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The Rolls Behind the Rolls

The English Pipe Rolls and Their Preliminary Documents

The National Archives in London contains a mass of documents from the English exchequer of the thirteenth century, many of which have not yet been studied in any detail.¹ These documents, mostly in the form of parchment rolls, can help us to understand the procedures of the exchequer. They show a complex system of interlocking written records, intended to minimize fraud and to enable the central government to maintain control over its agents throughout the country. The pipe rolls stood at the apex of this pyramid of parchment. They were still being produced in the eighteenth century, when Thomas Madox, the antiquary and exchequer clerk, wrote:

Amongst the Records of the Exchequer the *Great Roll of the Pipe* must be placed first, by reason of its pre-eminent Dignity. It was and is the most stately Record in the Exchequer, and the great Medium of Charge and Discharge, of Rents, Farms, and Debts due to the Crown. Into it the Accounts of the royal Revenue entered through divers Channels, as Rivers flow into the Ocean.²

These “rivers” flowing into the ocean of the pipe rolls included various sources of royal revenue, each of which produced their own accounts of outstanding debts, or of income and expenditure. Such accounts were checked by the exchequer, and summaries were recorded in the pipe rolls. Some of the background material which the exchequer used in this process still survives. These subsidiary rolls have received little attention, but they can show both how the various branches of government operated, and how the exchequer set about its task of collating, checking and summarizing a mass of information. This information grew so voluminous that the exchequer was obliged to try a series of expedients to reduce the amount of documentation produced, in the process generating yet more rolls. This paper will attempt to describe the exchequer’s system of rolls in the thirteenth century; some of the ways in which information about government financial activities was delivered to the exchequer; and the exchequer’s attempts to limit the size of the rolls it produced as part of this process.

It is necessary to begin with a brief description of the system of rolls in the thirteenth century, because that century still has no equivalent to R. L. Poole’s classic account of the exchequer in the twelfth century.³ The exchequer’s procedures changed over time, and its activities in the reign of Henry III were no longer adequately described by the *Dialogue of the Exchequer*, produced in the reign of Henry II. The *Dia-*

1 All manuscript references are to documents in Kew, The National Archives.

2 Madox 1769², vol. 2, 112.

3 Poole 1912.

logue provides a unique contemporary account of the audit of accounts as a face-to-face confrontation of sheriff versus exchequer officials. It is not, however, a reliable guide to all the details of the process. It implies that the pipe rolls were written on the spot during the audit process, as the sheriff presented his accounts. This was not necessarily the case at the time, as some parts of the pipe rolls were clearly prepared in advance, leaving gaps where figures could be entered later.⁴ Ulla Kypta has recently pointed out many other aspects of the twelfth-century pipe rolls which were not accurately reflected in the *Dialogue*, which cannot be read as a manual of office procedure.⁵ Further differences from the process described in the *Dialogue* emerged later, in the thirteenth century; the audit process, for example, took much longer than the *Dialogue* would imply. The *Red Book of the Exchequer* has a table of the number of days assigned for sheriffs to account at the exchequer, ranging from one day for Cornwall and Rutland, up to twelve days for Essex and Hertfordshire. Other accounts might take even longer: keepers of episcopal vacancies could have to stay at the exchequer for several weeks to render their accounts.⁶ The pipe rolls themselves expanded and became more complex, covering much more than just the sheriffs' accounts for the counties.

