

Medieval Accounting Memoranda from Norwich Cathedral Priory

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At the Fourth Lateran Council, Innocent III ordered that the previously independent houses of Benedictine monks throughout Christendom be grouped and organized into provinces with triennial chapters, a measure which was successfully applied in England.¹ When the first general chapter of the new Benedictine province of Canterbury met at Oxford in 1218–19, one of its clauses stipulated that obedientiaries – monks holding administrative offices within the monastery – should render accounts to the head of the house and this obligation was repeated at every general chapter.² Monasteries at the time were often in debt and such accounts served, amongst other things, to establish the ‘state of the monastery’ (*status monasterii* or *status domus*), a notion that had a financial significance as well as a moral and disciplinary one.³ As a feature of the monastic reform of the thirteenth century, which touched not only the Benedictine monks but also nuns, regular canons and canonesses, the development of obedientiaries’ accounts aimed to fight debt as well as *proprietas*, the unauthorized possession of goods by monks.⁴ Even before Lateran IV, the importance of imposing account-rendering as part of the papal reform of religious houses appeared clearly in some legatine visitations, such as the visitation of St Mary’s, York, by John of Ferentino in 1206.⁵ Aside from the theoretically triennial frame of the Benedictine chapters and the irregular legatine visitations, archbishops and bishops also played a role in the enforcement of the rendition of obedientiaries’ accounts. To quote Oliver Sutton, bishop of Lincoln (1280–1299), in a letter to the prioress of St Michael’s, Stamford, following his visit to her house: *Vostre acunt ne lessez mie qe il ne seit oi pur sauer certeinete de vostre estat* (‘Your account you shall not dismiss that it be heard/audited, to know your state with certainty’).⁶ It is all the more surprising that such insistence within ecclesiastical hierarchy on the financial health of monastic houses did not lead to more injunctions regarding *manorial* accounts, injunctions which are non-existent in statutes and rare in visitation records. In fighting monastic debt, the Church as an institution rarely officially suggested optimizing existing income, for example through better auditing of mano-

¹ D. Knowles, *The Monastic Order in England* (Cambridge, 1950), 373f. I am grateful to Professor Phillipp Schofield for his comments on this work.

² See *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks, 1215–1540*, ed. W.A. Pantin, 3 vols. (1931–37), i.12: *et secundum receptas et expensas eo modo et ordine quo fiunt fideles prelado reddant rationes, adhibitis ei de discretioribus secundum numerum fratrum*.

³ Among numerous references, see for example, Pantin, *Chapters*, vol. 1, 36.

⁴ B.F. Harvey, ‘The Monks of Westminster and the *Peculium*’, *The Study of Medieval Manuscripts in England: Festschrift in Honour of Richard W. Pfaff*, ed. G.H. Brown and L.E. Voigts (Turnhout, 2010), 325–48.

⁵ C.R. Cheney, ‘The papal legate and English monasteries in 1206’, *EHR* 463 (1931), 443–52.

⁶ *The White Book of Peterborough: The Registers of Abbot William of Woodford, 1295–1299, and Abbot Godfrey of Crowland, 1299–1321*, ed. S. Raban (Peterborough, 2001), 84, n. 82 (16 May 1298).

rial officers.⁷ Rather, it focused on financial information and the solutions it offered were mostly about reducing or limiting expenses and ensuring they were made in the community's best interest.⁸ This is probably why the spreading of manorial accounts was not an ecclesiastical phenomenon but a seigniorial one, and it does not mean that monks were alien to developments in manorial accounting and husbandry – only that this seems to have taken place outside the normative context of monastic reform imposed by the ecclesiastical hierarchy.

This brings us to the place of didactic literature on manorial accounting in monastic manuscripts. Dorothea Oschinsky, the authority on medieval accounting treatises, developed the idea that such memoranda were more useful on small lordships than on larger and monastic ones, because in the latter clerks could be trained as interns.⁹ This, she adds, did not prevent treatises from being copied in monastic registers, either out of intellectual interest, or because a particular monk had served as an officer on a lay estate, or had brought it back from his studies in Oxford, even though the accounting system of the monastery did not always match the one described in the treatise. One such treatise can be found in the fourteenth-century register of the chamberlain of Norwich cathedral priory and it is this document that will now be studied, as an example of accounting treatise in a monastic context.¹⁰ This Norwich treatise could easily have escaped archival preservation. It was originally copied on a free quire of four double-pages of parchment – a quaternion – and only later was this quire bound into the chamberlain's register, at or near the end.¹¹ Such unbound quires were very common, but had a low survival rate. A fourteenth-century partial inventory of the archives of Ramsey abbey – probably dating back to the 1320s – keeps the record of many now lost quaternions, one of which was a *doctrina de compoto*, probably dealing with chronology or astronomy rather than accounting.¹² The Norwich document presents itself as a set of three texts dealing with accounting, copied by the same hand. The first text is a list of various kinds of income, the second a list of manorial expenses and the third is a specimen manorial account. For convenience, these texts shall be referred to as A, B and C. The most interesting feature of these three texts, showing how didactic literature on accounting circulated within monastic circles, is that a very large proportion of their content has been borrowed and rearranged from another document: a list of items of manorial receipts and expenses copied in the White Book of Bury St Edmunds.¹³ The second point that should be made about this document is that the specimen account is a fake: it presents itself as a 1233 partial account for the Winchester manor of Taunton, but its content is very much in contradiction with this and resembles rather

⁷ Though it did insist on recovering lost properties and preventing the alienation of assets.

⁸ See for example R.H. Snape, *English Monastic Finances in the Later Middle Ages* (Cambridge, 1926); R.A.L. Smith, *Canterbury Cathedral Priory: A Study in Monastic Administration* (Cambridge, 1943); R.A.L. Smith, 'The Regimen Scaccarii in English Monasteries', *TRHS*, 4th ser., 24 (1942), 73–94.

