, a column of miscellaneous notes, and a column of small payments to chaplains and staff such as the usher of the Exchequer and master Henry the versifier (the court poet, Henry d'Avranches: Binkley 2004). The notes cover such matters as the appointment of attorneys to receive payments, and a memorandum that the treasurer had received a loan from William of Gloucester the goldsmith of 500 m for the countess of Flanders and 50 m for Baldwin de Avenes; these payments of annual fees were instructed in May 1257 and paid in the same term.²² The reverse is worn and faded, but it contains relatively little: a list of about 20 small payments, mainly for Jewish debt, totalling £17 11s 10d; and a list headed 'Exchange' (*Cambium*), with six entries, probably amercements for unauthorised money-changing.

The last such memorandum to survive from Henry III's reign is the one for the next term, Michaelmas 1257.²³ Like its predecessor, most of the face is occupied by partial payments against writs of *liberate*, crossed through when payment was complete. There is also the usual list of payments for supplies and the fees of chaplains and so on. The reverse is in parts very faded and hard to read. There is a group of small sums received, mainly payments of Jewish debt, a small group of exchange

¹⁹ TNA: E 403/14 m. 1. There is also a note at the top of this membrane about Peter appointing an attorney to receive the money which the king owed him.

²⁰ Calculated from *CLR 1251–60*, pp. 323–65, and TNA: E 403/11.

²¹ TNA: E 403/14.

²² TNA: E 403/14 m. 1; *CLR 1251–60*, p. 374; E 403/13 m. 1.

²³ TNA: E 403/16.

amercements, and lists of payments to staff and chaplains. There is also a note that the 1,000 m annual census for the pope had been paid to the papal nuncio, brother John of Kent, out of a loan which the treasurer received from William de Valence, the king's half-brother. The payment to brother John is at the end of the previous term's issue roll. The census had fallen behind – this was the amount due for 1255–6, payment of which had been ordered in May 1256. The loan from Valence is not recorded until November 1257; it is evidence of his favoured status that the treasurer had to take an oath that no money should be paid to any other person until Valence had been paid 1,100 m (which suggests that Valence was to receive 100 m as disguised interest).²⁴

III

The memoranda of issue thus indicate that the Exchequer of Receipt was both receiving and paying out cash in instalments, with partial payments noted in the memoranda, but not recorded in the more formal receipt and issue rolls until the full sum had been paid. This casts doubt on the reliability of the latter rolls as records of the timing of payments. This doubt is reinforced by close reading of the rolls themselves, which contain clear indications that they include entries recording payments made well outside their nominal half-years, in the same way as the pipe rolls record payments made both before and after the year they nominally cover.

For instance, one of the duplicate issue rolls for the Easter term of 1258 includes, towards the end, a series of 12 entries recording payments made to the executors of the former treasurer, Philip Lovel. This roll, headed 'Issues of Easter term 1258' (*Exitus de termino Pasch' anno Regis H. filii Regis J. Quadragesimo secundo*), should cover events from 1 April to 29 September 1258. Lovel was dismissed as treasurer in November 1258, and died on 29 December 1258 (Vincent 2006). These payments, under a *liberate* writ dated 4 March 1259, appear to be reimbursing the executors for payments which Lovel had made while treasurer to royal hunters, falconers, messengers and so on. The original payments may well have taken place during the Easter term, but the executors could not have been paid until more than five months after the roll was supposed to close.²⁵

The date of Lovel's dismissal provides evidence of a similar inconsistency in the Easter 1259 issue roll. The annual fee of £10 for William de Hastentot is shown as having been paid in this roll, with a note (repeated in the margin) that he received 10 m in the time of Philip Lovel and 5 m from Lovel's successor, John of Crakehall. There are three other such payments, split between the times of Lovel and Crakehall, and thus paid in part before November 1258, but recorded in the roll supposedly concerning April–September 1259.²⁶

²⁴ TNA: E 403/13 m. 4; *CLR 1251–60*, p. 297; *Calendar of the Patent Rolls: Henry III* [henceforth *CPR*] 1247–58, p. 603. Disguised interest was a normal practice at this time (Bolton 2012, pp. 195–6).

²⁵ TNA: E 403/3114 m. 3, but not in E 403/17A; *CLR 1251–60*, p. 454.

²⁶ TNA: E 403/3115 m. 1, 2.

There is yet more evidence of the unreliability of the apparent dates of these rolls from a few years later, in the issues of Easter term 1263. This roll begins with £10 for plants for the king's garden at the Tower of London, with a marginal note that 100s was from the previous term. Later in the same roll, there are two entries which are noted in the margin to have been paid in part in the time of the abbot of Peterborough, who was treasurer until his death on 3 March 1263 (King 2004) – a month before the term began.²⁷

The memoranda of issue thus draw attention to an obscure detail of the issue rolls: payment by instalments, with entry in the issue rolls only upon completion of the full amount due. The Michaelmas 1257 memorandum of issue has another unusual feature among the partial payments, a payment of slightly more than the full amount, but apparently not in cash:

To William Brand and other merchants of Lincoln, £68 4s 4d delivered in a tally for the citizens of Lincoln, on a writ containing £67 4s 9d.²⁸

This has been crossed through, and the final sum has been written over an erasure. The writ in question can be found in the *liberate* rolls, from 20 May 1255, ordering payment of £67 4s 9d to William Brand for eight pieces of Lincoln scarlet taken from him by Roger the tailor, the king's serjeant. The payment to Brand of £67 4s 9d is recorded in the next issue roll, surviving in duplicate for Easter term 1258.²⁹ This payment by tally could mean that: either Brand was given a tally, which he exchanged with the citizens, in return for cash, and the citizens used this tally as part-payment for their annual farm of £180;³⁰ or Brand had already been paid by the citizens, who were given the tally to set against the next instalment of their farm. In either case, the tally was for a sum almost £1 more than Brand was owed – one can only speculate that this might be compensation for being paid by tally rather than in cash.

It appears that this payment by tally in Michaelmas term 1257 may be the beginning of some experiments by the Lower Exchequer in finding novel ways of paying (or deferring payment, at a time when the government was short of cash). In the same term, the issue roll shows two payments, annual fees for Guy de Rocheford and William de Pesmes, made partly at the Exchequer, and partly at the Wardrobe, in gold. This is unfortunately a period without surviving Wardrobe accounts, so we cannot see how this was recorded by the Wardrobe. The Exchequer included the full amount of both these fees in its total for issues for this term (Rocheford apparently received only £3 of his £18 fee at the Exchequer, Pesmes only half of his 60 m fee), which again casts doubt upon the accuracy of the accounting.³¹

²⁷ TNA: E 403/19 m. 1. See also the abbreviated marginal notes in the Michaelmas 1259 roll, TNA: E 403/18, apparently referring to full and partial payments.

²⁸ TNA: E 403/16 m. 1.

²⁹ *CLR* 1251–60, p. 220; TNA: E 403/17A m. 1 and E 403/3114 m. 1.

³⁰ In the 1257–8 pipe roll, TNA: E 372/102 rot. 15.

³¹ TNA: E 403/15A m. 1; *CPR* 1247–58, p. 576 (Rocheford); *CLR* 1251–60, p. 392 (Pesmes).

In the following term, Easter 1258, three payments to Guy de Lusignan, totalling £250, were reported as having been paid to Lusignan's servant by William Latimer, sheriff of Yorkshire. These sums were covered by a *liberate* writ from the Chancery, instructing the Exchequer to make the payments, but instead the cash was provided by the sheriff.³² Normally, such a payment would have required a writ to the sheriff, who would then be given an allowance for that amount against the cash he was required to deliver to the Exchequer. This allowance would eventually be shown in his pipe roll account. In this case, the Exchequer seems to have used the sheriff to make the payment, and presumably given him a matching allowance against the cash he was expected to produce, to avoid double-counting, without recording it in the pipe roll.

IV

There is a noticeable change to the issue rolls from Michaelmas term 1258, coinciding with a new treasurer, John of Crakehall, being appointed by the reforming council then in charge of government, and with other attempts to introduce reform (Jobson 2011; Cassidy 2013; cf. Barratt 2016). Many entries now show the person to whom payments were actually made, 'paid to the same' (*lib' eidem*) if it was the nominal payee, but often naming someone else, perhaps a clerk or attorney, perhaps a creditor who was collecting a debt; this had only happened occasionally before then.³³ A further change appears in the Easter 1259 issue roll, where there are repeated references to payment by tally, such as these:

To Aubrey de Fécamp and Peter of Winchester, clerks of the king's Wardrobe, 200 m for expenses of the king's household. Delivered to W. of Gloucester by one tally.

To the spigurnels, £4 9s 10d for 220 pounds of wax for sealing the king's writs. Delivered to the sheriff of London by one tally.

To H. de Vere earl of Oxford 10 m for Easter term year 43 of 20 m a year which he receives as third penny for the county of Oxfordshire as earl, by writ patent. Delivered to John of Ely in tallies [or a tally] and in coin (*in tall' et in den'*).³⁴

These references imply a form of indirect payment. In the first example, William of Gloucester (the king's goldsmith and warden of the exchange), received a tally made out for 200 m, and he gave the cash to the clerks of the Wardrobe; William could then use the tally when he accounted for money he owed, the revenues of his custody of the exchange and mint. This could have worked in two ways: William could have paid the money to the clerks already, and then received the tally as evidence;

³² TNA: E 403/3114 m. 2: *lib' Will'o le Bor valetto suo per Will' le Latimer vic' Ebor. CLR 1251–60*, p. 399. Not recorded in the Yorkshire account, E 372/102.

³³ TNA: E 403/17B.

³⁴ TNA: E 403/3115 m. 2.

or William could have been given the tally, and then paid the clerks. In either case, the Exchequer was using tallies to contract out the provision of cash.

Similarly, the Michaelmas 1259 issue roll has a number of payments by tally, including:

To Laurence del Brok £10 for Christmas term year 44 of his annual fee of £20 which he receives at the Exchequer to maintain himself in the king's service. Delivered to the same by a tally made for Simon of Pattishall sheriff of Bedfordshire (*per talleam factam Simoni de Pateshull' vic' Bed'*).³⁵

The one remaining issue roll of the reign, for Easter term 1263, shows that payment by tally had become an established if minor practice: that roll contains 117 entries, totalling £3,110; of this, 17 payments totalling £254 were shown as paid by tally; in addition, one very large payment, 500 m for the fee of the justiciar Philip Basset, was paid in tallies and coin.³⁶ This type of payment continued into the next reign, with the first issue roll of Edward I, for Michaelmas term 1272, explicitly recording the sources of two payments: by a tally made from the issues of the exchange of London and Canterbury; and, for an assessor of the tax known as the twentieth, by a tally made from arrears of the twentieth in Gloucestershire.³⁷

From these examples, it seems plain that the Lower Exchequer in the late 1250s and 1260s had adopted tallies as a means of payment: issues, which were supposed to be paid in cash, in response to writs of *liberate*, were occasionally paid by tally (made either before or after the cash payment). It is hard to see what else could be implied by payments delivered in tallies and coin, or by the tallies with specific destinations, such as sheriffs or the exchange. The Exchequer was perhaps responding to a shortage of cash; perhaps it was simply providing a more convenient means of payment, as was usually done by writs authorising local payment by officials such as sheriffs. The sums paid by tally were included in the total of issues paid out by the Exchequer; in order to make the Exchequer's accounts balance, the tallies themselves must have been returned to the Exchequer by the officials who had provided the cash, and counted as an unstated part of the cash payments received, as recorded in the receipt rolls and in pipe roll accounts.

Tony Moore noted the use of payments by tally in the issue rolls from about 1290, and described the later development of tallies of assignment, although these tallies were recorded with matching entries in both receipt and issue rolls (Moore 2013, pp. 6–16). Other historians have suggested that such a use of tallies for payment began in the early fourteenth century (Jenkinson 1980, p. 59; Desan 2014, p. 175). These developments followed what has been described as a 'fiscal revolution' in the period around 1300 (Ormrod 1991, p. 16). Tallies and writs of assignment

³⁵ TNA: E 403/18 m. 3.

³⁶ TNA: E 403/19.

³⁷ TNA: E 403/20: *in tall' facta eidem de exitibus cambii London' et Cantuar'; lib' eidem in tall' sibi facta de arer' vicesime Glouc.*

developed into a system of mind-boggling complexity in the fourteenth century, involving the anticipation of revenue and convoluted accounting conventions, as they became a parallel currency, exchanged and discounted. This has received considerable attention from historians (e.g. Tout 1920–33, II, pp. 99–101; Willard 1927; Steel 1954, pp. xxix–xxxiv and Appendixes A and B; Jenkinson 1980, pp. 59–64; Prestwich 1972, p. 157; Barratt 2004, p. 80; Desan 2014, pp. 171–90). Fortunately, these complications need not concern us, as the use of tallies for payment in the thirteenth century was evidently on a smaller scale and less elaborate; it is nevertheless interesting that it developed earlier than has hitherto been noted, and may be linked to the government’s financial difficulties in the late 1250s. It was then used more extensively during a process of reform at the Exchequer beginning in 1258 during ‘the first English revolution’ (Jobson 2012, pp. 31–2).

Another aspect of tallies, mentioned above, is the appearance of payments received by the Exchequer ‘without a tally’, *sine tallia*, found in the receipt rolls and in the first memorandum of issue. This expression puzzled a leading authority on the receipt rolls (Stacey 1992, p. xxxiv):

A certain number of payments were apparently accepted by the lower exchequer and recorded on the receipt rolls without any tally being struck at all. These entries, marked *sine tallea* in the right-hand margin of the roll, are something of a mystery, which I have been unable to solve.³⁸

As noted above, many of the payments from sheriffs and other officials which are recorded as being without a tally in the Michaelmas 1253 memorandum of issue can also be found in one of that term’s duplicate receipt rolls, TNA: E 401/23, where they are also shown as ‘without a tally’. In the other receipt roll for that term, E 401/24, however, the same payments are nearly all shown as ‘in the details’ (*per particulas*).³⁹ The first receipt roll includes 64 payments, totalling £2,556, ‘without a tally’; the second shows all but four of these as ‘in the details’ – that is, referring to the details of individual payments recorded in the three-column receipt roll. The same is true in the following term, where the two receipt rolls show the same difference in terminology.⁴⁰ Over the next few years, both phrases disappear from the receipt rolls, to be replaced by ‘by divisions’ (*per dividenda*) – referring to dividend tallies, issued as receipts for lump sum payments, to be divided up on behalf of large numbers of individuals, such as those owing fines or amercements imposed by the courts. Such tallies had been in use since the mid 1230s (Stacey 1992, p. xxiv). This practice allowed the Exchequer to avoid producing large numbers of tallies in order to provide one for each individual debtor, passing responsibility to the sheriff or other official who paid on their behalf, and who collected the dividend tally. In the 1258–9 receipt rolls, there are no payments ‘without a tally’ (*sine tallia*), but

³⁸ A footnote adds: ‘[Hilary] Jenkinson also found them puzzling.’

³⁹ The translation ‘in the details’ is taken from *Dictionary of Medieval Latin from British Sources*, s.v. *particula*.

⁴⁰ TNA: E 401/25 and 26.

numerous payments by sheriffs are marked 'by divisions' (*per divid'* or *per d'd'*) in the right margin.⁴¹

The workings of this system can be illustrated by the example of one of the smaller counties, with more manageable records, showing that the evidence for dividend payments can be traced in the three-column receipt roll for Easter term 1259, and thence to the 1259 pipe roll.⁴² Henry of Pembridge, sheriff of Herefordshire for the period up to May 1259, is in the receipt rolls paying 'by divisions' 5½ m on 11 October 1258, £20 on 23 April and 20s 2½ d on 12 July 1259. The three-column roll records that he paid a total £18 19s 11d for a list of 28 small debts, fines and amercements. Of these, 20 can be identified in the 1259 pipe roll. Most of the remainder of his dividend payments is accounted for by pipe roll entries for eyre amercements (financial penalties imposed by the royal courts which travelled around the counties) which he had collected.⁴³

This transition in recording payments, from 'without a tally' to 'by divisions', suggests that the payments 'without a tally' were simply those recording a lump sum paid in to the Exchequer, for which it would not have been feasible to produce large numbers of individual tallies. This is supported by a comparison of three sources recording payments received by the Exchequer in Michaelmas term 1253. The Upper Exchequer's memoranda roll recorded the occasion known as the *adventus*, on 30 September, when sheriffs and representatives of boroughs were supposed to deliver to the Exchequer the revenues of the previous half-year. Some of the payments at the *adventus* can be lined up with payments recorded in the memorandum of issue and the receipt roll for that term, at least for some of the smaller counties with simpler accounts. For example, the *adventus* says that the sheriff of Herefordshire brought £40 for farm and summonses; the memorandum of issue, under Herefordshire, records payments by the sheriff of £40 'without a tally', and also £20; and the receipt roll shows that the sheriff paid £40 'without a tally' on 15 October, and £20 'without a tally' on 18 October. This would imply that the first payment, supposedly paid in at the *adventus* on 30 September, was actually received on 15 October, and that the description 'without a tally' covers the sheriff's payment of the county farm and of sums he had collected under the summonses sent out by the Exchequer. Similarly, the sheriff of Kent brought £200 farm and summonses to the *adventus*; in the memorandum of issue, there are payments from the sheriff of £190 'without a tally', then £10; and in the receipt roll he pays £190 'without a tally' on 4 October and £10 'without a tally' on 7 October.⁴⁴

⁴¹ TNA: E 401/39 and 40.

⁴² The three-column receipt roll TNA: E 401/60 is catalogued by TNA as '?43 Hen III'. As it shows the sheriff of Herefordshire as Richard of Bagendon, who was appointed on 6 May 1259 (TNA: E 159/32 m. 11d), as well as recording payments by his predecessor Pembridge, it must be the roll for Easter term 1259.

⁴³ TNA: E 401/39, 40 and 60; E 372/103 rot. 13.

⁴⁴ TNA: E 368/29 m. 27; E 403/8 m. 1; E 401/23 m. 1-8.

V

These examples demonstrate, if somewhat laboriously, that the various Exchequer rolls were part of a system of checks and records that attempted to control the movements of cash into and out of the Exchequer. The memoranda of issue show that payments were not necessarily the simple, single cash transfers implied by the receipt and issue rolls, but could be protracted affairs, made up of several instalments before the completed transaction was enrolled. In addition, some payments were evidently not made in cash, but by tally, some decades earlier than has generally been supposed. And finally, the memoranda help to throw light on the process of recording lump sums representing numerous small payments. In all these instances, the Exchequer is not concerned with the timing of payment, but with the allocation of responsibility for payment.

The issue rolls draw attention to the division of payments between the terms of office of successive treasurers, which could be a significant indicator of attitudes to official accountability. At this time, accounts were usually presented and audited under the name of a responsible individual, rather than an institution: the sheriff for the county, the keeper for the Wardrobe, the warden for the exchange, the escheator for estates in the hands of the king. The institution has no continuing responsibility for debts incurred during an individual's term of office; if a sheriff leaves office, for example, still owing money for the county farm, the Exchequer pursues that debt from the sheriff, and then from his heirs, rather than from the county. In the same way, the activities of the Exchequer of Receipt were the responsibility of the treasurer, and it was evidently sometimes necessary to ensure that this responsibility was correctly allocated in the rolls.

The role of the Exchequer, and its records, was collecting revenues, rather than running a business (Clanchy 2013, p. 95). As we have seen, the Exchequer's rolls could not be used to analyse the balance of income and expenditure, or to draw up financial plans, because they were not comprehensive and did not relate to a particular nominal period. This attitude was common in other contexts at that time. In Catalonia, for example: 'The purpose of accounting, as in Antiquity, was not so much to arrive at balances, whether for cost analysis or for budgeting, as to verify rights and fidelity' (Bisson 1984, I, p. 155). Accountability was seen as a fiscal matter, with sheriffs (and other officers) judged by their financial performance, losing sight of such considerations as honesty and integrity, until perceptions of official irresponsibility led to pressure for reform (Sabapathy 2014, pp. 132–4).

There is a temptation, as Ionuț Epurescu-Pascovici pointed out, to concentrate on accounting records and the technicalities of auditing, because the evidence is so rich, and to lose sight of the context: the control of officials' exercise of their financial and administrative roles (Epurescu-Pascovici 2020, pp. 13–14). The memoranda of issue deserve more attention, as do the other records of the Lower Exchequer, to illustrate financial procedures which were more complex than they appear at first sight, and which were not static, but evolved even over the course of the few decades considered here.

Submitted: 1 May 2021

Revised version submitted: 9 August 2021

Accepted: 19 October 2021

First published online: 13 December 2021

Unpublished sources

All unpublished source material is from The National Archives, Kew, London (TNA). Document references relate to the following divisions of records of the Exchequer, as shown in the TNA catalogue:

- E 101 King's Remembrancer: Accounts Various
- E 159 King's Remembrancer: Memoranda Rolls
- E 368 Lord Treasurer's Remembrancer: Memoranda Rolls
- E 372 Pipe Office: Pipe Rolls
- E 389 Lord Treasurer's Remembrancer: Miscellanea, New Series
- E 401 Exchequer of Receipt: Receipt Rolls and Registers
- E 403 Exchequer of Receipt: Issue Rolls and Registers
- E 405 Exchequer of Receipt: Jornalia Rolls etc.

Online sources

All accessed 30 April 2021.

CFR, *Calendar of the Fine Rolls of the Reign of Henry III*: <https://finerollshenry3.org.uk/home.html>

King's College London, Research Portal: <https://kclpure.kcl.ac.uk/portal/en/>

The National Archives, Discovery catalogue: <https://discovery.nationalarchives.gov.uk>

ODNB, *Oxford Dictionary of National Biography*: www.oxforddnb.com

References

- AMT, E. and CHURCH, S. D. (ed. and trans.) (2007). *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis: Disposition of the King's Household*. Oxford: Oxford University Press.
- BARRATT, N. (ed.) (2003). *Receipt Rolls for the 4th, 5th and 6th Years of the Reign of King Henry III*. Pipe Roll Society NS LIII. London: Pipe Roll Society.
- BARRATT, N. (2004). Finance on a shoestring: the Exchequer in the thirteenth century. In A. Jobson (ed.), *English Government in the Thirteenth Century*. Woodbridge: Boydell Press.
- BARRATT, N. (ed.) (2007). *Receipt Rolls for the 7th and 8th Years of the Reign of King Henry III*. Pipe Roll Society NS LV. London: Pipe Roll Society.
- BARRATT, N. (2016). Crisis management: baronial reform at the Exchequer. In A. Jobson (ed.), *Baronial Reform and Revolution in England, 1258–1267*. Woodbridge: Boydell Press.
- BAXTER, W. T. (1989). Early accounting: the tally and the checkerboard. *The Accounting Historians Journal* 16(2), pp. 43–83.
- BELL, A. R., BROOKS, C. and MOORE, T. K. (2009). Interest in medieval accounts: examples from England, 1272–1340. *History*, 94, pp. 411–33.
- BELL, A. R., BROOKS, C. and MOORE, T. K. (2014). The credit relationship between Henry III and merchants of Douai and Ypres, 1247–70. *Economic History Review*, 67, pp. 123–45.
- BINKLEY, P. (2004) Avranches, Henry d' (d. 1262/3), poet. *Oxford Dictionary of National Biography*. <https://doi.org/10.1093/ref:odnb/37529>
- BISSON, T. N. (1984). *Fiscal Accounts of Catalonia under the Early Count-Kings (1151–1213)*. Berkeley: University of California Press.
- BOLTON, J. L. (2012). *Money in the Medieval English Economy, 973–1489*. Manchester: Manchester University Press.
- Calendar of the Liberate Rolls [CLR] 1251–60*. London: HMSO.
- Calendar of the Patent Rolls: Henry III [CPR] 1247–58*. London: HMSO.

- CARPENTER, D. A. (1996). The gold treasure of King Henry III. In D. A. Carpenter, *The Reign of Henry III*. London: The Hambledon Press.
- CARPENTER, D. A. (2020). *Henry III: The Rise to Power and Personal Rule 1207–58*. London: Yale University Press.
- CASSIDY, R. J. (2012). The 1259 Pipe Roll. Unpublished PhD thesis, King's College London, available at [https://kclpure.kcl.ac.uk/portal/en/theses/the-1259-pipe-roll\(5e71288c-062d-4312-960f-10feccc4c194\).html](https://kclpure.kcl.ac.uk/portal/en/theses/the-1259-pipe-roll(5e71288c-062d-4312-960f-10feccc4c194).html)
- CASSIDY, R. J. (2013). The royal exchanges and mints in the period of Baronial Reform. *British Numismatic Journal*, **83**, pp. 134–48.
- CLANCHY, M. T. (2013). *From Memory to Written Record*, 3rd edn. Chichester: Wiley-Blackwell.
- DE ROOVER, R. (1963). The organization of trade. In M. M. Postan, E. E. Rich and E. Miller (eds.), *The Cambridge Economic History of Europe*, vol. III: *Economic Organization and Policies in the Middle Ages*. Cambridge: Cambridge University Press.
- DESAN, C. (2014). *Making Money: Coin, Currency, and the Coming of Capitalism*. Oxford: Oxford University Press.
- EPURESCU-PASCOVICI, I. (2020). From the auditing of accounts to institutional accountability in late medieval Europe. In I. Epurescu-Pascovici (ed.), *Accounts and Accountability in Late Medieval Europe: Records, Procedures and Socio-Political Impact*. Turnhout: Brepols.
- GIUSEPPI, M. S. (1923) *A Guide to the Manuscripts Preserved in the Public Record Office*. London: HMSO.
- HAGGER, M. (2009). Theory and practice in the making of twelfth-century pipe rolls. In N. Vincent (ed.), *Records, Administration and Aristocratic Society in the Anglo-Norman Realm*. Woodbridge: Boydell Press.
- JENKINSON, H. (1922). *A Manual of Archive Administration*. Oxford: Clarendon Press.
- JENKINSON, H. (1980). Medieval tallies, public and private. In *Selected Writings of Sir Hilary Jenkinson*. Gloucester: Alan Sutton.
- JENKINSON, H. and FORMOY, B. E. R. (1932). *Select Cases in the Exchequer of Pleas*. Publications of the Selden Society XLVIII. London: B. Quaritch,
- JOBSON, A. (2011). John of Crakehall: the 'forgotten' baronial treasurer, 1258–60. In J. Burton *et al.* (eds.), *Thirteenth Century England XIII*. Woodbridge: Boydell Press.
- JOBSON, A. (2012). *The First English Revolution*. London: Bloomsbury.
- JONES, M. J. (2009). Origins of medieval Exchequer accounting. *Accounting, Business and Financial History*, **19**(3), pp. 259–85.
- KAEUPER, R. W. (1973). *Bankers to the Crown: The Riccardi of Lucca and Edward I*. Princeton, NJ: Princeton University Press.
- KING, E. (2004). Caux [Caletto], John de (c. 1205–1263), administrator and abbot of Peterborough. *Oxford Dictionary of National Biography*. <https://doi.org/10.1093/ref:odnb/4388>
- KYPTA, U. (2018). How to be an Exchequer clerk in twelfth century: what the Dialogue of the Exchequer is really about. *History*, **103**(2), pp. 199–222.
- MADDOX, T. (1769). *The History and Antiquities of the Exchequer of the Kings of England*, 2nd edn. London: Printed for William Owen and Benjamin White.
- MEEKINGS, C. A. F. (1979). *The 1235 Surrey Eyre*. Surrey Record Society Publications XXXI. London: Surrey Record Society.
- MILLS, M. H. (1925). Exchequer agenda and estimate of revenue, Easter term 1284. *English Historical Review*, **40**, pp. 229–34.
- MILLS, M. H. (1926). Review of Ramsay, *A History of the Revenues of the Kings of England, 1066–1399*. *English Historical Review*, **41**, pp. 429–31.
- MOORE, T. (2013). 'Score it upon my taille': the use (and abuse) of tallies by the medieval Exchequer. *Reading Medieval Studies*, **39**, pp. 1–24.
- ORMROD, W. M. (1991). State-building and state finance in the reign of Edward I. In W. M. Ormrod (ed.), *England in the Thirteenth Century: Proceedings of the 1989 Harlaxton Symposium*. Stamford: Paul Watkins.
- PRESTWICH, M. (1972). *War, Politics and Finance under Edward I*. London: Faber and Faber.
- PUBLIC RECORD OFFICE (1963). *Guide to the Contents of the Public Record Office*. London: HMSO.
- SABAPATHY, J. (2014). *Officers and Accountability in Medieval England 1170–1300*. Oxford: Oxford University Press.

- SPUFFORD, P. (1988). *Money and Its Use in Medieval Europe*. Cambridge: Cambridge University Press.
- STACEY, R. C. (ed.) (1992). *Receipt and Issue Rolls for the 26th Year of the Reign of King Henry III*. Pipe Roll Society NS XLIX. London: Pipe Roll Society.
- STAPLETON, T. (ed.) (1846). *Cronica Maiorum et Vicecomitum Londoniarum*. Camden Society OS 34. London: Camden Society.
- STEEL, A. (1954). *The Receipt of the Exchequer 1377–1485*. Cambridge: Cambridge University Press.
- TOUT, T. F. (1920–33). *Chapters in the Administrative History of Mediaeval England*, 6 vols. Manchester: Manchester University Press.
- VINCENT, N. (2006). Lovel, Philip. *Oxford Dictionary of National Biography*. <https://doi.org/10.1093/ref:odnb/17052>
- WILD, B. L. (ed.) (2012). *The Wardrobe Accounts of Henry III*. Pipe Roll Society NS LVIII. London: Pipe Roll Society.
- WILLARD, J. F. (1927). The crown and its creditors, 1327–33. *English Historical Review*, **42**, pp. 12–19.