Unfortunately, the publication of the continuous annual sequence of pipe rolls has yet to progress beyond the roll for 1224.⁷ Only a few exchequer rolls dating from the last three-quarters of the thirteenth century have been published.⁸ It may therefore be helpful to outline the major flows of written information to and from the exchequer in the mid-thirteenth century, beginning with the rolls concerning the collection of cash. The chancery recorded offers of cash, in the form of fines, in its fine rolls; these fines were copied onto the originalia rolls, together with other useful information such as the appointment of officials; the originalia rolls were sent to the exchequer.⁹ The various courts recorded their decisions in plea rolls, and notes of the amercements imposed were then made in the estreat rolls, also sent to the exchequer.¹⁰ The exchequer sorted this information by county, and produced lists of debts to be collected; these summonses were then sent to the appropriate sheriffs. The debts were also copied into the pipe roll for the year, at the end of each county's account in the section headed *Nova oblata*. The sheriffs collected the debts in the counties, issuing wooden tally sticks as receipts. As well as payments from debtors, the sheriffs collected the tra-

⁴ *Dialogus de Scaccario*, eds. Amt and Church, 60–61; Hagger 2009, 68–69.

⁵ Kypta 2018, 201–209.

⁶ *The Red Book of the Exchequer*, ed. Hall, vol. 3, 838–839; Howell 1962, 101.

⁷ The pipe rolls for 1230 and 1242 have also appeared, and the Pipe Roll Society has plans to publish the pipe rolls for 1225, 1226 and 1259.

⁸ For example: *The Pipe Roll for 1295 Surrey Membrane*, ed. Mills; *Memoranda Rolls 16–17 Henry III*, ed. Brown; *Receipt and Issue Rolls for the 26th Year of the Reign of King Henry III*, ed. Stacey.

⁹ Dryburgh 2015, 31–37.

¹⁰ Meekings 1979, 128–140.

ditional revenues of the counties, such as ameracements in the county courts, which made up the county farm. The sheriffs delivered the cash to the treasury, and the amounts paid into the treasury were recorded on the receipt rolls. Payments made at the *adventus*, when sheriffs came to the exchequer at the beginning of the Michaelmas and Easter terms, were also noted in the memoranda roll.¹¹ Full or partial payment of outstanding debts was duly recorded in the pipe roll. The memoranda roll recorded the dates set for auditing sheriffs' accounts and listed the actions to be taken on debts in each county.

Further rolls were needed to cover the expenditure of cash. The chancery sent writs to the exchequer, instructing it to make payments. These were recorded in two sets of liberate rolls, in the chancery when they were sent and in the exchequer when they were received. When a cash payment was made from the treasury, it was noted in the issue roll. Local officials, such as sheriffs, could also be instructed to pay out cash, for example to buy supplies or to make religious or charitable donations. The exchequer was again informed of these instructions, noted in the liberate roll, so that it could make the appropriate allowance to the local official when he came to account. The official had to produce evidence that the payment had actually been made: tally sticks; the evidence of expert witnesses, particularly for building works; or written itemized accounts of expenditure. Such payments then appeared in the pipe roll, set against the debt which the official was required to deliver.

Although the pipe rolls were originally concerned mainly with the accounts of the sheriffs of each county, they expanded to cover much else. Within the county accounts, an increasing number of boroughs dealt directly with the exchequer, rather than having the sheriff as an intermediary. Such boroughs paid their own farm, delivering cash at the *adventus* and making payments locally as instructed by writs. In addition to the county accounts, the pipe rolls covered numerous other sources of government finance, in the so-called foreign accounts. These included escheators, the keepers of the exchanges, and administrators of episcopal vacancies. The manors of the royal demesne, which had been managed by the sheriffs until the reforms of the 1230s, had been largely granted away or farmed out, but occasionally returned to direct management.¹² When this happened, their custodians had to produce separate manorial accounts, which also appeared in the pipe rolls. All these accounts required documentary evidence of receipts and expenditure, and some of these records survive, as will appear below. The wardrobe, which administered the finances of the king's household, also presented its accounts to the exchequer from time to time, but this has been the subject of a thorough recent study by Benjamin Wild.¹³

The pipe rolls were known by contemporaries as the 'great rolls', presumably reflecting both their size and their significance. Their size is certainly impressive. A pipe

¹¹ Cassidy 2011, 615.

¹² Stacey 1987, 73–91.