⁹ *Walter of Henley and Other Treatises on Estate Management and Accounting*, ed. D. Oschinsky (Oxford, 1971), 233.

¹⁰ DCN 40/6. All DCN references (Dean and Chapter of Norwich) are from the Norfolk Record Office (NRO).

¹¹ DCN 40/6, fols 78r–79v. The quaternion includes fols 78–81. It was bound at the end of the chamberlain's register, after a blank page and just before the last quire. The three texts are of the same late thirteenth-century or early fourteenth-century handwriting and have the same ruling. They are followed by a three-page copy of the Assize of Bread and Ale and a three-page ready-reckoner in a later handwriting. The three memoranda were probably copied on a free quire and maybe used in that form before being bound into the chamberlain's register, then being completed with the ready-reckoner.

¹² *Cartularium Monasterii de Rameseia*, vol. 1, ed. W.H. Hart and P.A. Lyons (1884), 63–74.

¹³ See *Walter of Henley*, 13 no. 7.

the style of later manorial accounts. This raises questions regarding the genre of accounting treatises, their circulation between monastic communities and their use.

Text A is a list of items of monetary income. Its last line invites the accountant to list all items from which money is received: *et sic interrogandum, scilicet de omnibus unde argentum*. It features ginger, zedoary (a kind of ginger), nutmeg, cloves, cinnamon, swords and arrows, various nuts, peacock feathers, gloves and other such items. The fact that it relates to rents rather than manors, as is the case for texts B and C, would be coherent in a monastic context, as many obedientiaries held both kinds of income. The content of the list, however, is quite far from the reality of obedientiary income, except maybe gloves which can be found as rents from certain tenements.¹⁴ Spices, and even weapons on some occasions, are more likely to be found as expenses than as receipts in the chamberlain's accounts, and overall this text does not relate to a monastic context.¹⁵

Text B is a list of various expenses which are necessary on an agricultural estate. It is relatively complete in describing all the different kinds of expenses which were likely to have arisen at some point or another on a manor. They are set in a specific order beginning with all the expenses incurred for the cultivation of cereals: metal for ploughs and tools, draught animals, various objects and operations, cereals bought, repairing of granges and stables for oxen and payments for servants. Customary payments such as Peter's Pence are mentioned, as well as the expenses for sheep, cows, pigs and mills. The last entries are various payments and wages for manorial servants, the reeve, the steward, the lord's servant and the accountants. All the expenses are summed up, followed by the liveries to the chamberlain and then the sum of all expenses and liveries together. Liveries in money were usually paid by the manorial officer to the main seigniorial receiver, during the year and at the audit. In most Norwich accounts, the entry *liberacio denariorum* is the last or the penultimate heading (before the harvest expenses) and many accounts use the expression *summa omnium expensarum et liberacionum* or *omnium expensarum et pacacionum* showing explicitly the separation between the two. However, there is never a separate sum for expenses before liveries. On the whole, text B is an orderly presentation of items which, at Norwich cathedral priory, are normally split under the different headings for *minuti*, harvest, cereals and stock, threshing and winnowing, *commodum*, sheep, dairy, salaries, allowances, buildings and money liveries and thus it would not have provided guidance for the writing of an account. It could have served someone in need of a basic knowledge on manorial expenses, for example someone in an auditing commission. This could have been the chamberlain himself, as he held two manors, Arminghall and Lakenham. Many of these items, however, do not relate to the manors of Norwich cathedral priory: Peter's Pence, the mention of lords of the fiefs, the payment of tithes, the parks, and even the payment of accountants (as their manorial accounts were drawn by scribes of the monastery). These details, together with the items of text A, suggest that the memoranda were not produced by or for the monks. They are more likely to have a lay origin, which is consistent with Oschinsky's observations on the copying of lay treatises by monastic clerks.

Text C presents itself as a summary from a specimen account with occasional explanations. The specimen account, as the title indicates, is a partial account from

¹⁴ DCN 40/6

¹⁵ Series DCN 1/5. Four payments for weapons are mentioned in H.W. Saunders, *An Introduction to the Obedientiary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930), 119.

the 31st of January 1233 to Michaelmas of the same year.¹⁶ It is clearly identified as an account for the manor of Taunton, belonging to the bishop of Winchester.¹⁷ The Winchester pipe roll for 1232–33, the twenty-eighth year of the pontificate of Peter des Roches, is still extant and the comparison with the pipe roll is clear: there is no possibility that the *Modus audiendi* could have come from an account for Taunton.¹⁸ For example, the *Modus audiendi* follows the Westminster form of manorial accounts, in which the arrears are included in the receipts, rather than the Winchester form where the arrears are settled before the audit of the current account.¹⁹ Oschinsky has noted that the Westminster or Common Form of accounts was found from c. 1260, which in itself would contradict the alleged date of the specimen, but the earliest accounts for Norwich in 1256–57 already follow the Common Form.²⁰ The names of the reeve and bailiff do not match, nor does any entry.²¹ Even allowing for the fact that the specimen account is said to be a partial account, the headings and the general information of these two documents have nothing in common: whoever created the *Modus audiendi* must have had some knowledge of Winchester, enough to mention the palace of Wolvesey for example, but did not copy a real Winchester account.²² Of course, it would have been very interesting if it had really been an extract from an individual manorial account for Winchester, as these survive only from the mid-fourteenth century onwards, but it is not the case.²³ This *Modus audiendi* shows a distorted view of the manorial account, focusing on the detail of the cereal and stock account. The money account, by contrast, has no headings apart from *inde*, which is rarely found in such a place in the Norwich manorial accounts.²⁴ The paragraph for receipts, though including most of the usual entries, is very abridged in comparison to the normal length of this section; the paragraphs of monetary expenses are limited to a short summary of the necessary expenses and the liveries. The sums in the specimen account do not add up to the identified sum, which is quite common in accounting treatises and stresses that calculation was not the point of this memorandum.²⁵ The choice made by the author to model his treatise on a Winchester account probably stems from the reputation of the bishopric for its accounting. To a famous reference he added

¹⁶ As the end of the account, at Michaelmas (29 September), coincides with the beginning of the eighteenth year of Henry and Henry can only be Henry III, the year must be 1233. The account begins on the Monday after the Conversion of Saint Paul, which, in 1233, was 31 January.

