



AN EXCHEQUER TALLY OF THE YEAR 1293, GIVEN TO JOHN D'ABERNON OF THE COUNTY OF SURREY

## AN EARLY EXCHEQUER TALLY.

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THE accompanying illustration is of an exchequer tally of the year 1293 given to John d'Abernon of the county of Surrey as a receipt for a fine or composition made by him for a debt owed by his father to the crown. It belongs to Dr. Alfred A. Mumford of Manchester, who has lent it for exhibition to the John Rylands Library.

The tally issued to John d'Abernon was a receipt given to him by the lower exchequer. The Michaelmas receipt roll of 22 Edward I. records the fact that on the Saturday next after Michaelmas, October 3, 1293, John d'Abernon paid £2 10s. as a fine for his father's debt.<sup>1</sup> At the time when this entry was made a stick of wood, already made to measure, was notched on the lower edge with two cuts to represent the two pounds, and one cut to represent the ten shillings. The longer inscription on the tally was copied from the receipt roll and reads : *De Johanne de Aubernon' de fine pro debitis patris sui. Surr'*. The other words were added for the purpose of further identification and give the year and term of the exchequer : *Anno Regis Edwardi XXIIº. Mich'*. Having been thus inscribed the piece of wood was split lengthwise to a point where the handle began. John was given the longer piece, the stock or tally of the photograph, as a receipt for the money he had paid. The shorter foil or counter tally was preserved by the lower exchequer for future reference. If by mistake John was thereafter charged with the same debt he could present the tally as evidence in his favour. By means of the inscriptions it could be identified through the entry on the receipt roll, its foil could be recovered and he would be quit of the charge.

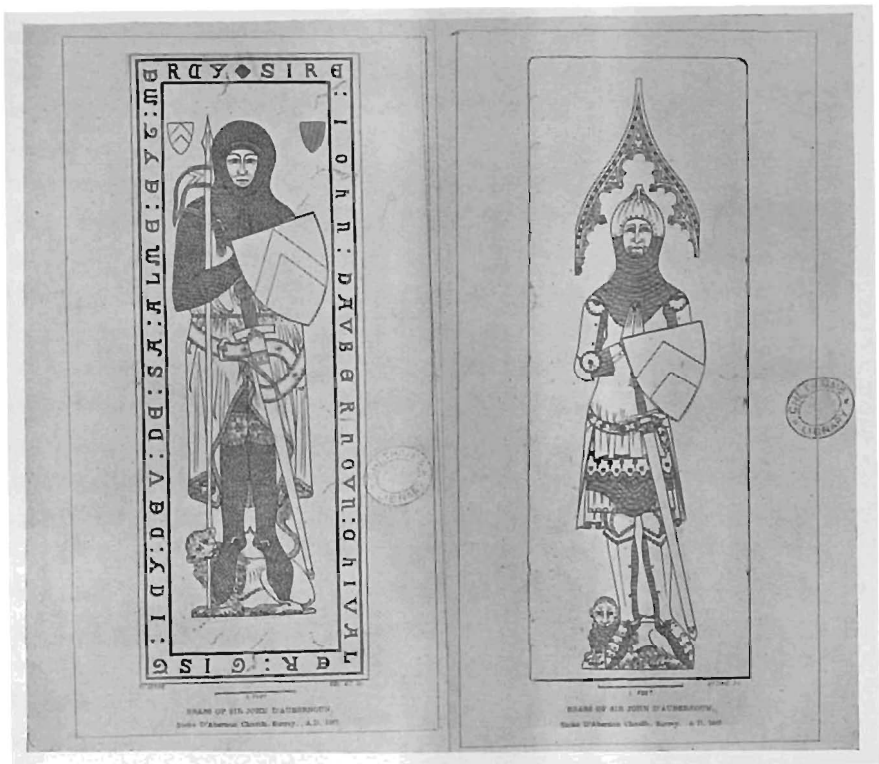
Tallies were issued by the exchequer of the later Middle Ages for money actually or symbolically paid to the government at the lower