¹³ *The Wardrobe Accounts of Henry III*, ed. Wild.

roll is made up of a number of rotulets, written on both sides, sewn together at the head. Each rotulet is made up of two parchment membranes, sewn head-to-tail. The rotulets measure about 400 mm wide and up to 1,500 mm long. In the mid-thirteenth century, the period with which this paper is most concerned, there might be twenty or thirty rotulets in a pipe roll, containing 200,000 words or more. The rolls kept growing, despite repeated attempts to cut them back, reaching fifty-one rotulets in 1315.¹⁴

The exchequer produced a pipe roll each year, nominally to cover the financial events of the preceding year ending at Michaelmas (29 September). There was also a duplicate copy, the chancellor's roll, recording the same information with slight variations; the relationship between these rolls has not yet been subject to investigation. The main part of each pipe roll was a series of accounts for each county, or pair of counties, under the name of the relevant sheriff. The sheriff answered for the debts he owed to the king, beginning with the fixed sum he owed for the farm of the county. Other debtors from the county were also listed, in a series of entries showing: the name of an individual or of a body, such as a borough or the men of a manor; the amount owed; the reason for the debt; any payments made against that debt, in full or in part; and a final statement that the debt had been paid in full, if that was the case. Unpaid debts were carried forward to appear again in the following year's roll, when new debts were added at the end of each county's section. There was no attempt to add together debts and payments, in order to give county or national totals, or to act as a check on efficiency. The pipe rolls were not intended to be profit-and-loss accounts or records of national income and expenditure. Their purpose was simply to record the amounts owed, and the amounts paid, by those who owed money to the king.

The rolls were kept for reference, and occasionally annotated, for many years after their compilation. The 1259 memoranda roll, for instance, includes references back to the originalia roll of 1241 and the pipe roll of 1239.¹⁵ Entries in the pipe rolls show that debts from the distant past could still be pursued, and occasionally paid. A payment of 28s. 8*d.* for the tallage of the city of London, imposed in 1227, was received in 1267.¹⁶ The 1259 pipe roll includes a debt for a fine "as contained in the first roll of King John" (1200); what is more, an instalment of 40s. had actually been delivered towards paying off that debt.¹⁷ The continuing use of the pipe rolls in the exchequer's archive is shown by the addition of a note to the 1259 roll referring to an allowance recorded in the 1279 roll.¹⁸ The exchequer was well aware of the value of its archive and made efforts in the early fourteenth century to catalogue and summarize records, which might

¹⁴ E 372/160.

¹⁵ E 159/32, m. 15^d, 20.

¹⁶ E 372/111, rot. 18^d.

¹⁷ E 372/103, rot. 14.

¹⁸ E 372/10, rot. 2^d. These examples would seem to contradict the claim in Wickham 2017, 154, that the growing number of documents "might be a sign of obsession rather than complexity, for there is little sign that these rolls were regularly consulted".

be of use in pursuing ancient debts.¹⁹ Old debts from estreats were transcribed into new compendium rolls. These were used to draw up summonses sent to the sheriffs, who were expected to follow up these debts. In 1324, the sheriff of Surrey and Sussex was sent a summons based on some seventy-five compendium rolls, including debts dating back as far as the Surrey eyre of 1229 and the forest eyre of 1240.²⁰

It will not have escaped notice that the records mentioned are all in the form of rolls. Nevertheless, the exchequer did make use of books. Its most ancient record is the Domesday Book.²¹ Additionally, its Red and Black Books, the compilation of which began in the early thirteenth century, were used to record material which might be needed for repeated reference, including precedents, summaries of early pipe rolls, returns from surveys, and the text of the *Dialogue of the Exchequer*.²² But most of its records were enrolled, despite the apparent disadvantages of large, cumbersome rolls for indexing and reference; in the pipe rolls, the accounts of large counties might be spread over several rotulets, without any marginal annotation, making individual entries hard to trace. As Michael Clanchy said, the reasons for adopting the roll form remain largely a mystery.²³ Nevertheless, the exchequer persisted with its several series of rolls and one has to assume that it was subject to the bureaucratic inertia which will be familiar to anyone who has worked in an office. It kept using parchment rolls long after they were blatantly obsolete (the memoranda rolls were produced until 1927, when they were replaced by enrolment books). This attitude of persisting with established practices, despite the existence of better alternatives, was already apparent in the words of the *Dialogue*: “I’ve told you what actually happens, not what perhaps ought to happen.”²⁴