¹⁷ *Tantone, Wintonia, Wluseye* and the mention of the bishop contribute to the identification.

¹⁸ Hampshire Record Office, 11M59/B1/15.

¹⁹ *Walter of Henley*, 212, n. 1 and 215–16.

²⁰ *Ibid.*

²¹ In the Winchester pipe roll, the officer is named Joseph, rather than Geoffrey or Robert. The arrears are £32 1d but only £11 3s 7d in the *Modus audiendi*. The WPR uses *reragium* rather than *arreragium*, and the word *purchas* rather than *placit* et *perquisit*. There is no chamberlain and no steward named Humphrey in the WPR.

²² Wolvesey was the bishop's palace in Winchester. N. Holt, in his edition of the WPR for 1210–11, suggested that the bishop's exchequer was first located in Southwark before being moved to Wolvesey, but for Nicholas Vincent the bishop's exchequer was at Wolvesey from the beginning. N. Vincent, 'The origins of the Winchester Pipe Rolls', *Archives* 91 (1994), 25–42; *The Pipe Roll of the Bishopric of Winchester, 1210–11*, ed. N.R. Holt (1964).

²³ B.M.S. Campell, *English Seigniorial Agriculture 1250–1450* (Cambridge, 2000), 27–8. The oldest known individual manorial accounts are those dating from 1233–34 for the manor of Froyle (Hampshire), 1238–39 for St Benet at Holm and 1234–37 for the Honours of Clare and Gloucester.

²⁴ The only manorial accounts with no headings are for 1256–57, for example DCN 60/26/1 (Monks' Grange) and DCN 60/33/1 (Sedgeford).

²⁵ Receipts are £486 15s 6½d, expenses £410 6s 8d and the balance in the *Modus* is £22 14s 10d instead of £76 8s 10½d. This was quite frequent (*Walter of Henley*, 226).

the lustre of age, as in 1233 individual manorial accounts were only beginning to be preserved. Other accounting treatises claim an even higher date. One set of accounting memoranda is given the date of 6–7 Henry III (1222–23), but there is no identification of a specific manor or a lordship.²⁶ Another explanation for the *Modus audiendi* is that there had been indeed at some point a 1233 specimen account from Winchester, but that it was modified to match the evolution of manorial accounting over the following half-century.

Two repetitions and two infelicities in the spelling suggest that these three texts from the chamberlain's register were copied from another text or from a draft.²⁷ A third clue is the presence of two 'N's on either side of *in bobus et affris uel stottis emptis* in text B. These two 'N's are cancellation signs – meaning that the text in between should be deleted – but the clerk does not seem to have understood this and copied them neatly. Originally, the author of the text must have squeezed the 'N' in the text of the original manuscript or draft after realizing his mistake. The mistake was to include the buying of oxen and draught-horses in the list instead of accounting for them separately, as he explains further.²⁸ Other oddities in texts A and C also confirm that the scribe was not the author of the memoranda.

The most interesting fact about these memoranda is that they were composed using elements from another memorandum copied in the *Liber Albus* of the Benedictine abbey of Bury St Edmunds.²⁹ This famous manuscript contains the customary of Bury St Edmunds as well as many memoranda on accounting and a copy of the *Rules* of Robert Grosseteste.³⁰ In Thomson's description, the list belongs to a part of the manuscript which is dated c. 1275, but the list itself is not dated. Dorothea Oschinsky suggests a mid thirteenth-century hand, active in 1265.³¹ The date of creation of the Norwich memoranda is impossible to guess, but there are some internal clues, such as vetches and the use of *summe*. As shown by Professor Campbell, vetches – a legume used as fodder – arrived progressively in Norfolk as an experimental crop from the 1280s and it was only in the 1320s that their cultivation began to spread in that area.³² At Norwich cathedral priory, they appear in the estimations of the granges in the ninth year of Prior William Claxton, for the harvest of 1334.³³ Theoretical knowledge of vetches in East Anglia may however have preceded their culture as they are already mentioned in the first Winchester pipe roll of 1208–9. The fact that the specimen account still uses *summe* is also significant, as this measure for grain capacity disappears at Norwich from the accounts of the prior's manors after 1287–88 and from the accounts of the obedientiaries' manors after 1295–96.³⁴ Thus, the origin of the Bury list is unknown, but it could

²⁶ MS BL Add. 8167, fols 131v–32v, quoted in N. Denholm-Young, *Seignorial Administration in England* (1937), 121. It is dated 6–12 Henry III, but such accounts are usually annual and I believe the original date to have been distorted over time, *vii* becoming *xii*.

²⁷ In text B, *in reparacione grangearum* and *in curtilagio* were repeated; *corebaliis* and *bbadis* are misspellings.

²⁸ *In stauro empto distincte fiat*.

²⁹ The *Liber Albus* is MS BL Harl. 1005; it is bound together with MS BL Harl. 498, the Asphall Cartulary. Cf. R.M. Thomson, *The Archives of the Abbey of Bury St Edmunds* (Woolbridge, 1980; Suffolk Records Society, 21), 17–19, 142–5, n. 1293. The list is fols 45–7 and part of item 10 in Thomson's description.

³⁰ *The Customary of the Benedictine Abbey of Bury St Edmunds in Suffolk*, ed. A. Gransden (1973).

³¹ *Walter of Henley*, 13 no. 7, n. 3.

³² B.M.S. Campbell, 'The diffusion of vetches in medieval England', *ECHR* 41 (1988), 199–203.

³³ DCN 66/18.

³⁴ Amongst the last rolls of the prior's manors to use *summe* are two accounts for Newton dated of the seventeenth year of William of Kirkby (1287–88) and of the first year of Henry of Lakenham (DCN

have been copied around the 1270s, and the Norwich memoranda could have been composed any time before the end of the century. Here are the main extracts from the *Liber Albus* list which were used in text B (in bold letters, words omitted in the Norwich version):

¶ In ferro et ascero ad carucas, in ferrura stottorum uel affrorum, in stipendio fabri, ¶ in carucis et herciis cum atillio, in affris uel stottis ad carucas, in bobus ad carucas, ¶ in carris et carectis cum atillio, ¶ in saccis et pannis ad ventilandum, in cribris, **sportis**, beschiis et trabulis.

In ciueris, rastris et flagellis.

In seris, **securibus, traciculis et tripodibus.**

In ollis eneis, bacis et patellis.

In plumbis et aliis uasis.³⁵

...

In ceragiis et Romepeny.

¶ In sulphure **et aliis ad marescalcia ouium necessariis.**

In lacte ad agnos nutriendum.

In cleis et palis ad faldas.

In ouibus lauandum et tondendum.

In constructione vel reparacione bercariarum.

In sale, linea tela et presura.

[other items, including entries regarding the construction and repair of the buildings as in text B]

In sepo, uncto ...

¶ In expensis nunciorum.

¶ In expensis senescallorum.

In liberacione seruientium.

In robis eorundem.

¶ In expensis computatorum.

¶ In seruicio uel redditu debito dominis feodorum.

...

¶ In elemosinis constitutis.

¶ In liberacionibus factis camerario.³⁶

Although some of these entries were slightly modified, this demonstrates clearly the link between the two documents.³⁷ Such borrowings can also be found in text A and in text C. *De pennis pavonum, de sagittis* and *urticis* have found their way into text A.³⁸ A description of items belonging to the chapel (*capella*) and an entry *armature et warnesture castrorum* relate to the *ornamenta capellarum*, the arma-

60/28/1, 2). Other manors (Hindolveston, Martham, Plumstead) still use *summe* in the sixteenth year of William. From Henry of Lakenham onwards, prior's manors use *quarterii*. As for obedientiares' manors, the account of the sacrist's sergeant on the manor of Eaton still uses *summe* in the eighth year of Henry of Lakenham (1295–96; DCN 60/8/8), as does the chamberlain's account for Lakenham in the same year (DCN 61/10).

³⁵ MS BL Harl. 1005, fol. 47r.

³⁶ MS BL Harl. 1005, fol. 47r.

³⁷ As examples of modifications: *acero* for *ascero*, *ferramento* for *ferrura*, *cum stipendio* instead of having a separate entry; the suppression of *carris*, carts and *sportis*. The bold items listed after the word *seris* were summed up under the expression *et aliis huiusmodi minutis* and the cancelled entry *in bobus et affris uel stottis emptis* corresponds in the *Liber Albus* to the entry for horses and oxen for the ploughs.

³⁸ Fols 46v and 47r.

tura castrorum and the *warnestura castrorum* of text A.³⁹ The Norwich scribe has a tendency to misunderstand some of the words and his *de warena* (the warren) is likely to come from the entry for *warencia*, madder. A mysterious *de herbagio fullonum* is probably a misunderstanding of *de terra fullonum* – fuller’s earth – in the Bury list, maybe influenced by a vague knowledge of *herba fullonum*, soapwort. The items which are not present in the Bury list are the spices (ginger, cinnamon), nuts and gloves. In text C, the very common vocabulary of rents, cereals or animals cannot be attributed for certain to the Bury list, but some items are found in the same order or are very similar.⁴⁰ Once again, the author picked very unusual words that he or more likely the Norwich copyist did not understand, like *hastivellum*, misspelt *hasturellum* in text C, but not in the *Liber Albus*, where the correct word is perfectly legible. Another example of the copyist’s unfamiliarity with things manorial is the writing of *de avibus matricibus*, birds, instead of *de ovibus matricibus*, ewes. The fact that the second paragraph of text C seems abridged from text B suggests that text C was either written at the same time as text B or transformed at the time of the copy and so, even if the *Modus* were an older document, it was certainly modified by the author of text A and text B.⁴¹

That the original list of manorial items was not copied as such, but rather that some of its elements were picked and reorganized to form a completely new set of texts is especially interesting. It could actually be possible to imagine this set of memoranda not necessarily as a treatise, but as an exercise on the part of a scribe wishing to memorize elements of accounting by recreating his own memoranda from a general list of items. The logic of the Norwich memoranda is the same as in the Bury list, where items borrowed for text A are similarly under a heading for money receipts and Oschinsky notes that the elements of the Bury list are in the order in which they had to be audited, which explains why the Norwich specimen is entitled *Modus audiendi compotum manerii*.⁴² This, however, could only have been the original purpose of the author of the texts, not of a later copyist. The content of the texts suggests that the author of the memoranda would have had in mind a non-monastic estate. The manuscript quaternion bound in the chamberlain’s register is a copy of the original memoranda by a scribe who misread or misunderstood some of the words and who probably was not working for the priory.

The date of the copying of the memoranda on the free quire is difficult to determine. The handwriting is difficult to identify. It does not match with certainty any Norwich scribe. Nevertheless, it shares some characteristics with handwriting dating from the last decade of the thirteenth century⁴³ and of 1319–20⁴⁴ and shares common features with the hand of the very last accounts of the last master of the cellar under Henry of Lakenham, named Richard of Lakenham (1308–10).⁴⁵ Thus,

³⁹ All preceding references are on fol. 45.

⁴⁰ *De firma fori*, *de firma molendini* and *de tholnetis*, *de cheuagiis*, could have been copied from the Bury list.

⁴¹ The clerk may have added elements from the Bury list, for example, or modified the injunctions to fit his purpose.

⁴² *Walter of Henley*, 13 no. 7.

⁴³ For example, it can be compared to two accounts of the chamberlain for 1291–92 and 1294–95 (DCN 1/5/1, 3), profit calculations for 1294–95 and 1300–1 (DCN 66/2, 3; DCN 40/13).

⁴⁴ DCN 1/1/21 and DCN 1/7/1.

⁴⁵ DCN 1/1/20, 21 (1307–9). For example, the frequent use of a certain kind of elaborate *S*. If most letters are quite similar, they are probably not the same handwriting. This sort of *S* reappears at the very end of Robert of Langley’s priory, in 1324–25, under the hand of the prior’s manor rolls, and at a time (1327–28) when Richard is again master of the cellar (See for example DCN 60/26/20).

the copy could well have been made in the decades either side of 1300. How did the chamberlain get hold of this copy of the treatise? As it seems likely that neither the Norwich memoranda nor the Bury list are of monastic origin, they could have been acquired by the two houses separately, without any communication between the monastic communities. Alternatively, there were many opportunities for the circulation of manuscripts between monks, including gatherings of the general Benedictine chapters and study at Oxford. Both such opportunities for exchange can be identified in the recorded careers of Norwich chamberlains. In 1295–96, that office was held by Thomas of Stocton, whom Joan Greatrex notes as having been proctor for the monks at the general Benedictine chapter of Northampton in 1297–98.⁴⁶ Of course, nothing can be said of this, but general chapters may well have been the sort of place where such documents could be exchanged between monks or promised to be sent. An alternative explanation is illustrated by Richard of Lakenham who, after a second spell as master of the cellar in 1327–28, became chamberlain and held this office for twelve years.⁴⁷ If Richard had come to possess the quire when he was first master of the cellar, in the last years of the priorate of Henry of Lakenham (1289–1310), had kept it in his archives and brought it with him when he became chamberlain, this could explain why the quire was bound into the chamberlain's register. Between his two terms as master of the cellar, he is also known to have studied at Oxford, another place where such a treatise could have been acquired or copied.⁴⁸ As evidence is all but non-existent, both of these explanations could be wrong. They illustrate, however, two possible routes of circulation for these treatises. As the two houses were located in neighbouring dioceses, they could also have exchanged documents directly. The many unknowns surrounding these memoranda prevent any definitive conclusion as to their origin, recipient or use. However, they certainly do add to the *corpus* of medieval texts on accounting. The link with the Bury list, beyond any hypotheses that can be made, can be held as a witness to the circulation and transformation of documents during the last decades of the thirteenth century.

Edition

- / Line break in the manuscript
¶ Original paragraph signs
Bold Marginal heading

[Fol. 78r] [Text A]

De sagittis de reddito

De gladiis de reddito

De pennis pauonum uenditis

De waruesturis⁴⁹ castrorum

De armaturis castrorum

De ornamentis capellarum

⁴⁶ DCN 1/5/3. J. Greatrex, *Biographical Register of the English Cathedral Priors of the Province of Canterbury, c.1066 to 1540* (Oxford, 1997).

⁴⁷ Greatrex, *Biographical Register*.

⁴⁸ *Walter of Henley*, 226; J. Greatrex, 'Monk students from Norwich Cathedral Priory at Oxford and Cambridge, c.1300 to 1530', *EHR* 106 (1991), 555–83.

⁴⁹ For *warnesturis*.

De herbagio fullonum
 De warena
 De clausis gariophilis
 De cyrotecis de redditu
 De gingibere
 De cetuallo

De canello/
 De nucibus mugatis/
 De minutis nucibus/
 De nucibus phillidis/
 De semine synapis/
 De urticibus in curia/
 posset euenire et postea summa⁵⁰
 ¶ Et sic interrogandum scilicet de omnibus unde argentum

[Text B]

¶ In ferro et acero ad carucas; in ferramento affrorum uel stottorum cum stipendio/ fabri; in carucis et herciis cum attilio carucarum et herciarum; N. in bobus/ et affris uel stottis emptis N.;⁵¹ in carectis cum attilio; in pannis ad uenti-/ landum, saccis, cribris et corebaliis;⁵² in bescis, trubulis, cinieris,⁵³ rastris,/ flagellis, seris et aliis huiusmodi minutis; in precariis carucarum; in fymis/ cariandis et spergendis; in frumento, siligine, mixtillione, ordeo, auena, faba,/ pisa et farina emptis; in fossatis bayis circa blada; in bbadis⁵⁴ sar-/ clandis; in bladis metendis, ligandis, cariandis et tassandis; in bladis tritrandis/ et uentilandis; in pratis falcandis; in feno leuando et tassando; in reparacione/ grangearum; in reparacione grangearum;⁵⁵ in reparacione boueriarum; in liberacione carucarum,/ herciarum; in compenagio eorumdem; in oblacione uel alia consuetudine eorum; in/ stipendiis eorum; in ceragiis et rome-penies; in firmis debitis dominis/ feodorum; in constructione bercarie; in cleys et palis ad faldam; in lacte ad agnos nutriendos;⁵⁶ in sepo, sulphure et uiuo argento ad oes infirmas;/ in ouibus lauandis et tendendis; in sale, pressura, linea tela et alia huiusmodi;/ in liberacione bercariorum et dayarum; in stipendiis eorumdem; in constructione et repara-/ cione uaccarie; in liberacione et stipendiis uaccariorum; ¶ In decima uitulorum,/ pullorum; in constructione et reparacione porcherie; in libera-cione et stipendiis por-/ cariorum; in lardario faciendo; in curtilagio; in curtilagio;⁵⁷ in constructione/ et reparacione molendinorum; in constructione et reparacione aule, camere, capelle,/ granarii, lardarii, stabuli et aliorum domorum, hayarum, murorum et fossatorum/ circa curiam; in parcis claudendis; in liberacione et stipendiis porcari-orum; in stau-/ ro empto distincte fiat;⁵⁸ in elemosinis constitutis; in liberacione et roba ser-/ uientis; in acquietancia firme prepositi; in expensis senescalli in aduen-

⁵⁰ *De sagittis ... et postea summa*: text organized in three columns.

⁵¹ The two *N* are cancellation signs.

⁵² For *corbaliis*.

⁵³ For *cinieris*.

⁵⁴ For *bladis*.

⁵⁵ *Sic*.

⁵⁶ MS BL Harl. 1005: *in lacte ad agnos nutriendum*.

⁵⁷ *Sic*.

⁵⁸ In reference to the entry cancelled between the *N* signs.

tibus suis;/ in expensis nunciorum; in expensis computatorum; in expensis factis per summa; in/ libertatibus⁵⁹ factis in cameram/

Summa omnium expensibus et c’/

[Fol. 78v] [Text C]

¶ Modus audiendi compotum manerii/

Tantone

¶ Galfridus le Sauage seruiens et Robertus prepositus de Tantone reddunt com-
potum suum apud Tantone die dominica proxima post festum apostolorum Symonis
et Jude [30 Oct. 1233]/ scilicet a die lune proxima post conuersionem sancti Pauli
[31 Jan. 1233] usque ad diem sancti Michaelis [29 Sept. 1233] anno/ regni regis
H[enrici] xviii incipiente/

De xi li’ iii s’ vii d’ de arreragiis ultimi compoti sui; et de C iiiii s’/ iii d’ de redditu
Annunciacionis beate Marie et de xii li’ xi s’ vi d’ de/ termino Pasche et sic de aliis reddi-
tibus; de uaccis affermatiss et c’; de thol-/ netis, cheuagiis; de herbagiis uenditis; de
placitis et perquisitis et c’; de bobus/ uenditis et c’; de auibus⁶⁰ matricibus uenditis
et c’; de caseo uendito et c’; de porcis/ uenditis et c’; de pullis uenditis et c’; de
frumento uendito,⁶¹ siligine uendito; de hun-/ dredo et c’ et similiter de omnibus
rebus uenditis et de omnibus aliis exitibus/ et receptis/

Summa totius recepti CCCC iiiii^{xx} vi li’ xv s’ vii d’ ob’/

Inde

¶ Inde in ferro et acero ad carucas; duobus uomeribus; ferrura stottorum cum sti-
pendiis fabri et c’; in carucis et herciis et aliis pertinentiis ad carucas fa-/ ciendas
et c’; in carris carectis; clutis; clauis; in pannis ad uentilandum;/ saccis; cribris;
corbellis; bescis; trubulis; ciueris; rastallis; seris et huiusmodi mi-/ nutis; in xi
summis ordeis emptis ad liberacionem seruiencium; et similiter de aliis/

Summa C xviii li’ ix d’/

¶ Idem Robertus liberauit Willelmo camerario per iiiii^{or} tallias in camera, CC viii
li’/ x s’. Item domino Umfrido senescallo per i talliam, x li’. Senescallo H. com’
per preceptum domini/ xx li’ de prestito per i talliam. Item pro cultura que uocatur
Bishopeswonge/ per preceptum domini xl marcas per i talliam

Summa totius liberacionis CC xii li’ iiiii s’ viii d’/

Summa summarum CCCC x li’ vi s’ viii d’/

Et sic debet xxii li’ xiiii s’ x d’/

¶ Exitus grangearum

¶ **frumentum** ¶ Idem reddunt compotum de CC xiiii summis frumenti/

¶ **Inde** ¶ In semine, C summe; misse apud Wintoniam⁶² ad furniandum contra
aduentum/ episcopi, xl summe; in uenditione, l summe; in liberacionibus et donis

⁵⁹ Sic. For *liberacionibus*.

⁶⁰ For *de ouibus matricibus*.

⁶¹ For *uendito*.

⁶² Winchester.

per talliam, x summe;/ misse apud Wlueseye,⁶³ ix summe per talliam; in forinacione, iiii summe. Et quietus⁶⁴/

[Fol. 79r]

¶ Siligo
 ¶ Mixtilion⁶⁵
 ¶ Ordeum
 ¶ Auena
 ¶ Hasturellum
 ¶ Fabe
 ¶ Pise
 ¶ Uesce
 ¶ Braseum/
 ¶ Drewe/

Idem reddunt compotum de omnibus istis quolibet per se/ eodem modo sicut superius de frumento, in semine, in/ uendicione, in liberacione seruencium, in prebenda stot-torum et quietus/⁶⁶

¶ **Exitus.** De frumento, siligine, ordeo sicut superius de frumento – Et quietus/

¶ **Molendinum / Caruce.** Idem reddunt compotum de xxii stottis et tribus caretariis et de duobus emptis et c⁷/

¶ **Boues.** Idem reddunt compotum de bobus, bouettis, bouiculis/

¶ **Uacce.** Idem reddunt compotum de uaccis, iuuentis, iuueniculis/

Uituli. Idem reddunt compotum de uitulis mas, femellis/

Oues. Multones, oues matrices, gercie, rammis, hoggastris/

Agni. Idem reddunt compotum de uelleribus lane de exitu, pellectis, pelliculis/

Berkeria. De ouibus ut supra; de exitu agnorum; de pellibus lanutis districte; de pellettis de lana agnorum/

Dayeria. De caseo facto in yeme et in estate et de butiro, et c⁷/

Porcheria. De porcis; de hoggastris; de suibus; de suellis; de porcellis masculis, femellis/

Lardarium. De sale; de baconibus; de uncto; de sepo; de escaetis; de coreis boum et multonum/

Inde. Idem reddunt compotum de viii^{xx} furmagiis a die sancti Augustini [26 May] usque ad festum/ sancti Michaelis [29 Sept.]. Inde in decima xii; in expensis autump-nalibus xxviii; in uenditis vi^{xx}. Et quietus/

Equicium. De stalonibus; de equabus; de pullis, pultris et etate;/ idem reddunt compotum de vi equabus de equicio et vi pullis quorum tres mas et tres femellis/

Pulteri. De gallinis et exitu gallinarum; de caponibus; de aucis; de exitu earum; / de pauonibus et exitu; de cignis et exitu; de gruis et exitu/

Idem reddunt [compotum] de tribus bobus et ii uaccis siluestribus et remanentibus/

⁶³ Wluesey.

⁶⁴ The singular would be justified by the fact that even though the title gives *reddunt*, meaning the account is rendered by sergeant and reeve, the financial responsibility in the rest of the account is usually the reeve's and the *liberaciones denariorum* of the last paragraph of monetary expenses mention only Robert.

⁶⁵ The nominative would rather be *mixtilio*.

⁶⁶ *Siligo ... et quietus*: text in four columns.

Ista ponenda sunt in quodam rotulo per se/

¶ Hic est staurus manerii de Tantone qui remanet post compotum auditum per/ Umfridum senescallum dominica proxima post festum apostolorum Symonis et Jude, scilicet xxi stotti, iiii carectarii, i equa; item l uacce, xx uituli, quorum xiiii/ mas et vi femelle et sic de aliis et remanentibus/

Translation⁶⁷

[fol. 78r]

Income in arrows

Income in swords

Peacock feathers sold

Garrison of castles

Armament of castles

Ornamentation of chapels

Fullers' pasture⁶⁸

Warren⁶⁹

Cloves

Income in gloves

Ginger

Zedoary⁷⁰

Cinnamon⁷¹

Nutmeg

Hazelnuts

Almonds⁷²

Mustard seeds

Nettles⁷³ from the courtyard

[Each of these items] may occur; then [make] the sum.

And thus should be asked about, that is about everything from which money [may be received].

⁶⁷ For this translation, I have used J.F. Niermeyer, *Mediae Latinitatis Lexicon Minus*, 2 vols., 2nd rev. edn (Leiden, 2002); R.E. Latham, *Revised Medieval Latin Word-List from British and Irish Sources*, 9th edn (2008); M. Parisse and M. Gouillet, eds, *Lexique latin-français: Antiquité et Moyen Âge* (Paris, 2006).

⁶⁸ There is a confusion here as the two corresponding entries in the Bury list are *de firma terre fullonum* – the farm of the fullers' land or earth – and *de terra fullonaria* – fuller's earth, a sort of fine earth used for fulling, but *herbagium fullonum* does not seem to make sense. The scribe may simply not have understood what fuller's earth was, or maybe he was misled, consciously or not, by the similar enough expression of *herba fullonis*, soapwort, which does not occur in the *Liber Albus* list.

⁶⁹ The Bury list gives *warencia*, madder, which might fit better in the list. Its transformation in *warenna* may be a further illustration of the scribe's misunderstandings.

⁷⁰ A kind of ginger.

⁷¹ *De canello* suggests masculine or neuter; Latham gives *canella*, feminine. It is probably the same word.

⁷² Probably the *nut of Phyllis* who, in Aesop's and Hyginus' *Fables*, was transformed into a tree commonly identified with the almond tree.

⁷³ Nettles are *urtica*, ae, f. in classical Latin, which would give *urticis* and not *urticibus*.

In iron and steel for ploughs; in the shoeing of plough-horses with the salary of the smith; in ploughs and harrows with the yokes of the ploughs and harrows; N. in oxen and plough-horses bought N., in a cart with yoke; in canvas for winnowing,⁷⁴ sacks, riddles and baskets; in spades, shovels, stretchers, racks, flails, bolts and other such items; in boon-work of ploughing; in transporting and spreading manure; in wheat, rye, maslin,⁷⁵ barley, oats, beans, peas and flour bought; in [digging] ditches and pits around the cereal fields; in weeding the cereal fields; in harvesting, binding in sheaves, carrying and stacking cereals; in threshing and winnowing the cereals; in mowing the meadows; in making and stacking hay; in repairing the granges; in repairing the cow-sheds; in rent for ploughs and harrows; in *companagium* for the same; in oblation and other customary dues for the same; in salaries for the same; in wax-scot and rome-scot; in farms due to the lords of the fiefs; in building the sheep pen; in hurdles and stakes for the fold; in milk for feeding the lambs; in tallow, sulphur and mercury for sick sheep; in washing and shearing the sheep; in salt, rennet, linen cloth and other such items;⁷⁶ in allowance for the shepherds and dairy-maids; in salaries for the same; in building and repairing the cow-shed; in allowance and salaries for the cow-herds; in the tithes of the calves and chickens; in building and repairing the pigsty; in allowance and salaries for the pig-keepers; in making the larder; in rent for the farm-yard; in building and repairing the mills; in building and repairing the hall, chamber, chapel, granary, larder, stable and other buildings, hedges, walls and ditches around the court-yard; in enclosing the parks; in allowance and payments for the pig-keepers; bought stock shall be accounted for separately; in fixed alms; in allowance and robes of the servants; in quittance of the farm of the reeve; in expenses of the steward at his visit; in expenses of the servant; in expenses of the accountants; sum of expenses; in allowances made in the chamber; sum of all expenses, etc.

[fol. 78v]

How to audit the account of a manor

Taunton

Geoffrey Le Savage, sergeant, and Robert, reeve of Taunton, render their account at Taunton on the Sunday after the feast of the apostles Simon and Jude, for the time from the Monday after the Conversion of saint Paul to the Michaelmas at the beginning of the 18th year of the reign of King Henry.

Of £9 3s 7d of arrears from their latest account; and of 104s 3d for rents at the Annunciation of the blessed Mary and of £12 11s 6d at the term of Easter and so on at the other terms; and of £40 20s 10d of farms of the market and mill, and so on of the other rents; of cows farmed etc.; of tolls, chevage; of pasturages sold; of pleas and perquisites etc.; of oxen sold etc.; of ewes sold etc.; of cheese sold etc.; of pigs sold etc.; of chicken sold etc.; of wheat sold, rye sold; of the hundred etc. and so on of all things sold and all other issues and receipts.

Sum of all receipt: £486 15s 7½d

From which

From which in iron and steel for the ploughs; two ploughshares; shoeing of stots with salaries of the smith etc.; in ploughs and harrows and other elements for making

⁷⁴ The word here is *ventilacio* because of the use of a canvas; *vannacio* would be used for winnowing with a basket.

⁷⁵ Mixture of wheat and rye grown together.

⁷⁶ For making cheese.

ploughs etc.; in carts and barrows; clout-nails; nails; in canvas for winnowing; sacks; riddles; baskets; spades; shovels; stretchers;⁷⁷ rakes; bolts and such-like; in 11 sums⁷⁸ of barley bought for the allowance of servants; and similarly of other items. Sum £118 9d

The same Robert paid to William, chamberlain, by means of four tally-sticks, in the chamber, £208 10s To lord Humphrey, steward, by means of one tally-stick, £10. To H. steward,⁷⁹ by order of the lord, £20 in loan by means of one tally-stick. As well, for the field called Bishopeswonge, by order of the lord, 40 marks by means of one tally-stick.

Sum of all payments £212 4s 8d

Sum of all sums £410 6s 8d

And thus he owes £22 14s 10d

Issues of the granges

Wheat. They render account of 213 sums of wheat.

From which. In seed, 100 sums; sent to Winchester to be baked for the visit of the bishop, 40 sums; sold, 1 sum; in allowances and gifts by means of tally-sticks, 10 sums; sent to Wolvesey, 9 sums by means of tally-stick; in baking, 4 sums. And they are quit.

[fol. 79r]

Rye, maslin, barley, oats, hastivel,⁸⁰ beans, peas, vetches, malt, dredge:⁸¹ they also render account of all these, one at a time, in the same way as before for the wheat: in seed, in sales, in allowance to the servants, in fodder for the stots; and they are quit.

Issue. Of wheat, rye, barley as of the wheat; and they are quit.

Mill. They render account of 22 stots and three cart-horses and two bought etc.

Ploughs. [empty]

Oxen. They render account of oxen, steers and young steers.

Cows. They render account of cows, young cows and heifers.

Calves. They render account of male and female calves.

Sheep. Wethers, ewes, gimmers, rams, hogs.

Lambs. They render account of fleeces produced,⁸² pelts, thinned sheep-skins.

Sheep-pen. Of sheep as above; of the issue of lambs; of wool-fell exclusively; of pelts of lambs' wool.

Dairy. Of cheese made in winter and in summer and of butter, etc.

Pigsty. Of pigs; of boars; of sows; of young sows; of male and female piglets.

Larder. Of salt; of bacon; of lard;⁸³ of tallow; of offal; of the leather from cows and sheep.

From which they render account of 160 cheeses between the feast of St Augustine

⁷⁷ Or barrows.

⁷⁸ The *summa* is a capacity unit for cereals; it is used alternatively to the quarter (*quarterius*).

⁷⁹ The *com*' must be interpreted.

⁸⁰ Early-growing cereal.

⁸¹ I have not found *drewa*; in a cereal list it would be logical to find dredge – *dragetum*, *dragia*, *drenca* – but it could maybe also relate to draff – *drasca*, *dracheum* – especially as it neighbours with malt. Neither word is found in the Bury list.

⁸² As opposed to fleeces *de redditu*, received as customary payment.

⁸³ *Unctum* is fat; *unctum* and *sepum* or *sebum* might correspond to two different forms of pig fat.

and the feast of St Michael. From which in tithe, twelve; in expenses for the harvest, twenty-eight; in sales, 120; and they are quit.

Stud. Of stallions; of mares; of foals, fillies and their age; and they render account of six mares from the stud and six foals, among which three male and three female.

Poultry. Of hens and the issue of hens; of capons; of geese; of their issue; of peacocks and their issue; of swans and their issue; of cranes and their issue.

They also render account of three oxen and two cows of the woods and what remains of them.

The following things are to be written on a separate roll.

This is the stock of the manor of Taunton that remains after the audit of the account by Humphrey the steward, on the Sunday after the feast of the apostles Simon and Jude, which is to say twenty-one stots, three cart-horses, one mare; also, fifty cows, twenty calves, among which fourteen male and six female and in the same manner of everything and what is left of it.