<sup>1</sup> Receipt Roll, No. 127, m. 1.

exchequer, the *recepta* or receipt. The "receipt" was the department of the exchequer that received and paid out money. Its principal series of records were the receipt rolls which recorded incoming revenue and the issue rolls which noted disbursements. The upper exchequer or exchequer of account was, as its name indicates, the accounting department before which the tax collectors and others appeared to settle with the government. When any collector of revenue handed in money or evidence of having properly spent money at the lower exchequer he received a tally. This was the earliest use of that instrument and it never lost its essential character of a receipt despite the other uses later made of it. During the fourteenth century the tally was incorporated into the system of anticipatory drafts upon the collectors of revenue. When the crown desired to draw upon such a collector in favour of some one to whom it owed money, or who had been directed to spend money, a writ was sent to the collector ordering him to pay the creditor so many pounds. A tally was thereupon made at the "receipt" crediting the collector with having delivered at the exchequer the sum indicated in the writ and this tally was given to the creditor. Upon the presentation of this tally to the collector he would pay the money. Since the tally was a receipt for money delivered at the lower exchequer by the collector he could present it later at the upper exchequer and receive due credit for it on his account. Thus used the tally was like a modern cheque, the bank or treasury being the money in the hands of the revenue collector, upon which the exchequer could draw at will.

The case of John d'Abernon's tally is the simplest that can be imagined, for he paid in cash and received a receipt; but in many another instance tallies were issued when not money but evidence of having spent money for some proper purpose was presented at the lower exchequer.<sup>1</sup> The difference is purely technical yet it may be worth while to explain the latter system. A sheriff or tax collector might have money in hand upon which it might be found necessary or

<sup>1</sup> Examples of orders or proffers of the type noted in this paragraph may be found in the following: L.T.R. Memoranda Roll, No. 77 (34-35 Edward I.) m. 22, London, writ of privy seal; K. R. Memoranda Roll, No. 75 (29-30 Edward I.) m. 70, Wiltes, letters patent of receipt; L.T.R. Memoranda Rolls, No. 90 (13 Edward II.) m. 146, Bedford, bill of the wardrobe. For types of the various writs, *Surrey Taxation Returns*, Appendix I., Section 3.



BRASSES ON THE TOMBSTONES OF SIR JOHN D'ABERNON AND HIS SON IN STOKE D'ABERNON CHURCH, SURREY

(From "Surrey Archæological Collections," Vol. I. (1857), p. 234)

convenient to draw for expenditures in his neighbourhood or elsewhere. Under these circumstances the king by writ of privy seal might order the collector to pay the expenses incurred by a purveyor of victuals for the army and in return for this money the purveyor would hand him a written receipt. Writs might also be sent him ordering him to pay the Bardi part of the large sums owed to them by the crown ; in return for what he delivered to them, he would receive letters patent of receipt. A duly accredited wardrobe official might approach him for cash to meet necessary expenses and give him in return a bill of the wardrobe, or part of an indenture of receipt. In all these instances when the collector reached Westminster he would go to the "receipt," have his acquittances validated if it were possible, and for those thus validated would receive tallies from the "receipt" which he could proffer at the exchequer of account.

Only rarely did accountants appear before the upper exchequer with anything except tallies. Now and then, however, a tax collector who was either ignorant of the system or in too much of a hurry to observe the proper forms reached that body with cash.<sup>1</sup> In such cases he had to go to the lower exchequer, receive his tally and return with it. If his indentures, bills of the wardrobe, or other acquittances required special validation he would take them with him to the upper exchequer. After they were validated a tally was issued by the "receipt."<sup>2</sup> Occasionally it happened either that the memoranda by which allowances or acquittances could be checked were in another place or that the treasurer was absent and so could not pass on them.<sup>3</sup> A still more unusual case is that of the taxers and collectors of the twentieth of 1327 in the city of Lincoln. They came before the exchequer of account for their audit presenting *inter alia* letters patent of the keeper of the wardrobe testifying that they had paid him £20. Because the chamberlain did not have the writ of *liberate* upon the basis of which it could charge the wardrobe with that sum no tally could be made.<sup>4</sup> In all such cases since no tally could be issued to the collectors, they, through

<sup>1</sup> L.T.R. Memoranda Roll, No. 85 (8 Edward II.) m. 237, Wilts, Somerset.

<sup>2</sup> E.g. *Ibid.*, No. 87 (10 Edward II.) m. 178, Salop.

<sup>3</sup> *Ibid.*, No. 90 (13 Edward II.) m. 146, Bedford, treasurer absent ; K.R. Memoranda Roll, No. 76 (30-31 Edward I.) m. 79, Northampton, memoranda in London, whereas exchequer at York.

<sup>4</sup> L.T.R. Memoranda Roll, No. 101 (3 Edward III.) m. 117 d.

no fault of their own, would have to wait until the necessary validation could be completed before their accounting could be brought to a close.

The use of tallies in the system of drawing upon the tax collector was, I conjecture, an innovation of the first decade of the fourteenth century. No indisputable examples of such a procedure before that time have been found by the present writer and the rare use of it in the case of taxes upon movables until well into the reign of Edward II. would seem to stamp it as a new method of which the convenience had not been fully realized. The system of anticipatory drafts, already described, was old, how old it is impossible to state,<sup>1</sup> but the use of the tally in connection with it was new. Since the assignments by means of writ plus a tally gained a prominent place in the financial system of the fourteenth century the method will be described in detail.

During the reign of Edward I. when the crown wished to draw upon the collectors of taxes it normally used the methods already referred to.<sup>2</sup> A writ was sent to them ordering them to pay a certain person a part or the whole of the money they had in hand. When the payee appeared they were to receive from him in return for the money his letters patent testifying to its receipt for which it was stated allowance would be granted at the exchequer. Early in the fourteenth century a new phase appeared in these orders to pay. The tax collectors were to receive letters patent of receipt for which a tally of the exchequer would be struck when they reached the exchequer and allowed them at their accounting. Then an administrative genius devised the plan of sending out a tally with the payee, as a substitute for the old plan which forced the collector to wait for it until he reached the "receipt" with his writ and acquittances. Nothing could be simpler, and forthwith a new clause appeared in the writs which tended in time to supersede all others. The tax collectors were directed to pay the person named a sum of money. In return they were to receive from him a tally of the exchequer in their names bearing a

<sup>1</sup> Hilary Jenkinson in an article on William Cade in the *English Historical Review*, XXVIII., 216-217, would date the system as early as the reign of Henry II.

<sup>2</sup> The several types of writs ordering collectors to pay are to be found in full in *Surrey Taxation Returns*, Appendix I., Section 3. I use the drafts upon tax collectors for the reason that my studies have been largely confined to the field of medieval taxation.

statement of the amount they were to pay. For this tally, allowance would be granted them at the exchequer when they came to account.

The procedure in the case of such drafts upon the tax collector or others, was as follows: The king sent to the exchequer a writ of *liberate*, writ of privy seal or other mandate, ordering it to pay to one of his creditors a stated sum. Thereupon the exchequer divided up the sum if it was large and ordered, under its own seal or that of the treasurer, various collectors to pay the creditor specified parts of it. They were to receive from him a tally of the exchequer in their names on which was inscribed the sum to be paid. On or about the date that the writ was issued an entry was made upon the receipt roll to the effect that there had been received from the collectors the sum noted in the writ. A tally was then made in the form of a receipt and delivered to the creditor. It was inscribed with the words found in the entry upon the receipt roll, with the addition of notes indicating its date,<sup>1</sup> and was a witness that the collectors had paid the money at the exchequer. At the same time it was recorded in the issue roll that the creditor had been paid so much by a tally upon the collectors.<sup>2</sup> When the collectors had received the writ commanding them to pay, which might be delivered by the creditor, and the creditor appeared with the tally, they paid him, received the tally, and the transaction was closed.

In the course of time the collectors would have to appear before the exchequer to account for their receipts and disbursements. They would have with them the order to pay and the tally showing that they had paid as ordered. After the tally had been validated at the "receipt" they could proceed to the exchequer of account and there proffer it as evidence that they had gathered the money and properly delivered it at the lower exchequer. They would then receive allowance for this sum.

<sup>1</sup> The receipt roll for Michaelmas, 19 Edward I., contains a note to the effect that the treasurer and barons had commanded that the date be written upon all tallies made at the "receipt." Receipt Roll, No. 116, m. 5. See also the article by Hilary Jenkinson in *Archæologia*, LXII., 375.

<sup>2</sup> The phraseology of the issue roll of 1328, Easter, in the case of William de Broklesby is as follows: *In una tallia facta isto die Ade de Hoperton et Nicholas de Langeton taxatoribus et collectoribus XXme Regi concessa in civitate Ebor' continente XL li de eadem XXa et dicto Willelmo liberata in persolucionem brevis sui.* This entry may be found under the date 7 May.

The new plan of drawing upon the collectors of taxes by means of writ and tally, greatly simplified the system of accounting at the lower exchequer. Under the older plan of assignment the exchequer officials could check the drafts upon revenue collected, but not paid in, by a search of the memoranda and files of writs. The exchequer clerks would naturally search the records with greater skill than a modern investigator, but even at best the task must have been onerous. The new plan made their work lighter through the entries upon the receipt and issue rolls. On them, under the same date, were the names of those upon whom the drafts had been drawn, the names of those to whom they had been issued and the warranty for their issue. The exchequer of account, after the new system was well established, could and did check up the amount of these drafts upon the tax collectors by means of the rolls of the lower exchequer, particularly the receipt rolls.<sup>1</sup> The saving of time during the exchequer year must have been considerable. The simplicity of the new system of assignment also led to an increase in the number of such drafts upon the collectors of revenue. The investigations of the present writer have been largely confined to the subject of taxes upon personal property and it has been found that in connection with them there was a rather steady progress from large cash payments at the exchequer to an assignment basis during the reigns of the three Edwards. Many of the drafts were of the older type during the days of Edward II. and the early years of Edward III., but the new type became relatively of greater importance.

The trouble that might arise in connection with the new system when it was not fully understood is brought out by a case rising in 1328. On 20 March, 1328, letters close were sent to the collectors of the twentieth of movables in the West Riding of Yorkshire and other districts ordering them to pay Richard de la Pole, the king's butler, various sums of money.<sup>2</sup> On 30 April the treasurer and chamberlains, officers of the "receipt," were ordered to cause tallies to be made and delivered to Richard since "the collectors have deferred paying him the above sums because he did not bring to them tallies of

<sup>1</sup> An excellent example is that of the review of the tallies of the taxers and collectors of the twenty-fifth of 1309 in Norfolk. L. T. R. Memoranda Roll, No. 80 (3 Edward II.) *adhuc visus comp' Trinit'*.

<sup>2</sup> *Calendar of Close Rolls, 1327-1330, 269.*



the receipt of the exchequer for the money.”<sup>1</sup> The issue roll, under date of 16 May, records the fact that eight tallies had been issued as a result of the writ of 30 April,<sup>2</sup> and on the same day various sums were credited to the collectors in Derby, Essex and the Ridings of Yorkshire on the receipt roll.<sup>3</sup> When the collectors came to their accounting they brought with them the tallies of 16 May and were given credit for them.<sup>4</sup> Evidently the collectors knew the new system, whereas Richard or some exchequer official was careless or not fully cognizant of it. A presumption of acquaintance with the writ and tally system is found in orders to pay sent to the taxers and collectors of a sixteenth in Hereford and elsewhere, 25 February, 1317.<sup>5</sup> The writs were of the older type requiring an acquittance, later to be exchanged for a tally, in return for money delivered. It was felt to be necessary to add a clause to the writ commanding the collectors to put no obstacle in the way of payment notwithstanding no tallies were sent to them.

A serious weakness of the assignment system was that at its basis lay the uncertain knowledge of the exchequer with respect to the amount of money the collectors had in hand. In addition to the uncertainty as to the amount that had been gathered, it frequently did not know, and could not know, to what extent the money had been drawn on by writ of privy seal or other royal mandate. So the collectors might not be able to honour the exchequer writs ordering them to pay. Overdrafts were not only possible, but highly probable under these circumstances. That there were relatively few of such overdrafts is an excellent testimony to the conscientiousness of the exchequer.

It might happen, however, in certain instances that the exchequer knew full well that the collector did not have the money and that by issuing a draft upon him it was passing on the task of getting the money from him to some one else. An obvious example of this procedure is the issuing of tallies upon money due from taxers and collectors who had not been able to pay their remainders of account at their audits.

<sup>1</sup> *Calendar of Close Rolls, 1327-1330, 277.*

<sup>2</sup> Issue Roll, Easter, 2 Edward III. The old number was 231.

<sup>3</sup> Receipt Roll, Easter, 2 Edward III. The old number was 255.

<sup>4</sup> See the record of the appearance of the taxers and collectors in Derby. L.T.R. Memoranda Roll, No. 100 (2 Edward III.) m. 26.

<sup>5</sup> L.T.R. Memoranda Roll, No. 87 (10 Edward II.) m. 142.

When the taxers and collectors of the twentieth of 1327 in Hereford reached the audit stage of their accounting, they were unable to pay £13 5s. 9 $\frac{3}{4}$ d. Of this sum all but the three farthings was assigned to those perennial creditors of the king, the merchants of the society of the Bardi, and a tally was levied in their favour.<sup>1</sup> Drafts were also issued at times by the exchequer before the collection of a tax had been started. This is illustrated by the action of the exchequer in relation to the fifteenth and tenth of 1357. The commissions to the collectors were issued on 1 August.<sup>2</sup> Before that date the receipt rolls record the issuance of tallies of the assignment type to the amount of nearly one-sixth of the total possible income from the subsidy.<sup>3</sup> Under the date of 29 July, six tallies were issued against the collectors in Sussex in favour of W. de Dalton for a total of £1049 1s. 6d. whereas the total charge against the men of the county was £1104 7s. 8 $\frac{1}{2}$ d.<sup>4</sup> In this instance almost the whole subsidy was hypothecated before the writs were issued. There are many examples of the same sort of procedure, though the cases are not so extreme, in relation to the same subsidy. The holders of such tallies would have to wait until the subsidy had been collected in order to get their money. There is a case in 1297, under the old system, of an attempt to avoid this, when the taxers and collectors of the ninth in Shropshire were told to borrow money in order to meet the assignment if it happened that they did not have enough on hand.<sup>5</sup>

Though most of the instances of overdrawing would seem to be due to ignorance in the exchequer of the situation in the local districts, there remained in any case the necessity, after the writ and tally system had been established, of noting on the exchequer account books such drafts as were not honoured. It is clear, for example, that the entries on the receipt rolls crediting the collectors with payments into the exchequer would have to be cancelled in some fashion if the collectors had not made such payments. During the

<sup>1</sup> L.T.R. Memoranda Roll, No. 101 (3 Edward III.) m. 116 d.

<sup>2</sup> Fine Roll, No. 158 (31 Edward III.) m. 10.

<sup>3</sup> Receipt Roll, Easter, 31 Edward III. The entries relating to the fifteenth and tenth began 13 July, 1357. Compare the entries on the issue roll of the same term.

<sup>4</sup> *Ibid.*, and L.T.R. Enrolled Accounts, No. 14, m. 48 d.

<sup>5</sup> L.T.R. Memoranda Roll, No. 69 (25-26 Edward I.) m. 29 d.

years 1357-1359 there were several methods of dealing with this book-keeping problem.<sup>1</sup>

The most obvious method was at the same time the most inconvenient.<sup>2</sup> The entry on the receipt roll was cancelled and the tally and foil destroyed. This, however, complicated the accounts for the items on the receipt roll were totalled each week and term and these totals would have to be changed to meet the correction.

The usual plan avoided this difficulty by means of fictitious loans. The entry on the receipt roll was cancelled, the tally and its foil destroyed, and another entry made on the receipt roll in which the full amount of the dishonoured draft was credited to the payee as a loan to the crown. In February, 1358, to take a concrete instance, assignment was made to John de Copeland of £81 upon the collectors of the tenth in the city of York. They could not pay him. The entry on the receipt roll was cancelled, evidently when John came to the lower exchequer and reported the situation, and a new entry was made on the receipt roll, below the cancelled entry, to the effect that John had loaned the government £81. By this method the weekly and term totals on the receipt rolls were preserved and no medieval official would mistake this type of *mutuum* for anything but an unpaid debt.<sup>3</sup>

If it happened that the collectors could pay a part but not the whole of the sum drawn upon them a similar method was used. The tally and its foil were destroyed, but the original entry was not cancelled. In place of the original tally two were issued, one for the amount that it was found possible to collect, this being charged against the men named in the original tally, the other for the residue, this being credited to the payee as a loan to the crown. On 29 July, 1357, a number of tallies were drawn upon the collectors of the fifteenth and tenth in Sussex in favour of William de Dalton. One of these was for £133 8s. 10½d. This they could not pay. William therefore restored his

<sup>1</sup> These years were selected because of the unique character of the allowances made towards the alleviation of the burden of the subsidy of 1357.

<sup>2</sup> For references to the cases exhibited in this and the following paragraphs and for illustrations from the receipt rolls, see the note added to Hilary Jenkinson's note in *Proceedings* of the Society of Antiquaries, 2 S., XXV., 35-37.

<sup>3</sup> It is unfortunate that S. B. Terry in his work *The Financing of the Hundred Years' War* does not distinguish between the book-keeping loan and the real loan.

tally and two new ones were made, one for £115 12s. 7½d., the amount the collectors could pay, and another crediting William with a loan of £17 16s. 3d. The original entry on the receipt roll crediting the collectors with £133 8s. 10½d. was allowed to stand, but below it a note was added that William de Dalton had made a loan of £17 16s. 3d. for which he was satisfied later. On referring to the original entry and the note the officials would know how much to credit to the collectors and what remained to be paid to John. The weekly and term totals were undisturbed by this arrangement.

Tallies were used as official receipts by the exchequer until October, 1826.<sup>1</sup> A little later their destruction was ordered by statute.<sup>2</sup> In pursuance of this order the clerk of the works directed his men to burn them. This was in October, 1834. Unfortunately the burning was done "in the furnaces or stoves, connected with the flues which passed beneath the flooring, and gave warmth to the House of Lords."<sup>3</sup> Through the carelessness of the workmen the woodwork caught fire and the old houses of parliament were destroyed, and with them the humble cause of the disaster, the tallies, medieval and modern. In consequence of the fire only a few tallies remain in the Public Record Office to show us what they were like and still fewer in private hands, such as the tally of John d'Abernon.

<sup>1</sup> H. Jenkinson, *Archaeologia*, LXII., 368-369.

<sup>2</sup> *Ibid.*, 369.

<sup>3</sup> There is a description of the burning of the tallies and the Parliament Houses in Brayley and Britton, *History of the Ancient Palace and Late Houses of Parliament at Westminster*, 408-415.