The memoranda rolls are much easier to consult than the pipe rolls, as they are smaller (single membranes of about 200 mm wide × 750 mm length, sewn together at the head), with marginal notes identifying each entry in the main part of the roll, the *communia*. In the mid-thirteenth century, the two series of memoranda rolls, produced for the King’s Remembrancer and Lord Treasurer’s Remembrancer, were largely identical and around thirty membranes long. They diverged later in the century, and, like the pipe rolls, grew to an unmanageable size, sometimes well over a hundred membranes. They grew still more vast in the fourteenth century; the length of the membranes also increased, a development which has been attributed to the introduction of larger breeds of sheep.²⁵

¹⁹ Buck 1983, 167–177.

²⁰ Meekings 1957, 248–251.

²¹ Strangely, Domesday Book was sometimes referred to as a roll, *rotulus Wintonie*: *Dictionary of Medieval Latin from British Sources*, s. v. *rotula*.

²² *The Red Book of the Exchequer*, ed. Hall, vol. 1, lxii–lxiii.

²³ Clanchy 2013³, 142–143

²⁴ *Dialogus de Scaccario*, eds. Amt and Church, 159.

²⁵ Davies 1957, 153–154; Larson 1938, 12.

While the pipe rolls and memoranda rolls were sewn head-to-head, the other exchequer rolls were generally long continuous rolls, sewn head-to-tail. The issue and receipt rolls were also intended for long-term preservation. They were fair copies, produced in triplicate, using membranes about 400 mm wide. The rolls produced by the local administration could be of all shapes and sizes, generally around 200 mm wide or less. These rolls might not have been expected to have a long-term archival value: local officials submitted their accounts; the key information was enrolled in the pipe rolls for storage and reference; the preliminary accounts, with all the background detail, could then be discarded. There was no particular reason to keep much supporting information, but for some categories of documents, such as the sheriffs' particulars and the exchange records, reasonable numbers remain. This may just be a matter of luck. For other categories, such as estreat rolls, we have only a few examples, because there were deliberate decisions to discard obsolete records. Taken together, the records of those presenting their accounts at the exchequer, and the exchequer's own records, can show us how the exchequer system worked in the thirteenth century. The proliferation of varieties of record described above demonstrates how far removed the accounting process had become from the simple system described in the *Dialogue*.

Some accounting records were only required when counties and royal manors were being administered by custodians, rather than being farmed out. The survival of such custodians' accounts provides detailed evidence both about local administration and about the exchequer's systems for collating and summarizing information. The revenues produced by custodians could serve as a check on the appropriate level to set for the sum required from those who farmed manors or counties, which was the more common procedure. Sheriffs were normally appointed as farmers of their counties, who agreed to pay a fixed sum each year; if they collected less, they had to make up the difference; if they collected more, they could keep it for themselves. The exchequer had no interest in the details of the sources of revenue when counties were farmed, being concerned only to receive the fixed sum for farm and profit. Farmer sheriffs had a clear personal incentive to squeeze their counties for as much cash as possible. Custodian sheriffs, on the other hand, were expected to deliver all the revenues of the county to the exchequer, in return for a fixed payment for their services. This approach required the sheriffs to produce detailed particulars, showing all the sources of their revenue, to demonstrate that they were acting honestly. But, as John Sabapathy pointed out, the exchequer was interested in the sheriffs' fulfilment of their duties to the crown, not in their conduct in the counties. Sheriffs were accountable to the exchequer for the revenue they delivered, but not usually to the people of the counties which they governed.²⁶

Custodian sheriffs were appointed by the reformers who took over the government in 1258, and by Simon de Montfort's regime in 1264, as a gesture towards less

²⁶ Sabapathy 2014, 132–134, 228–229.

oppressive rule in the counties. A reasonable proportion of these sheriffs' particulars has survived, even if sometimes incomplete or barely legible, (eighteen rolls for 1258–1259 and nine rolls for 1264–1265).²⁷ They vary widely in shape, size and content, reflecting both the differing sources of revenue in the counties and the fact that they were clearly produced locally by each sheriff's own staff. The one thing they have in common, where the final membrane survives, is a note at the end of the roll giving the total revenue and comparing it to the fixed amount of the *corpus comitatus* (the traditional county farm minus the *terre date*, a sum which seldom altered from year to year). These notes appear to have been added in a different hand, using a set formula, implying that they were written at the exchequer, when the sheriffs' particulars were being checked as part of the pipe roll production process.

For example, the Northamptonshire particulars for 1258–1259 conclude:

Total of totals both for perquisites and for fixed fines, £90 15s. From this, £4 13s. 10d. is deducted to make up the *corpus comitatus*. And there remains £86 14d. for which he [the sheriff, Eustace of Watford] answers in the great roll for the profit of the county.²⁸

And in the great roll, the pipe roll for 1258–1259, the Northamptonshire account begins:

Eustace of Watford as custodian answers for £230 7s. 4d. blanced for the farm of the county. In the treasury, nothing. And in the *terre date* [...] [list of deductions for manors farmed out etc.] And he owes £4 13s. 10d. [...] The same sheriff answers for £86 14d. for the profit of the county.²⁹

In a rather convoluted manner, these two rolls match up, and show the complex calculations carried out by the exchequer. The £90 15s. total revenue from the county was made up of fixed fines exacted from the hundreds of the county, and a long list of perquisites and amercements from the county court (typically 6d. or 1 or 2s. for trespass, default, brewing against the assize, and so on). The exchequer compared the total revenue to the custodian sheriff's liability for the *corpus comitatus*. What remained was called a profit. Both *corpus* and profit were to be paid into the treasury, so that the exchequer received all the net revenues of the county. The sheriff was supposed to be rewarded with a fixed sum as payment for his efforts, but many had to wait a long time to receive their payment. In the case of Eustace of Watford, it was not until 1266 that he was awarded 40 marks for his custody of the county in 1258–1259 (set against the sum he still owed for the profit of that year).³⁰

Sheriffs also had to account for any cash they had spent in their counties, following instructions sent in royal writs. This could be deducted from the debt they owed

²⁷ Cassidy 2015, 48–49; 2018, 15–17.

²⁸ E 389/105.

²⁹ E 372/103, rot. 5.

³⁰ E 372/110, rot. 3.

for farm and profit. In January 1259, Eustace of Watford was ordered to pay for repairs to the gaol in Northampton castle, because it was “so weak and ruined that robbers could not be kept in it.”³¹ It was simpler and quicker for him to use £7 3s. 7½d. out of the cash he had collected in his county, rather than the exchequer sending that money from London to Northampton. The exchequer was then ordered to allow him the money he had spent, setting it against the revenues of the county, and it appeared in his account in the pipe roll.³² Such expenditures are listed very briefly in the pipe rolls. Building expenses are sometimes stated to have been verified “by the view and testimony” of expert witnesses, to show that the money had actually been spent, and that the works were not excessively expensive; larger building projects required their own written statements of account.³³ Otherwise, there is usually no indication of the way in which the exchequer controlled local expenditure. Presumably, statements of expenditure were thrown away when they had been checked and the pipe roll had been compiled.

An exception to this is a brief statement of expenses for transporting lead, which may have survived because it was attached to a sheriff’s particulars.³⁴ There is a fairly full record trail for this transaction. The original order to the sheriff of Lincolnshire was sent by the chancery and recorded in the liberate roll on 28 April 1259: he was to pay for 63 cart-loads of lead, and arrange for it to be transported from Boston to Westminster.³⁵ The lead was for the roof of Westminster Abbey, Henry III’s favourite building project.³⁶

The sheriff paid for the lead delivered at Boston during St Botolph’s fair, and was duly allowed this expenditure in the 1259 pipe roll:

And to Ralph Bugge in part-payment for 63 cart-loads of lead [...] 100*m.* by the king’s writ. And for carriage of the same lead from St Botolph by water to Westminster for the king’s works there, £8 22½*d.* by the same writ.³⁷

The pipe roll thus has a single sentence about the transport of lead. Behind this sentence was a statement itemizing eight smaller payments, duly adding up to £8 22½*d.* These included £6 6s. for two ships to carry the lead, and payments for weighing,

³¹ *Close Rolls of the Reign of Henry III*, 1256–1259, 356.

³² *CLR* (1916–1964), vol. 4, 520; E 372/103, rot. 5.

³³ For example, in the pipe roll E 372/103 there are 16 references to witnesses for works carried out. Examples of building accounts for larger projects, such as Westminster Abbey, in *Building Accounts of King Henry III*, ed. Colvin.

³⁴ The Lincolnshire sheriff’s particulars for 1258–59 are E 389/88 and E 389/89; the lead account is E 389/90.

³⁵ *CLR* (1916–1964), vol. 4, 458.

³⁶ Brown/Colvin/Taylor 1963, 138.

³⁷ E 372/103, rot. 8.

stowing and carrying the lead from land to the ships, and the fees of the pilots who guided the ships out of the port.

This document not only shows the level of detail required to back up the sheriff's claim for expenditure; it also demonstrates that such documents were produced locally by clerks with an elementary Latin vocabulary. The payment for stowing the lead begins *pattatus pro stouwag'* [...]; for the porters, *pattatus beremannis*; and for the pilot *pattatus conductor' qui vocatur ladderman*.³⁸ Clerks in local sheriffs' offices and in manors were doing their best to make Latin out of the English words they knew for technical terms. The important point is that a clerk working for the sheriff of Lincolnshire could write (poor) Latin and draw up simple statements of expenses. This pragmatic literacy could evidently be assumed throughout the country, and was not confined to an academic or ecclesiastical élite. It reached down to the village level.³⁹

The widespread availability of basic literacy is shown by the growth of manorial accounting, in a period when demesne farming was the norm. This meant that the lords of estates installed officials on each manor to be responsible for all profits, rather than leasing out manors for fixed rents (similar to the appointment of custodian rather than farmer sheriffs for the counties). Demesne farming had been generally adopted by the 1220s, and from the 1240s onwards estate owners were reading advice about the best way to manage their properties, including the need for written records. Several treatises on manorial accounting were compiled during Henry III's reign, which circulated among professional managers, who had to account for manorial output and profitability.⁴⁰ P. D. A. Harvey observed from the sources that thirteenth century manorial accounting could be divided into two phases: in phase one, diverse written accounts were drawn up by a central organization of a small number of estates, which were agreed final accounts; in phase two, the writing of accounts was organized locally in a fairly uniform manner. By the end of the thirteenth century, written accounts were the norm on all manorial estates. An important feature of this development was that the phase two accounts were similar in structure, produced on the spot by manorial officials and unagreed. They were the accounts compiled before audit, subject to negotiation and amendment during the process of accounting to the owner of the estate.⁴¹ This shift assumes that suitable clerks were available for each manor.

Most manors of the royal demesne were unaffected by this shift. They were largely farmed out for fixed sums. Occasionally, however, the exchequer entrusted manors to custodians, who would have to account for manorial revenues. In 1236–1240, for ex-

³⁸ *Dictionary of Medieval Latin from British Sources* gives citations from 1300 s. v. *stouagium*, and from 1224 s. v. *bermannus*, meaning porter.

³⁹ Clanchy 2013³, 48–50.

⁴⁰ Denholm-Young 1937, 121; Oschinsky 1971, 196, 226.

⁴¹ *Manorial Records of Cuxham, Oxfordshire*, ed. Harvey, 16; Harvey 1997, 109, 114–115; Sabapathy 2014, 71–72.

ample, there was an experiment with direct management, with custodians for groups of manors, and their accounts appeared in the pipe rolls. These accounts were based on rolls of particulars, prepared each year by local bailiffs, but these have not survived.⁴² Later ventures into custodial management might be entrusted to the appropriate sheriff, who would include the manor in his pipe roll accounts (as with the sheriff of Kent, who accounted for the manor of Milton).⁴³ More often, a manor would be managed by a separate custodian, reporting directly to the exchequer with a set of accounts for the manor. A few of these survive from the mid-thirteenth century.⁴⁴ Generally, such accounts conform to the conventions of manorial accounting which were found on private estates. They begin with the financial results, itemizing the sources of income, such as rents and sales of produce, and then the expenses of the manor, such as ploughs, carts, livestock and wages, before calculating the net revenue which the custodian owes. They list the amounts of each crop produced, broken down to show how much was sold, how much reserved for seed, and how much consumed on the manor for feeding the workforce and animals.

Similar details were required from the keepers of other manors which came temporarily under royal control. When a tenant-in-chief died, the king could take immediate possession of their lands. The king retained custody until the heir paid a sum known as relief. If the heir was a minor, the custody lasted until the heir came of age. Such wardships could be granted as rewards or favours, but custody was often entrusted to officials known as escheators, who administered property on behalf of the king. The escheators divided the realm between them. From the late 1240s there was one north and one south of the Trent, having representatives (sub-escheators) in each county.⁴⁵ As with the custodians of royal demesne manors, these officials were expected to provide particulars of cash revenues and crops produced. Summaries of their accounts appeared in the pipe rolls. Behind these summaries, there were several layers of more detailed accounts, down to the level of individual manors, or even to specific activities within manors, such as stock accounts and grain accounts.⁴⁶

These particulars provide further information about the exchequer's procedures, and show how individual cases can be tracked through the various rolls. The 1262 pipe roll includes the accounts of the sub-escheator for Bedfordshire, including revenues from manors which had belonged to William de Beauchamp of Bedford. William's heir was his younger brother John, who was a minor. The manors were taken into the king's hands and were in the escheator's custody from 20 August to 26 November 1262. The initial orders to the sheriff of Bedfordshire and the escheator are in the fine roll, dated 21 August, copied to the exchequer in the originalia roll: the chancery had

⁴² Stacey 1986, 920–923.

⁴³ For instance, for 1259: E 372/103, rot. 10.

⁴⁴ For instance, the manor of Brill, 1250–1251: SC 6/759/28.

⁴⁵ Waugh 1988, 105–113; Waugh 2015, 261–265.

⁴⁶ Howell 1962, 94–104.

learned that William had died; he was a tenant-in-chief; the royal escheators were to take possession of his lands and keep them until further orders. The Bedfordshire escheator produced particulars for the Beauchamp manors, for the time they were in his custody. This roll includes details of the revenues of the manor of Haynes, listing fifteen items such as rents, pannage, the mill, customary payments, and the pleas and perquisites of the manor court. The roll gives the total as £13 9s. 11¾d. The manor's account has been marked up with a line in the margin, and the note *In R'* (*In rotulo*, In the roll). The total for the manor has been transferred to the pipe roll, but the exchequer scribe did not need to copy any further details.⁴⁷

Later in the year, the patent roll recorded that William's estates were to be surveyed and valued. Some of these valuations were recorded in the *inquisitiones post mortem*. