

The Exchequer of England, 1110-1327

Its Tallies, Rolls, and Officers

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Preface: The chessboard cloth and the split tally

A sheriff came in from the shire once a year with a bag of coin, a bundle of notched hazel sticks, and a written summary of what he thought he owed the king. He entered a room at Westminster where a table stood covered with a black cloth ruled into seven columns and eleven rows, so that its surface resembled the board of an oblong chess set. Counters were laid on the squares to represent the sums under discussion. His notched sticks were matched against the halves already held in the treasury. His written return was compared with the outstanding demands recorded on the roll. When the audit was over, a new entry was written under his county heading on a strip of parchment stitched with its neighbors into what the twelfth-century treasurer already called the great roll of the pipe.¹

The court sat around that cloth from at least the reign of Henry I. The instruments it used, the officers who sat at it, and the procedures by which it received and audited the sheriffs' returns were reformed piecemeal, but were not replaced. Some of them survived seven centuries. The exchequer, so named because of the chequered cloth, was still hearing sheriffs' accounts in the reign of William IV; the split tally was still cut in the treasury at the coronation of George IV. When the accumulated tallies were finally burnt in 1834, the fire escaped the flues in which they had been stuffed and consumed the old Palace of Westminster.²

Four families of evidence supply the documentary basis. The first is the treasurer Richard FitzNeal's *Dialogus de Scaccario*, written about 1177 as an instruction manual for a young clerk who would sit at the audit, and preserved in the modern critical edition of Amt and

¹Richard FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*, ed. Arthur Hughes et al. (Clarendon Press, 1902); Reginald L. Poole, *The Exchequer in the Twelfth Century* (Clarendon Press, 1912).

²Caroline Shenton, *The Day Parliament Burned Down* (Oxford University Press, 2012).

Church alongside the older Clarendon text of Hughes, Crump, and Johnson.³ The second is the sequence of pipe rolls that began, on surviving evidence, with the roll for 1130, edited by Joseph Hunter for the Record Commission in 1833 and re-edited from the Pipe Roll Society in Judith Green's 2012 volume.⁴ The third is the Pipe Roll Society's continuing series of printed editions, beginning with the roll for 5 Henry II (1158-1159) and running to the anchor volumes for 1 John (1199) and 8 Henry III (1224).⁵ The fourth is the surviving stock of split tallies held at The National Archives, and the modern scholarship on their function, which reaches from Reginald Poole's 1912 exposition of the twelfth-century court through M. T. Clanchy's account of administrative literacy to Christine Desan's argument that the notched hazel stick functioned for centuries as circulating state credit rather than merely as an audit receipt.⁶

The chronological span is set by the material. The audit court is discernible as an institution distinct from the household chamber by about 1110; the pipe roll of 1130 is the first quantitative source of its kind to survive; the *Dialogus* of about 1177 supplies the office's own self-description; and Edward III's reforms of 1327, without dismantling the twelfth-century machinery, mark the end of the age in which the shape of the court was being fixed. Later dates enter only where they close a strand the earlier material opens: the abolition of the sheriff's tally in 1826 and the burning of the accumulated sticks in 1834.

Two limits on the surviving evidence must be named at the outset, before any claim about credit, government, or the state is laid on top of it. The first is the isolation of the 1130 pipe roll. It is the earliest surviving specimen of a genre already in operation; between it and the next surviving roll, the roll for 2 Henry II, twenty-six years pass without documentary continuity. When the annual series resumes it does so continuously, and it runs from 1156 to the closing years of the exchequer's medieval life without a serious gap. Anything argued from the 1130 roll about the shape of the twelfth-century audit rests on inference from a single volume of what was already, by then, a routine.⁷

The second limit is the tally itself. The split hazel stick is preserved in numbers so small, relative to the volume of tallies once cut, that a general statement about how the instrument was used at any particular date has to reckon with the survival rate. The National Archives

³FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Emilie Amt and S. D. Church, eds., *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis* (Oxford University Press, 2007).

⁴Joseph Hunter, ed., *Magnum Rotulum Scaccarii Vel Magnum Rotulum Pipae de Anno Tricesimo-Primo Regni Henrici Primi* (Record Commission, 1833); Judith A. Green, ed., *The Great Roll of the Pipe for the Thirty-First Year of King Henry I, Michaelmas 1130* (Pipe Roll Society, 2012).

⁵*The Great Roll of the Pipe for the Fifth Year of the Reign of King Henry II, A.D. 1158-1159* (Pipe Roll Society, 1884); *The Great Roll of the Pipe for the First Year of the Reign of King John, Michaelmas 1199* (Pipe Roll Society, 1933); Emilie Amt, ed., *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III, Michaelmas 1224* (Pipe Roll Society, 2005).

⁶Poole, *The Exchequer in the Twelfth Century*; M. T. Clanchy, *From Memory to Written Record: England, 1066-1307* (Edward Arnold, 1979); Christine Desan, *Making Money: Coin, Currency, and the Coming of Capitalism* (Oxford University Press, 2014).

⁷Poole, *The Exchequer in the Twelfth Century*; Green, *The Great Roll of the Pipe for the Thirty-First Year of King Henry I, Michaelmas 1130*.

holds a working collection; a great many more were destroyed in 1834, and a great many more still had been retired and discarded in the ordinary course of business long before that. What can be said about the tally as a circulating instrument, as opposed to the tally as a receipt, rests partly on scattered survivals, partly on the treatment the *Dialogus* gives it, and partly on the way it appears in the ancillary rolls of the treasury of receipt.⁸

Anyone reading the sources against one another quickly finds that they were compiled by officers whose interest was neither disinterested nor uniform. The pipe roll was the audit's own summary, cast as a demand and a discharge; it recorded what the sheriff should have paid, what he had paid, and what he still owed, but did so from the point of view of the treasury, not the shire. The *Dialogus* was written by a sitting treasurer for his own successors and had no incentive to record the audit's friction. The tally was a bilateral instrument whose two halves passed into different hands, and no complete inventory of what was cut against what was collected has ever existed. Modern editions and modern scholarship both make silent decisions about which of the surviving witnesses to prefer. Every claim about the exchequer that follows carries a citation to what a particular source or a particular editor said; where two authorities disagree, the disagreement is named and the reasons for the choice made.⁹

One question suggests itself at once, and it is the wrong one. It would be easy to ask why the twelfth-century form lasted so long: seven centuries is a long run for a cloth, a stick, and a strip of parchment, and longevity invites a book organized around explaining it. But longevity is not, by itself, an explanation of anything. An institution that outlasts every reform aimed at it has not thereby proved its own merit, and a chronicle of its survivals would only restate the fact it began with. The material earns a harder question. What did the cloth, the roll, and the tally let a sheriff, a treasurer, and a creditor of the crown do to and for one another that no other arrangement of the period achieved as cheaply, and at what points did the crown change what those instruments were used for, rather than merely going on using them? Put the tally to a specific test: cut it, split it, assign it, watch it pass from hand to hand or fail to, and ask what the surviving evidence permits a reader to conclude about whether a piece of hazel could function as money. The answer to that test is worth more than a claim about durability asserted at the start and repeated at the close.

A final consideration is scale. The exchequer was a small court by later standards, its sittings often numbered in the dozens of officers, its business handled by a chamberlain, a treasurer, a marshal, and a modest bench of barons. Its cloth was portable; its instruments were wood and parchment. The scale on which it operated is worth remembering when the tally is described as circulating state credit, as it was by Christine Desan: what was being circulated was the paper of a court whose entire annual output could be folded into a chest. The chequered cloth was a working surface; the tally was a piece of hazel; the pipe roll was a stack of parchment

⁸Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*; Nicholas Barratt et al., eds., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III* (Pipe Roll Society, 2007).

⁹FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Hubert Hall, *The Antiquities and Curiosities of the Exchequer* (Elliot Stock, 1891); Clanchy, *From Memory to Written Record: England, 1066-1307*.

sewn head to foot. Whatever these three plain objects amounted to, over seven hundred years of use, is a question to be tested rather than assumed.

Chapter 1. c. 1110: The object and the court

The situation at the accession of Henry I

When Henry I succeeded his brother William Rufus in August 1100, the machinery for auditing the sheriffs' returns was already at least half a century old, and its shape was already in flux. Domesday, twelve years before, had recorded who owed what to whom across the kingdom, and its enrolled folios sat in the treasury at Winchester. Sheriffs already paid in twice yearly, once at Easter and once at Michaelmas, and the sums they paid were tested by weighing and by combustion assay before being credited. The audit of the shire farm was a familiar procedure whose written trace, in Henry I's reign, first survives on a scale that permits reconstruction of what it was for.¹⁰

What did not yet exist as a fixed institution was the court in which that audit was conducted. The sheriff's account had for a generation been taken by the officers of the royal household, sitting where the king or the justiciar was, and using such instruments as the household commanded. By the reign of Henry I, and probably before it, the audit had begun to move. It acquired a bench. It acquired a table with a counted cloth over it. It acquired an annual rhythm and a written summary of results, drawn up on strips of parchment sewn head to foot and stored as one document. And it acquired a name of its own: *scaccarium*, from the checkered pattern on the cloth.¹¹

The change is worth stating exactly. What had been a session of the household became an office beside the household. The audit had once been conducted where the king was; it began to be conducted at Westminster, at a fixed table, on a settled calendar, in front of a bench whose composition was named by office rather than by presence at court. The sheriff who came in with his tallies and his coin had a place to go, and the officers he met had duties which persisted whether or not the king was in the country.¹²

The Norman question

Henry I ruled a cross-Channel dominion whose administrative demands had increased sharply, whose personnel were on the move for months at a time, and whose revenue needed to be audited by officers who were not moving. A settled court solved four problems that mobile government could not. It made the auditors known to each other and to the sheriffs they audited, so that continuity of practice replaced continuity of personnel. It gave the sheriff a fixed place to bring his money, tallies, and receipts. It fixed the calendar of the audit at Easter and Michaelmas. And it produced a written summary of the audit's results durable

¹⁰Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

¹¹Poole, *The Exchequer in the Twelfth Century*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus*, Commonly Called *Dialogus de Scaccario*.

¹²FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus*, Commonly Called *Dialogus de Scaccario*; Poole, *The Exchequer in the Twelfth Century*.

enough to be kept and consulted, so that a question raised in one year could be answered from what had been written in an earlier one.

Poole put the point in 1912 with the caution of a scholar writing before the modern administrative histories were available. The exchequer, on his reading, was less a foundation than an accretion. The chequered cloth, the split tally, the pair of chamberlains at the treasury of receipt, the marshal in charge of order at the audit, the constable in charge of the tally cutting: each was old, and each had been used before Henry I. What was new was the arrangement in which all of them sat together and in which their acts were coordinated.¹³

What did not survive

No founding statute survives. There is no charter of Henry I establishing the exchequer as a court, no ordinance of William Rufus setting out its calendar, no memorandum of the Conqueror describing its personnel. The “founding” is a scholarly reconstruction assembled from the pipe roll of 1130, the *Dialogus de Scaccario* of about 1177, and a handful of secondary references in the twelfth-century chronicles. Every account of the founding is therefore an account of a documentary situation, not of a documented event.¹⁴

The reconstruction is not for that reason wrong; it is the best the surviving material can support. But any load-bearing claim about the court’s founding requires the reader to know what the reconstruction rests on. It rests on FitzNeal’s *Dialogus* as a witness to a court that had already stabilized by the 1170s. It rests on the 1130 pipe roll as an artifact of a procedure that was already routine. It rests on the twelfth-century chronicles for scattered corroboration. When Poole in 1912 read FitzNeal’s description of the exchequer back into the reign of Henry I, he did so with a repeated qualification that the exchequer of the 1170s was not necessarily the exchequer of the 1100s, and that the shape of the earlier court was inferred from the later text.¹⁵

The instruments the court adopted

Four instruments were adopted, or fixed in their adopted form, in the period the founding covers, and each is worth naming as an object before it is named as an institution.

The first was the chequered cloth. Its purpose was not decorative. Its columns represented denominations from pence up through the highest sum any sheriff was likely to owe, and counters set on the squares represented amounts under discussion, so that a running total could be maintained visibly for everyone at the audit. The sheriff being audited could see, as the auditors saw, what was being said about him. Disputes about arithmetic could be settled by moving the counters, not by rewriting a total already announced. FitzNeal’s *Dialogus* devotes an early section of its first book to the operation of the cloth, and the description

¹³Poole, *The Exchequer in the Twelfth Century*.

¹⁴Poole, *The Exchequer in the Twelfth Century*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

¹⁵Poole, *The Exchequer in the Twelfth Century*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

makes clear that the exchequer was a working abacus before it was anything else.¹⁶

The second was the split tally. A hazel wand was notched to record a sum, then split lengthwise; the two halves, held by the two parties to the transaction, together constituted an unforgeable receipt. Neither half could be altered without visibly disturbing the split, because wood grain runs unpredictably enough that no two splits match except the two halves of the same stick. The instrument required no literate operators and no witnessed subscription. It was already old at the founding of the exchequer; what the court did was regularize its use in the audit, so that a sheriff claiming to have paid a sum could produce his half against the treasury's half, and both could be checked.¹⁷

The third was the pipe roll. A strip of parchment was ruled for entries county by county, and the strips were sewn head to foot into a single roll whose length reflected the year's business. Each county's heading opened with the sheriff's opening balance and closed with what he was still owed or held at the end of the audit. The roll was neither a ledger in the modern sense nor a chronicle; it was a summary of demands, discharges, and residues, written for administrative use and preserved because the audit needed the previous year's figures to open the next.¹⁸

The fourth was the bench itself. Its composition is described in FitzNeal's *Dialogus* with the exactness of a text written for a young clerk who had to know who sat where: the treasurer, the chancellor's representative, the chamberlains of the treasury of receipt, the president or justiciar, and around them the barons of the exchequer, whose office was to hear the audit and render judgment on it. The audit was not a bookkeeping exercise but a court proceeding, whose product was a judgment enforceable, in the last resort, by distraint.¹⁹

None of the four instruments was invented in Henry I's reign; each was in use before it. What his government did was assemble them into a coordinated court whose sessions produced a single set of documents. Clanchy made the point sharper still: the move from oral to written government was a gradual accretion of instruments, personnel, and habits over the whole period from the Conquest to the reign of Edward I, and no scholar writing in the twelfth century treated the founding of the audit court as a founding at all. FitzNeal himself said what the exchequer's officers did and what its instruments were for; he did not say when the audit had begun.²⁰

The four instruments also divide along a line that matters for everything the court did. The cloth and the bench were fixtures: they stayed at Westminster, and their authority derived from the officers who sat there and the calendar they kept. The tally and the roll were mobile

¹⁶FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

¹⁷FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

¹⁸Poole, *The Exchequer in the Twelfth Century*; Green, *The Great Roll of the Pipe for the Thirty-First Year of King Henry I*, Michaelmas 1130.

¹⁹FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

²⁰Clanchy, *From Memory to Written Record: England, 1066-1307*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

in different ways. The roll travelled only as far as the treasury's own storage, accumulating year on year into an internal archive the audit consulted but did not circulate. The tally travelled with the people who held it, out of Westminster and into the shires, and sometimes out of the hands of the sheriff who first received it and into the hands of a stranger to the original transaction. That difference in mobility is why the tally, alone among the four instruments, would become the subject of a dispute about whether a piece of audited wood could function as money.

What the court accomplished

By the time of the surviving 1130 roll, the court was running a single procedure with four linked stages, and the procedure bears setting out once, in full, because every audit for the next seven centuries assumed it. A sheriff opened the year owing a fixed sum, the county farm, entered on the roll as the charge against him. Through the year he discharged that charge in one of two ways: by bringing coin to the treasury of receipt at Westminster, where the two chamberlains took it in and cut a tally recording the amount, one half to the sheriff and one to the treasury; or by assignment, in which the crown directed him to pay a named creditor of the crown directly, and issued a tally recording the obligation rather than a completed payment. At the Michaelmas audit the sheriff brought his half-tallies, matched them against the treasury's counter-halves on the cloth, and any sum still owed after the match was either allowed him, by writ, against expenses or hardship the crown accepted, or carried forward as an arrear, *in respectu*, to open the following year's account. The outcome, whichever it was, was written under his county's heading on the pipe roll, which closed the year's audit and opened the next.

Two functions that had once been discharged separately were thereby brought together in a single fortnight of sittings. The receipt of moneys had been the business of the treasury; the audit had been the business of the household. The court fused them, so that money coming in could be matched, at once, against the demand it was meant to discharge, with the split tally as the instrument of coordination between the chamberlains at one end of the audit and the barons at the other. The audit thereby became an office rather than an occasion. Its rhythm was annual and its personnel were named by title; its output was written and stored; its judgments were enforceable. The sheriff's account acquired a documentary trail whose earliest surviving link is the 1130 roll, and whose successors would continue until the sheriff's account itself was abolished, seven centuries later, in the reforms of the 1820s. What Henry I's reign fixed was not the audit, which was older, but the court that ran it and the routine by which its output was preserved.

Chapter 2. 1130: The Pipe Roll and the annual charge

The document as it survives

The roll for the thirty-first year of Henry I is a strip of parchment about fifteen inches wide and, when laid out, roughly seventy feet long, written on both sides in a set administrative hand. Its entries are arranged county by county, opening at the top of each membrane with the sheriff's name and the county farm and running down through the pleas of the crown,

the reliefs, the wardships, the fines for offences at the last eyre, the dona of the abbeys, and the sums due from the towns. Each entry names a demand, a payment, and a residue. The residue was carried into the next year's roll under the same county heading, and the account was said to be pending, or in Latin *in respectu*, until it was cleared. When Joseph Hunter edited the roll for the Record Commission in 1833, he printed it in the size and layout of the original, without translation, because the roll was already understood by antiquarians as a document whose form was part of its meaning.²¹

The physical object survives at The National Archives, Kew, in the class of Exchequer Pipe Office records catalogued as E 372, where it is the first surviving member of a class whose continuous run begins with 5 Henry II. Judith Green's 2012 edition, published by the Pipe Roll Society, updated Hunter's transcription after a hundred and seventy-nine years and sets out how the roll was constituted and how its entries relate to other Angevin sources. For a reader whose interest is in the shape of the audit rather than the particular sums, Hunter's 1833 layout preserves the visual arrangement of the audit's output better; for a reader whose interest is in the sums themselves, Green's edition is the modern reference.²²

What the roll shows

The 1130 roll shows a working exchequer already in routine, not an experiment: a court running twice-yearly audits with a settled personnel, writing the outcome in a form that had already stabilized. Its formulaic entries, its abbreviations, and its convention for reporting arrears carried forward all indicate practice of some standing rather than a first attempt.

Green's introduction estimates the annual revenue of the crown passing through the exchequer in 1129-1130 at something on the order of £24,000 in cash equivalent, an approximate figure, since not all of the crown's revenue came through the sheriffs' farms and not all of what came through was paid in coin. Some was rendered in tallies against known creditors, some in payments to third parties on the crown's account, some in kind. The order of magnitude is what matters: the audit at Michaelmas 1130 was accounting for a revenue system that in the aggregate paid a serious portion of the king's government.²³

The roll also shows the audit's judicial character. Particular fines, debts, and reliefs are entered under the sheriff's name because he was the officer through whom they were paid, and where a debt is respited it is because the exchequer has issued a writ of respite in the king's name. The roll is a summary of the exchequer's decisions on the sheriff's account, resting on the same authority a court had to give judgment.²⁴

²¹Hunter, *Magnum Rotulum Scaccarii Vel Magnum Rotulum Pipae de Anno Tricesimo-Primo Regni Henrici Primi*; Poole, *The Exchequer in the Twelfth Century*.

²²Hunter, *Magnum Rotulum Scaccarii Vel Magnum Rotulum Pipae de Anno Tricesimo-Primo Regni Henrici Primi*; Green, *The Great Roll of the Pipe for the Thirty-First Year of King Henry I, Michaelmas 1130*; "Records of the Exchequer, Pipe Office: Pipe Rolls, Series E 372," The National Archives (UK), <https://discovery.nationalarchives.gov.uk/details/r/C6749>.

²³Green, *The Great Roll of the Pipe for the Thirty-First Year of King Henry I, Michaelmas 1130*; Poole, *The Exchequer in the Twelfth Century*.

²⁴FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Poole, *The Exchequer in the Twelfth Century*.

The roll's arithmetic is Roman for money and, in a limited way, Arabic for tally counts, and its abbreviations follow a settled convention county by county: the same contractions for the same recurring formulas, whether the entry concerns a Yorkshire wardship or a Kentish plea. A clerk trained on one county's entries could read any other county's entries the same year, and a clerk trained on the 1130 roll could, on Green's account, have read the roll for 1224 with only the vocabulary of ninety-four intervening years of practice to learn. That legibility across counties and across a run of years is what let the pipe roll do work no single year's entries could do alone: carry a sheriff's arrears forward, compare one year's farm against the last, and let a later audit test a claim against what an earlier roll had actually recorded.²⁵

A survivor, not a first

Nothing in the roll itself, in FitzNeal's *Dialogus* fifty years later, or in the modern editorial tradition treats the 1130 roll as the earliest of its kind ever made. The routine it shows had been running for some years before Michaelmas 1130, and probably for a generation: rolls for the preceding years were compiled and stored in the treasury, and the entries carried forward from an earlier year's audit imply an earlier year's roll from which they were carried.

Treating the surviving roll as a founding text confuses evidence of continuity with proof of origin, and the proof of origin is not available. If the roll is read as the beginning of the audit, the audit acquires a false birthday and the twelfth-century administrative achievement is misattributed to Henry I's regime alone. Read instead as the earliest survivor of an older routine, the achievement diffuses across an earlier period, and Henry I's reign is credited with the preservation of a routine rather than its invention. Poole took the more cautious reading in 1912, marking preservation rather than invention as the achievement, while allowing that whatever came before 1130 was audited in a form similar enough that no serious transition can be dated within the surviving material.²⁶

Twenty-six years without

Between the 1130 roll and the next surviving pipe roll, for 2 Henry II at Michaelmas 1156, there is a documentary silence of twenty-six years. Stephen's Anarchy happened in the interval; the royal treasury moved with the court; the audit was interrupted or continued as circumstances allowed; and the roll for at least some of the intervening Michaelmas was either not compiled or not preserved.²⁷

The evidence for continuity through the Anarchy is scattered: charters and writs of the period mention the exchequer, and Henry I's treasurer remained in office under Stephen for a time. The evidence for interruption is that no rolls survive for the intervening years, and that some counties in the 1156 roll open with entries suggesting the audit was catching up on arrears. Scholarship since Poole has treated the gap as partly institutional and partly a matter of what survived: the audit certainly continued in some form, and the rolls certainly do not survive.

²⁵Green, *The Great Roll of the Pipe for the Thirty-First Year of King Henry I, Michaelmas 1130*; Hunter, *Magnum Rotulum Scaccarii Vel Magnum Rotulum Pipae de Anno Tricesimo-Primo Regni Henrici Primi*.

²⁶Poole, *The Exchequer in the Twelfth Century*; Hunter, *Magnum Rotulum Scaccarii Vel Magnum Rotulum Pipae de Anno Tricesimo-Primo Regni Henrici Primi*.

²⁷Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

From 1156 the annual audit resumes as a continuous series and runs, with only a few gaps at reign changes, until the pipe rolls were discontinued in the nineteenth century. The gap between 1130 and 1156 is neither the exchequer's founding nor its collapse; it is a gap in what happens to have come down.²⁸

What the roll enabled

The survival of a single Henry I pipe roll gave later administrators an anchor from which to reconstruct the audit before the continuous series began. FitzNeal, writing about 1177 for clerks who worked with the rolls of Henry II, described the exchequer in terms whose fit with the 1130 roll would have been obvious to any of his readers. Modern scholars, from Madox in 1769 through Hall in 1891 to Poole in 1912, have used the 1130 roll and the *Dialogus* together as the two witnesses to the twelfth-century court.²⁹

Three things in particular the roll made possible. It fixed the audit's calendar: the roll accounts for the year to Michaelmas 1130, and its internal references to Easter payments made in the same year confirm the semi-annual rhythm. It quantified the sheriff's farm in the audit's own terms, so that the county farm, the pleas of the crown, the reliefs, and the aids can each be identified as separate revenue heads. And it showed the tally and the split at work: the roll's entries reference tallies of receipt, and its convention for reporting arrears reproduces the operation of tally matching in the treasury of receipt described in the previous chapter. What FitzNeal describes in the abstract, the 1130 roll shows in the particular.³⁰

From 1156 the series that resumes runs continuously and comparably: any question about the sheriffs' revenue that a single year's roll could answer, the pipe roll series could in principle answer across a run of years, because the audit used the same headings, the same conventions, and the same officers year on year. The English series survives in a density and continuity that later English government could and did draw on.³¹

Chapter 3. c. 1177: FitzNeal's procedural self-description

The text and its author

About the twenty-third year of Henry II, a treasurer of the exchequer sat down to write out, as a dialogue between a master and a pupil, how the exchequer worked. His name was Richard FitzNeal. He was the son of a bishop of Ely who had served as Henry I's treasurer, and he had held the treasurership himself from 1158 or 1159, sitting at the audit for almost two decades before he wrote. His pupil, in the dialogue, was a young clerk who wanted to understand the work he was about to take up. FitzNeal answered as a working officer

²⁸Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

²⁹Thomas Madox, *The History and Antiquities of the Exchequer of the Kings of England*, 2nd ed. (London, 1769); Hall, *The Antiquities and Curiosities of the Exchequer*; Poole, *The Exchequer in the Twelfth Century*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

³⁰Poole, *The Exchequer in the Twelfth Century*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

³¹Clanchy, *From Memory to Written Record: England, 1066-1307*; Poole, *The Exchequer in the Twelfth Century*.

explains a working office, in Latin whose administrative technicality still requires editorial commentary to unpack.³²

The text survives in three principal manuscripts and is known to have circulated among administrative clerks from at least the late twelfth century. Hubert Hall used it in 1891 as one witness among many to the exchequer's twelfth-century personnel and instruments. Arthur Hughes, C. G. Crump, and C. Johnson edited it for the Clarendon Press in 1902, and their edition remained the standard scholarly text through the twentieth century. In 2007 Emilie Amt and S. D. Church produced a new critical text with facing translation for the Oxford Medieval Texts series, the working modern reference for the *Dialogus* and its companion, the *Constitutio Domus Regis*.³³

The dialogue form is not innocent. It permits an author to state what any officer of the exchequer would take for granted, without appearing to lecture; it permits objections to be voiced by the pupil and answered by the master; and it permits the author to omit questions the pupil did not think to ask. FitzNeal wrote as a working treasurer, and his omissions are the omissions of a court whose officers had no incentive to complicate their own routine by raising it as a subject of scrutiny.

What FitzNeal described

The *Dialogus* is organized in two books. The first opens with the origin and dignity of the exchequer, moves to the officers of the court, describes the checkered cloth and its calculations, and treats the tallies used at the treasury of receipt. The second turns to the sheriff's account itself: the demand, the render, the tally, the summons, the writs of respite and allowance, the treatment of debtors, and the enrollment of the audit's result.³⁴

His account of the cloth deserves the attention it has always received. He explained the layout of the columns from pence up to the highest sum the audit might have to record, how counters were placed on the squares to represent amounts under discussion, and how the running total was maintained visibly as the audit moved through the sheriff's account, so that the current balance could be read off the cloth at any moment. The exchequer was named for its cloth because its work was inseparable from that cloth's operation; the cloth was not a symbol of the audit but the instrument by which it was conducted.³⁵

His account of the tally is equally concrete. FitzNeal described the width of the notches for pounds, shillings, and pence; the placement of the notches relative to the split; the direction of the notches for round and irregular sums; and the ceremony by which the tally was split so that the two halves went to the two parties. A single half, presented without its counter, was

³²FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

³³Hall, *The Antiquities and Curiosities of the Exchequer*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

³⁴FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

³⁵FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

worthless. The audit could not proceed without the tally, and the tally could not be produced without the split.³⁶

The officers of the court were listed by title, with duties given in the order in which they sat: the treasurer, who kept the roll and ran the audit; the chancellor's representative, who sat with a distinct set of instruments and a duty of countersignature; the two chamberlains of the treasury of receipt, who took in the money and cut the tallies; and the president or justiciar, in whose name the court sat and whose presence was the exchequer's formal claim to be a court of judgment. Around them sat the barons of the exchequer, whose office was to render judgment on the audit's questions.³⁷

What the dialogue form leaves out

Comparison of the *Dialogus* with the pipe rolls shows friction FitzNeal's text smooths. The rolls record disputes, respites, arrears, and pardons in a form that suggests the audit was often contested at particular points; the *Dialogus* treats the sheriff's account as moving through the court without material objection. The rolls show sheriffs whose farms were persistently in arrears, carried forward for years at a time; the *Dialogus* describes the procedure for carrying forward but does not dwell on how frequent the carrying was. The rolls show the exchequer intervening with allowances and pardons whose amounts sometimes exceeded the payments actually made; the *Dialogus* mentions the writs by which such allowances were granted but does not treat their frequency as a subject requiring explanation.³⁸

This is not evidence of dishonesty. It is evidence of a treatise written from the point of view of the office: FitzNeal wrote to tell a clerk what he needed to know to sit at the audit, and what the clerk needed to know was the routine, not how much of the routine's daily business turned on accommodating shire-level realities the audit could not always test. Poole in 1912 read the rolls against the *Dialogus* and found the rolls, on this point, the more searching source; Clanchy in 1979 confirmed the reading and extended it to the wider question of administrative literacy.³⁹

Two particular omissions have drawn scholarly comment. FitzNeal did not describe the operations of the treasury of receipt beyond the moment of tally cutting: where the coin went once received, how it was stored, when it moved to the king's household or the war chest, and how the treasury balanced its own accounts across the year are all matters the *Dialogus* leaves alone. Nor did he describe the audit's relations with the sheriff's shire court, whose separate business of the pleas of the crown intersected with the audit at every session but appears in the *Dialogus* only where a pipe-roll entry requires the reader to know something about the intersection.⁴⁰

³⁶FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

³⁷FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

³⁸Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*; FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*.

³⁹Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

⁴⁰FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

The dignity of the office

FitzNeal insisted on the exchequer's judicial dignity. His pupil is made to ask, early in the first book, why the exchequer should be treated as a court of judgment when its business is the sheriff's account. The master answers that the audit is not merely an accounting operation but a judicial one: it decides whether the sheriff has paid what he owes, whether he is to be discharged, and whether he is to be summoned again. Its judgments are enforceable by writ, and the writ runs in the king's name because the court sits in the king's stead.⁴¹

FitzNeal was writing at a moment when the royal courts of common pleas and king's bench were beginning to acquire their own institutional shape, and when the exchequer was beginning to be distinguished from them by its subject matter. The *Dialogus* is one of the earliest witnesses to the exchequer as a court whose competence, in later centuries, would come to be exercised over revenue matters generally rather than the sheriff's audit alone. FitzNeal wrote before that expansion, but the ground for it was already prepared in the dignity he attributed to the audit's judgments.⁴²

An officer's manual, not a chronicle

What the *Dialogus* did that a chronicle or a formulary book could not was treat the running of an office as a subject worth teaching to a named successor. Its dialogue form was borrowed from the schools; its Latin was the Latin of the trained cleric; its subject was the office FitzNeal knew from twenty years' service. Within the surviving English administrative sources it stands as the working document from which later historians have reconstructed the exchequer's twelfth-century practice. Its survival gave the English institution a form of self-description that the cloth, tallies, and rolls alone could not have supplied.⁴³

What comparison with the rolls settles

The friction between the *Dialogus* and the pipe rolls, named above, is real and is worth keeping in view rather than resolving away. A treatise's purpose is to describe procedure, not to record friction, and FitzNeal's silence about the audit's daily contests is the appropriate omission of a working manual rather than concealment. Read together, the two sources give a fuller picture than either alone: the rolls without the *Dialogus* would be a series of formulaic entries whose conventions could only be inferred; the *Dialogus* without the rolls would be a treatise whose relation to the audit's actual output could not be tested.⁴⁴

By the closing pages of the *Dialogus*, FitzNeal has described a court whose officers were listed by title, whose calendar ran twice a year, whose instruments were the cloth and the tally,

⁴¹FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

⁴²Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

⁴³Hall, *The Antiquities and Curiosities of the Exchequer*; Poole, *The Exchequer in the Twelfth Century*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

⁴⁴FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Poole, *The Exchequer in the Twelfth Century*; Clanchy, *From Memory to Written Record: England, 1066-1307*; Amt and Church, *Dialogus de Scaccario: The Dialogue of the Exchequer, and Constitutio Domus Regis*.

and whose output was the pipe roll: a working exchequer as it stood in the reign of Henry II, made legible to any subsequent officer who could read Latin.

That legibility is worth setting against what the *Dialogus* does not attempt. FitzNeal wrote a procedural manual, not a chronicle of disputes or a defense of the exchequer's judgments against particular critics; he assumed the audit's authority rather than argued for it, in the manner of an officer for whom that authority was simply the working condition of his office. The pipe rolls of his own period and of the reigns that followed show that authority being tested, in Wales and in the shires, by sheriffs who contested their farms and by debtors who delayed their payments. The *Dialogus* gave those later contests a fixed procedural baseline against which departures could be measured: a reader of the *Dialogus* who then read a thirteenth-century pipe roll entry showing an unusual allowance, an extended respite, or an irregular assignment could recognize the irregularity precisely because FitzNeal had first set out what the ordinary case looked like.

Chapter 4. 1194-1225: Angevin pressure and Magna Carta

The ransom of a king

In the winter of 1193-1194, the exchequer at Westminster was calculating how to raise a hundred and fifty thousand marks of silver against the ransom of Richard I, then held in imperial custody at Trifels: a sum on the order of two to three times the crown's ordinary annual revenue. It was raised by a levy of a quarter of the value of movable and immovable property on lay tenants of the crown, a quarter of the clergy's annual income, and a special contribution from the towns and the Cistercian houses. The pipe roll for 6 Richard I, at Michaelmas 1194, contains the shire-level entries but not a separate roll for the ransom itself; ancillary rolls were kept for its collection and disbursement, and the pipe roll's entries under each county's heading show the ransom counted against the sheriff's account where the sheriff had passed the money in. The audit's ordinary form absorbed a levy several times its ordinary volume, using the same charge-and-discharge procedure it applied to any sheriff's farm.⁴⁵

The reign of John

Richard's death in 1199 brought John to the throne under conditions of continued war. The 1 John pipe roll, for the year to Michaelmas 1199, remains the anchor edition for the reign's opening; its piece reference at The National Archives is E 372/45.⁴⁶ It shows an exchequer whose ordinary business had continued through the ransom years without a serious break, but whose account heads were multiplying: alongside the county farms, the pleas of the crown, the tallages of the royal towns, the aids for wars, the profits of the forest, and the levies on Jewish moneylenders each grew substantial enough to require separate treatment.

⁴⁵Poole, *The Exchequer in the Twelfth Century*; Adrian Jobson, ed., *English Government in the Thirteenth Century* (The Boydell Press, 2004).

⁴⁶*The Great Roll of the Pipe for the First Year of the Reign of King John, Michaelmas 1199*; The National Archives (UK), "Records of the Exchequer, Pipe Office: Pipe Rolls, Series E 372."

The court that in 1130 had spent most of its time on the sheriffs' farms was, by 1199, spending a growing share of its time on these ancillary revenues.

The loss of Normandy between 1199 and 1204 removed the crown's continental revenue from the audit's oversight and threw the whole cost of the reign onto English sources. Between 1204 and 1214 the king's continental ambitions required extraordinary levies year after year, and the audit adapted by taking in a growing number of ad hoc taxes: the thirteenth of 1207, the scutages of most years, the aids of 1210, tallages of the royal demesne on a scale exceeding what earlier reigns had asked. In 1214 the failure of the Bouvines campaign closed off any recovery of the continental lands and made the crown's finances still more difficult.⁴⁷

The pipe rolls of John's reign show a treasury writing and auditing its accounts under pressure. Entries under the older heads grow more numerous per county, reflecting a fuller share of royal income channelled through the ordinary audit; arrears carried forward from year to year increase, reflecting the difficulty of clearing sheriffs' accounts under accelerated demand. Jobson's account of the reign traces how the pipe roll adapted, in its layout and its conventions, to accommodate what a modern administration would have split into separate accounts: under John, the county headings were followed by an increasingly long list of ancillary heads; under Henry III, some of those heads began to be recorded on separate rolls of receipt and issue; but the pipe roll remained the audit's summary throughout, and its convention of demand, render, and residue held.⁴⁸

The adaptation had a cost. The 1207 thirteenth was collected by special commissioners rather than sheriffs and audited separately from the pipe roll; the war-year scutages were collected by writ against particular tenants-in-chief and entered in the pipe roll only where a sheriff had been involved in collection. A court built to audit one kind of officer had become, by 1210, a court whose competence was extended to collectors whose relation to the shire audit was uneven, and whose accounts arrived at Westminster by routes the twelfth-century audit had not been designed to test.⁴⁹

Strain and its documentation

The crown's revenue crises produced the documents that let later historians reconstruct the machine, and the two facts share a cause. Without John's financial ambitions, the ancillary rolls of receipt and issue would not have developed to the point of usefulness they reached in the following century; without the loss of Normandy, the concentration of financial administration on English sources would not have produced the density of surviving Angevin material. An exchequer under pressure to audit a growing volume of extraordinary revenue was, for the same reason, an exchequer whose officers needed to preserve evidence of what had been audited, so that later audits could be reconciled with earlier ones.⁵⁰

Two changes in the audit's practice date to these years and outlasted John. The treasury of receipt began to keep its own day-by-day roll of coin taken in, separate from the pipe roll;

⁴⁷Jobson, *English Government in the Thirteenth Century*; Poole, *The Exchequer in the Twelfth Century*.

⁴⁸Jobson, *English Government in the Thirteenth Century*.

⁴⁹Jobson, *English Government in the Thirteenth Century*; Poole, *The Exchequer in the Twelfth Century*.

⁵⁰Jobson, *English Government in the Thirteenth Century*; Poole, *The Exchequer in the Twelfth Century*.

the receipt rolls that survive from Henry III's reign, taken up in the next chapter, are the mature form of a practice that began under John. And the audit's competence widened from the sheriff to any collector of the crown's revenue whose account needed clearing: keepers of royal towns, wardens of vacant sees, keepers of confiscated lands. Neither change touched the pipe roll's form. Its entries still opened with a demand and closed with a render and a residue, in the conventions FitzNeal had described; what changed was the density of entries under each county and the range of officers being audited under them.⁵¹

By 1216 the treasury had learned to work with a diversified revenue base, and Henry III inherited an exchequer whose machinery could handle a level of complexity his grandfather's had not required.

Runnymede in June

On 15 June 1215 the king met a body of rebel barons in a meadow beside the Thames between Windsor and Staines and set his seal to the document that would come to be called Magna Carta. Its sixty-three clauses settled, or attempted to settle, grievances of tenure and inheritance, of justice, of the customs of London, the treatment of Welsh and Scottish tenants, the freedom of the church, the pardon of rebellion, and the body that would enforce the settlement. A small number of clauses, technical and administrative, touched the mechanics of the exchequer's audit and the practices of the royal treasury.⁵²

The charter as sealed did not survive as the law of England. Within weeks Innocent III had declared it null; within months the king was at war with the barons who had extracted it; within a year he was dead. It was reissued for the young Henry III in 1216, 1217, and 1225, each version shorter than the 1215 original. The 1225 reissue, presented as a free grant from the king, became the enduring text.⁵³

The audit clauses

What the barons of 1215 objected to, in the sphere of the treasury and the sheriffs, can be identified in a handful of clauses whose subject matter concerned the audit's ordinary practices. The charter's own text attests them; a reissue-by-reissue tracking would outrun the evidence cited here.

Clause 26 addressed the collection of debts to the crown after the death of a lay tenant, requiring that the sheriff or the crown's officer not seize a widow's marriage portion or dower against a debt of her late husband beyond the amount actually owed, and that the widow keep her reasonable estovers of the estate while the debt was paid off. The clause answered a practice, current under John, of distraining widows' portions and dowers against the balance recorded on the pipe roll, and required the audit's practice to return to what the *Dialogus* had described as proper procedure.⁵⁴

⁵¹Jobson, *English Government in the Thirteenth Century*; Poole, *The Exchequer in the Twelfth Century*; Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*.

⁵²Magna Carta (1215); Clanchy, *From Memory to Written Record: England, 1066-1307*.

⁵³Clanchy, *From Memory to Written Record: England, 1066-1307*.

⁵⁴*Magna Carta*.

Clause 25 addressed the farms of shires and hundreds, requiring that they stand at the ancient rents without increment. It answered a practice by which John's sheriffs had been forced to render more than the ancient farm, so that the shire farm entered on the pipe roll had become a floor for negotiation rather than the ceiling FitzNeal had assumed. The clause required the audit to return to the fixed rents the twelfth-century form had used, accepting the pipe roll's ancient conventions as the standing description of the sheriff's obligation.⁵⁵

Clauses 10 and 11 addressed debts owed to Jewish creditors of the crown. When such a debt fell to the crown on the creditor's death, it was carried on the pipe roll under the sheriff's account for the debtor's county. The clauses required that interest not accumulate during the minority of the debtor's heir, and that the widow and children be provided for from the estate before the crown's claim was pressed; they accepted the audit's practice of treating Jewish debts as crown revenue while limiting the harshness of collection.⁵⁶

A fourth clause, clause 40, stated that the king would not sell, deny, or delay right or justice to any person. Later commentators have read it as bearing on the writs of allowance and respite by which the audit's judgments could be suspended in the crown's interest, so that a pipe roll's enrolled discharge could be undone by a subsequent writ. That reading is a gloss attached to the clause by the medieval commentary tradition; it stands as an attested later interpretation, not as the clause's demonstrated twelfth-century meaning.⁵⁷

What the audit clauses add up to

Read together, these four clauses describe a demand for the audit's twelfth-century practices to be observed, not for the audit to be abolished. What the rebel barons objected to was not the exchequer's competence over the sheriffs' accounts, the pipe roll's status as the audit's summary, or the tally's role as receipt; it was the way John's regime had used the audit's machinery to press collection beyond the practice FitzNeal had described. Clanchy's reading of the point is direct: the pipe roll and its practices were treated by the baronial opposition as part of the realm's working custom, and the charter's drafters assumed they would continue in the ordinary way.⁵⁸

The clauses record a demand that an institution already accepted as part of the realm's working custom be held to its own rules. Fixed farms, the widow's dower, and limits on the collection of Jewish debt each named a practice to be constrained. The 1215 text therefore stands as evidence of specific grievances against collection, not as proof that every clause remained in force through the later reissues.

The constitutional afterlife of the charter has, since the reign of Edward I and more emphatically since the seventeenth century, fixed on clauses 39 and 40, on due process, and on clauses 12 and 14, on common counsel for extraordinary aids. The audit clauses have received less attention because their subject matter is technical and their language does not support the general constitutional reading clause 39 later carried. In 1215, however, they made the

⁵⁵ *Magna Carta*; Poole, *The Exchequer in the Twelfth Century*.

⁵⁶ *Magna Carta*.

⁵⁷ *Magna Carta*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

⁵⁸ Clanchy, *From Memory to Written Record: England, 1066-1307*; *Magna Carta*.

opposition's financial grievance concrete: named practices at named points in collection and audit.

Chapter 5. 1224: Receipt rolls and assignment

What the rolls of 1223-1224 preserve

The receipt rolls for the seventh and eighth years of Henry III survive among the ancillary records of the Exchequer of Receipt at The National Archives. They were edited in 2007 by Nicholas Barratt, Laura Napran, and David Crook for the Pipe Roll Society, and run alongside the pipe roll for 8 Henry III edited by Emilie Amt for the same series in 2005.⁵⁹ The receipt roll for a given day, drawn up by the clerk of the receipt under the direction of the two chamberlains, named the payer, the county the sum came from, the head of revenue under which it was paid, and the total received; entries were made in order as the sums arrived during the sitting, and the day's total closed at the foot. At the end of term the day-by-day totals were themselves audited, then reconciled with the treasury's cash inventory and, at Michaelmas, with the pipe roll's enrollment.⁶⁰

The 1223-1224 rolls are not the earliest of their class; fragments survive from John's reign, and a day-by-day register of receipts had been developing since the late twelfth century. What they represent is the earliest surviving pair of a full year's receipt rolls preserved alongside the pipe roll for the same year, so the two documents can be checked against each other. Their preservation is partly accidental, since the surrounding decades survive unevenly, and any general statement about receipt practice at a given date has to reckon with what happens to be preserved for that date.⁶¹

What the pipe roll alone could not show

The pipe roll had, from its earliest surviving witness, recorded the sheriff's audit at the end of the year: the demand, the render, the residue under each county's heading, closing an account already known by the time the entry was written. It had not shown, and was not built to show, when in the year the render had been paid, in what installments, or against which writ of demand.

The receipt rolls showed what the pipe rolls could not: when the sheriff or his deputy had come to Westminster with a payment; which of his several accounts it applied to; whether payment was in coin or in tallies against known creditors of the crown; and how much of his total for the year had been paid in by a given date. Two kinds of information became visible for the first time. The first was timing: under John and the young Henry III the crown was often short of cash between the two audit terms, and knowing when particular sheriffs, tax collectors, or tenants-in-chief had paid was information the treasury needed to plan its own expenditure. The second was composition: a sheriff's render could be made in coin, in silver

⁵⁹Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III*, Michaelmas 1224.

⁶⁰Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*.

⁶¹Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; The National Archives (UK), "Records of the Exchequer, Pipe Office: Pipe Rolls, Series E 372."

plate for assay, in tallies representing sums already paid to the crown's creditors on writs of assignment, in respites granted by writs of allowance, or in some combination, and the pipe roll's summary did not distinguish among these where the receipt roll did.⁶²

What survives unevenly

For some years of Henry III's reign both terms of receipt rolls survive, for others only one, for others none, and Barratt, Napran, and Crook's introduction cautions against generalizing from a single well-preserved pair to payment practice across the reign. Where a full pair survives, receipt practice for that year can be reconstructed with confidence; where one term is missing, the year's timing cannot be fully reconstructed; where neither survives, practice has to be inferred from adjacent years.⁶³

The gap is also one of what the rolls omitted by design. The receipt roll recorded what came to Westminster. It did not, in most reigns, record payments made directly to the crown's creditors on writs of assignment where the payment was made in the shire without passing through the treasury; such payments were audited at the exchequer under the pipe roll's enrollments but left no trace on the receipt roll for the day. The receipt roll's picture of cash flow is a picture of the coin that reached Westminster, not of the crown's total receipt for the term.⁶⁴

Reconciliation as a working process

The pipe roll for 8 Henry III audits the sheriffs' accounts for the year to Michaelmas 1224. The audit was conducted at Westminster in October and November of that year, with the two chamberlains of the treasury of receipt sitting alongside the barons of the exchequer to reconcile the pipe roll's audit with the receipt rolls for the two preceding terms. On Barratt, Napran, and Crook's account this reconciliation was, in practice, rigorous: the clerk of the pipe roll checked each sheriff's render against the receipt roll entries, and queried any render whose amount did not correspond to a sum entered under his name on a particular receipt day. Where the render was made partly in tallies against known creditors, the tallies had to be produced and matched against their counter-halves; where partly in respited debts, the writ of respite had to be produced. The audit's judgments were entered only after this check was complete.⁶⁵

Assignment and payment become separately visible

The particular contribution of the receipt roll was to make assignment and payment separately visible for the first time in the surviving material. Assignment was the practice by which the crown ordered a debtor of the crown to pay a creditor of the crown directly, reconciling the crown's revenue and expenditure without coin passing through the treasury;

⁶²Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III, Michaelmas 1224*.

⁶³Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*.

⁶⁴Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Jobson, *English Government in the Thirteenth Century*.

⁶⁵Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III, Michaelmas 1224*.

payment was the actual transfer of coin at the treasury of receipt. Under the pipe roll's summary form alone, the two could appear indistinguishable. Under the combined practice of 1223-1224 they became distinct: an assignment showed on the pipe roll under the audit's discharge but did not show on the receipt roll for the day, while a payment showed on both. A sheriff's render made partly by assignment and partly by payment could therefore be broken into its components, so that the crown's cash position could be reconstructed from the receipt rolls even where the pipe roll's summary treated assignment and payment as equivalent for the purpose of clearing his account.⁶⁶

The distinction would matter more in the following century, when the crown's use of assignment against particular creditors expanded to the point where its volume in a given year could exceed the coin passing through the treasury. The 1223-1224 rolls do not yet show that situation; they show an audit in which assignment and payment were both routine but coin remained the dominant form of render. What they establish is the documentary machinery by which the two could later be told apart, a distinction on which the question of the tally's circulation turns directly.

The audit's second axis

By the eighth year of Henry III the audit ran on two axes: the pipe roll's annual summary of the sheriff's account, and the receipt roll's day-by-day register of coin taken in through each term. The two intersected at reconciliation, when the pipe roll's summary was checked against the receipt roll's registered receipts, and from that intersection the audit's competence doubled: it could test both the sheriff's total render for the year and the timing and composition of the payments that made it up. The receipt rolls also let the audit reach beyond the sheriffs' accounts into the payments of tax collectors, keepers of vacant sees, and keepers of confiscated lands, whose renders passed through the treasury of receipt alongside the sheriffs' own, since the receipt roll's entries were arranged by day rather than by county and combined every officer who had come to Westminster on a given day.⁶⁷

The pipe roll's twelfth-century form, its competence originally defined by the sheriff's account alone, was now supplemented by a document that let the audit test the summary against the year's actual flow of coin. The receipt rolls of 1223-1224 are the earliest surviving specimens of that ancillary practice, and they establish exactly what an assignment was, as opposed to a payment, when a tally left the treasury in a creditor's hand.

What the pair of rolls does not do is settle how typical the year 1223-1224 was. Barratt, Napran, and Crook's introduction is explicit that the survival of a matched pipe roll and receipt roll for this particular year is an accident of preservation, not a sign that 1223-1224 was administratively distinctive. The reconciliation practice it documents may have been running, in some form, since the reign of John; what the pair of rolls supplies is the earliest point at which that practice can be observed directly, in both of its halves, rather than inferred

⁶⁶Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III*, Michaelmas 1224.

⁶⁷Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III*, Michaelmas 1224.

from the pipe roll's summary alone. Any claim about how assignment and payment were distinguished before 1223 rests on this single well-documented year projected backward, and the projection is stated here as an inference, not read off the rolls themselves.⁶⁸

Chapter 6. c. 1265-1327: Tally circulation and persistence

A stick leaves the treasury

By the middle of the thirteenth century the treasury of receipt at Westminster was cutting tallies in numbers that ran into the thousands each year. Each was a hazel wand notched to represent a sum, split lengthwise into two halves on a two-party pattern: the payer of the sum held one half, the treasury the other. Notches ran across the whole width of the stick for pounds and across half the width for shillings; a tally for a large sum could carry two or three feet of notches, one for a small sum could be shorter than a man's forearm. Some tallies were the immediate receipt for a coin payment, and their subsequent life was brief: the payer took his half to the shire, produced it at the next audit as evidence of payment, and the audit matched it against the treasury's counter-half and cancelled both. Other tallies had a different life. They left the treasury of receipt not in the hand of the person who had paid the sum, but in the hand of a creditor of the crown whom the treasury was assigning to a shire debtor for payment.⁶⁹

A sheriff in the treasury owing forty pounds could be discharged by paying the coin at Westminster and receiving a tally as receipt, or he could be given a tally directed against a shire debtor of the crown for the same sum, instructed to collect the coin himself and produce the counter-half at the next audit. The tally in his hand, in the second case, was not evidence of a payment already made; it was evidence of an obligation the crown had assigned to him. When he presented the counter-half at the audit it proved he had collected the assigned sum; when the crown's creditor whom the tally had been meant to pay presented it instead, it proved the crown owed him the sum represented. Both uses, receipt and assignment, are visible in the *Dialogus* and in the surviving material; their relative proportion in the treasury's business at any given date is one of the questions that divides the scholarship.⁷⁰

Two readings

Christine Desan, in *Making Money* (2014), argued that the tally of assignment functioned as circulating state credit. Once cut and given out, it represented a claim against the crown; its holder could present it at the treasury for redemption, present it to the shire debtor named on it for direct collection, or transfer it by delivery of the stick to a third party in payment of his own debts. On Desan's argument the transferability was constitutive of the tally's utility, not incidental to it: by cutting tallies against assigned revenues in advance of the audit at which those revenues would be collected, the crown created a stock of transferable claims

⁶⁸Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*.

⁶⁹FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*.

⁷⁰FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*; Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*.

against itself that functioned, between issue and redemption, as money in circulation. The state's power to make money, on Desan's account, is a function of its power to make its own claims credible, and the tally's credibility rested on the audit's routine: a tally cut against a shire debtor was credible because that debtor could be identified, pursued, and discharged only on surrender of the counter-half.⁷¹

A competing reading treats the tally as receipt only: an unforgeable acknowledgment of a payment made or an obligation created, whose transferability was incidental rather than constitutive. On this reading the tally's holder could present it to a third party in payment of a debt, but the third party's acceptance turned the tally into an assignable receipt, not money; its circulation was a function of confidence in the underlying obligation, and where that confidence was low the tally would be refused or accepted only at a discount. Poole in 1912 and Hall in 1891 both treated the tally throughout as an audit instrument preserving the evidentiary bond between two parties to a transaction, without engaging the monetary question directly; Clanchy in 1979 discussed the tally's transferability as a feature of an audit instrument in an oral culture rather than as a monetary function. None of the three set out to refute Desan, whose argument was still decades away, but each treats the tally in a way that foregrounds its audit function over any monetary one.⁷²

Six tests, and what the cited material shows for each

The disagreement between these readings turns on a definitional question, and a definitional question can be tested rather than merely restated. Six features distinguish a receipt from a monetary instrument, and the surviving material supports each unevenly.

Assignment is demonstrated without qualification: the receipt rolls of 1223-1224 and the pipe roll of the same year show the crown routinely directing a shire debtor to pay a named creditor directly, tracked by a tally cut for that purpose and reconciled at audit.⁷³

Discharge is equally well demonstrated: a tally's two halves, matched at the audit, cancelled the obligation they recorded, and the pipe roll's enrollment of that cancellation is the audit's basic act, described by FitzNeal and visible in every surviving roll.⁷⁴

Negotiability, meaning the capacity of a holder to transfer his claim to a party of his own choosing without the crown's participation, is attested but not richly documented: Desan points to surviving tallies whose holders were parties other than the original payer or assignee, to pipe- and receipt-roll entries where the same tally is presented across different audits by different parties, and to commentary in the *Dialogus* on tallies whose original holder had died or transferred them. The instances are real, but they rest on Desan's synthesis rather than on any single transaction identified at the item level.⁷⁵

⁷¹Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*.

⁷²Poole, *The Exchequer in the Twelfth Century*; Hall, *The Antiquities and Curiosities of the Exchequer*; Clanchy, *From Memory to Written Record: England, 1066-1307*.

⁷³Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III, Michaelmas 1224*.

⁷⁴FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus, Commonly Called Dialogus de Scaccario*; Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III, Michaelmas 1224*.

⁷⁵Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*.

Bearer transfer, meaning transfer effective by delivery alone, to a party with no prior claim on the crown, is the narrowest and least supported of the six. Transfer among London merchants in the second half of the thirteenth century and among ecclesiastical creditors of Edward I's reign is attested, but in numbers Desan's own account concedes are small; Goacher's survey of the Kentish pipe rolls confirms that assignment was a routine shire-level practice and that the audit could track assigned sums to identified crown creditors, but it does not extend to transfers beyond that circle.⁷⁶

Discounting, a tally trading below face value on the strength of the underlying obligation, is asserted as a theoretical possibility in the receipt-only reading, but no cited transaction demonstrates it. No surviving instance of a tally's sale or exchange below face value has been identified, and the claim that discounting occurred, plausible as it is, exceeds what the cited material establishes.

Liquidity, the ease and speed with which a tally could be converted to coin or accepted in a chain of transactions independent of the crown, is likewise untested: nothing in the cited material measures how quickly a tally changed hands, how many hands it passed through, or what its holders required in order to accept it.

The six tests are not equally hard to satisfy from thirteenth-century material, and the unevenness is itself informative. Assignment and discharge are audit functions, performed inside a court whose own records exist to prove them; a pipe roll or a receipt roll was compiled precisely to show that an assignment had been made and a debt discharged, so the evidence for both survives in the ordinary course of the exchequer's own business. Negotiability, bearer transfer, discounting, and liquidity are functions that would have occurred, if they occurred at all, outside the exchequer's own paperwork, in transactions among merchants, tenants, and ecclesiastical creditors whose own account books and correspondence the exchequer's rolls do not reach. The asymmetry in what can be shown is therefore partly an asymmetry in where the surviving material was generated, not necessarily an asymmetry in what actually happened in the thirteenth century.

The conclusion of the test

Two of the six features, assignment and discharge, are established beyond dispute; that establishes the tally as a working instrument of the treasury's routine. A third, negotiability among parties connected to the crown's credit, is attested, though at the level of Desan's synthesis rather than of individually verified transactions. The remaining three, bearer transfer beyond that circle, discounting, and liquidity, are the features that would be needed to call the tally money in an unqualified sense, and none is demonstrated by the cited material. The honest conclusion is narrower than either side of the historiographical dispute states it: the tally of assignment was a negotiable instrument of crown credit, transferable and dischargeable within a circle of parties who had reason to trust the crown's obligations, and calling it money outright would claim more than the surviving evidence supports. The fuller test Desan's

⁷⁶Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*; Deborah Goacher, "Kent and the Earlier Pipe Rolls (1130 to 1300): Some Introductory Notes," *Archaeologia Cantiana* 133 (2013).

stronger claim requires would have to be run against merchant and ecclesiastical account material beyond the exchequer's own rolls, and it has not been run.⁷⁷

1327: a test of the persistence claim

Edward III came to the throne in January 1327, at fourteen, in the aftermath of his father's deposition, with the government of his minority in the hands of a council dominated by his mother and Roger Mortimer. If the twelfth-century instruments were ever going to be replaced by administrative reform rather than by accident, this reign supplied the conditions: a change of regime, an inherited backlog of arrears from Edward II's reign, and a council with every incentive to distinguish its competence from its predecessor's. The audit for Michaelmas 1327 is the test case, because it was conducted immediately after a deposition, under a minority government, by the same court, with the same instruments, in the same form used since 1156.⁷⁸

The reforms that followed were real. The audit adopted a more rigorous treatment of arrears, sorting them by age and character: ancient debts of small amount were pardoned or written off, larger debts of intermediate age pursued through fresh writs of distraint, current-term debts handled in the ordinary way. Separate accounts were established for classes of revenue that had run alongside the pipe roll without a settled place under Edward II: the customs on wool exports, the profits of the wardrobe, the receipts of extraordinary levies, each newly required to be reconciled with the treasury of receipt before an officer could be discharged. And the reconciliation of assigned sums was tightened, requiring each assignment to be tracked to completion or failure and its outcome entered under the appropriate county's heading, a response to the growing volume of assignments the treasury of receipt's rolls had shown running ahead of what the crown's creditors actually collected.⁷⁹

None of these reforms touched the pipe roll's layout, the tally's form, or the cloth's operation. The roll's county headings still opened with a demand and closed with a residue, as they had in the twelfth century; the tally was still cut by the two chamberlains and split in the manner the *Dialogus* set out; the cloth was still laid at Westminster and its counters still moved to settle disputed arithmetic. Judith Green's edition of the 1130 exemplar and Emilie Amt's edition of the 1224 exemplar describe a form the pipe roll of 1327 still matches line for line: the same abbreviations, the same conventions for reporting arrears, respites, and allowances, the same enrollment of the audit's judgment under the same county headings.⁸⁰

The test the reign of 1327 poses for the persistence claim comes back, on the evidence cited here, with a specific answer rather than a general one. Reform under real pressure changed the audit's procedure, its coverage, and its rigor: arrears were sorted and pursued differently than under Edward II, new heads of revenue acquired settled places in the roll,

⁷⁷Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*; Barratt et al., *Receipt Rolls for the Seventh and Eighth Years of the Reign of King Henry III*; Goacher, "Kent and the Earlier Pipe Rolls (1130 to 1300): Some Introductory Notes."

⁷⁸Poole, *The Exchequer in the Twelfth Century*; Jobson, *English Government in the Thirteenth Century*.

⁷⁹Jobson, *English Government in the Thirteenth Century*.

⁸⁰Amt, *The Great Roll of the Pipe for the Eighth Year of the Reign of King Henry III, Michaelmas 1224*; Poole, *The Exchequer in the Twelfth Century*.

and assignment was tracked more exactly. None of that changed the three twelfth-century instruments, because nothing in the reformers' own choices required it to. The instruments were cheap, forgery-resistant, and legible to every officer trained under the old form; replacing them would have cost more than the arrears crisis they were built to solve, and the council governing in the young king's name had every reason to spend its authority on clearing debts rather than on re-equipping a court that already worked.⁸¹

What ran on afterward

The pipe roll continued to be enrolled until 1834; its series in E 372 runs, with only a few reign-transition gaps, from 1156 to that date. The tally continued to be cut at the treasury of receipt until 1826, when a statute of George IV abolished the practice, after which the accumulated stock was moved to the Palace of Westminster for storage. The cloth continued to be laid at the exchequer's sittings, in some form, until the exchequer's judicial functions were absorbed into the wider royal courts in the nineteenth century.⁸²

The instrument FitzNeal described about 1177 was, on that reckoning, still being cut six and a half centuries later, in the last months before the 1826 statute. It was not being cut, and had not been cut for nearly three decades, when Charles Dickens stood up in 1855 to mock the manner of the accumulated stock's disposal, a judgment on how a retired instrument met its end, not on whether it was still in use. What happened to that stock, and to the palace it was stored in, followed within a decade.

Coda: The tally fire of 1834

The abolition of 1826

On 4 July 1826 the Receipt of Exchequer Act received the royal assent. Among its provisions was one ending the split hazel tally as an instrument of the treasury of receipt, in favor of an indented paper receipt the reforming officers of the treasury considered more modern. The abolition took effect in stages, and the last split tallies were cut at the treasury of receipt in the following months. An instrument that had served the exchequer's audit since the early twelfth century was retired by act of Parliament with, so far as the surviving material of the abolition debate suggests, no serious defence.⁸³

The tally's advantages over paper, its forgery-resistance, its accessibility to non-literate parties, its physical durability, had by 1826 been outweighed, in the reformers' judgment, by the ceremony and expense of cutting and matching wood at every audit. The abolition was an act of the reforming state expressing its confidence in paper over a seven-hundred-year-old instrument.⁸⁴

⁸¹Jobson, *English Government in the Thirteenth Century*; Poole, *The Exchequer in the Twelfth Century*.

⁸²FitzNeal, *De Necessariis Observantiis Scaccarii Dialogus*, *Commonly Called Dialogus de Scaccario*; Poole, *The Exchequer in the Twelfth Century*; Shenton, *The Day Parliament Burned Down*.

⁸³Shenton, *The Day Parliament Burned Down*.

⁸⁴Shenton, *The Day Parliament Burned Down*; Desan, *Making Money: Coin, Currency, and the Coming of Capitalism*.

The 1826 act did not single out the tally as an anomaly requiring special justification; it was one clause among many in a statute reorganizing the Exchequer of Receipt's procedure for the nineteenth-century treasury, alongside changes to the treasury's accounting calendar and its relationship to the newer offices of state finance. The tally's abolition passed with the rest of the act's housekeeping, which is itself a measure of how far the instrument had drifted, by 1826, from being a live administrative question to being one clause among many in a statute about something else.⁸⁵

The storage decision

Abolition left an administrative problem: what to do with the accumulated stock of retired tallies built up at the treasury of receipt over centuries. Kept, after matching and cancellation, in a series of chests and rooms at the Palace of Westminster and at the offices of the Exchequer of Receipt, the total by 1826 was not precisely counted but ran into the hundreds of thousands, filling several rooms of the palace's ancillary buildings.

The Treasury and the officers of the Palace of Westminster weighed several options. The tallies could have been given to the poor of Westminster for firewood, an economical use of an otherwise valueless material, on Shenton's account of the officers' own reasoning; they could have been sold to the wood trade at a small but not negligible value; a small number were in fact preserved by collectors and antiquarian institutions, and their descendants form the surviving collection at The National Archives. The great bulk, in the event, were condemned to burning: quick, complete, and requiring no ongoing supervision. The furnaces of the House of Lords, which heated the chamber by circulating hot air from a basement combustion room, were judged suitable, and the stock was to be fed into them in manageable quantities over some weeks.⁸⁶

16 October 1834

The burning began in October 1834. On 16 October the operation was in progress when the accumulated heat and the volume of wood overloaded the flues. The heat escaped into the wainscoting, the wainscoting into the ceiling, the ceiling into the upper stories, and by nightfall the old Palace of Westminster was ablaze from end to end. The fire brigade of the day, its equipment inadequate to a fire of that scale, could not save the greater part of the medieval palace. The Painted Chamber, the White Chamber, the Prince's Chamber, and the Commons and Lords chambers, with most of the ancillary offices of both Houses, were destroyed by dawn on 17 October.⁸⁷

Westminster Hall, whose Norman fabric and fourteenth-century hammer-beam roof were the oldest surviving parts of the palace, was saved by Superintendent James Braidwood's fire brigade, which concentrated the available water on the hall's roof and walls against the pressure of the fire on the adjacent buildings. The hall survived; the palace that had grown

⁸⁵Shenton, *The Day Parliament Burned Down*.

⁸⁶Shenton, *The Day Parliament Burned Down*.

⁸⁷Shenton, *The Day Parliament Burned Down*.

around it did not. The rebuilding, by Charles Barry and Augustus Pugin, produced the neo-Gothic palace that is the seat of Parliament today.⁸⁸

The fire's immediate cause was the overloading of the House of Lords furnaces with tallies being burnt for disposal. What was being discarded as the retired instrument of a superseded audit consumed the building in which the audit's political successors had been sitting for centuries, an accident with few rivals in the nineteenth-century state for consequence out of proportion to cause.

Dickens, 1855

Twenty-one years after the fire, on 27 June 1855, Charles Dickens addressed the first public meeting of the Administrative Reform Association at Drury Lane Theatre. His speech attacked the inefficiency and self-satisfaction of the British administrative state, taking the Crimean War's mismanagement as its immediate occasion, and in the course of it he pointed to the tally fire as an emblem of what was wrong with the state he was criticizing.⁸⁹

Dickens's version was that the exchequer of the Middle Ages had used tallies for accounting, that the practice had continued into modern times purely by habit, that when it was finally abolished the accumulated sticks were ordered burned in the House of Lords furnaces without any consideration of giving them to the poor as firewood, and that the fire escaped the flues and consumed the palace because the state's officers had insisted on destroying the tallies inside their own building rather than distributing them to the parish. His moral was that the administrative state's insistence on doing things its own inefficient way had cost it the Palace of Westminster, rebuilt at enormous public expense, when the tallies could simply have been given away.⁹⁰

The speech is not a disinterested source; its purpose was to attack the administrative state as such, and its account of the fire selects the details that support the attack. What it fixed in later memory is the tally's status, by the 1850s, as a symbol of the administrative past that the reforming state of the 1820s and 1830s had been trying to leave behind. The abolition of 1826 asserted that state's confidence in paper; the fire of 1834 was an accident of the abolition's execution; Dickens's speech, two decades later, read the accident as a judgment on the state that had produced it. It was not a claim that the tally was still in use in 1855, and none of the surviving material treats it as one.

Closing

Between the reign of Henry I and the reign of Edward III, the English royal administration built a bounded accounting court whose officers, instruments, and procedures survived for seven centuries. It sat around a chequered cloth, kept its annual audit in the Great Roll of the Pipe, used the split tally as an unforgeable receipt and, in its assignment practice, as a transferable instrument of crown credit, and left its own operating instructions in FitzNeal's

⁸⁸Shenton, *The Day Parliament Burned Down*.

⁸⁹Charles Dickens, "Administrative Reform," in *Speech to the Administrative Reform Association, Drury Lane Theatre, 27 June 1855*, London, 1855.

⁹⁰Dickens, "Administrative Reform"; Shenton, *The Day Parliament Burned Down*.

Dialogus. It absorbed the Angevin wars, accommodated the audit clauses of Magna Carta, developed the receipt rolls of Henry III, and met the deliberate reforms of Edward III's minority government without surrendering its three founding instruments.

In 1834 the accumulated sticks were consigned to the Lords' furnaces, the fire escaped the flues, and the palace burned. The rebuilding produced the palace at Westminster in which the successors of the exchequer's medieval barons still sit; the audit's surviving documents are kept at Kew, in the rolls the fire did not reach. The court whose officers had disappeared, whose sittings had ceased, and whose instruments had been reduced to smoke and ash left, as its last trace, the palace the smoke and ash rebuilt.

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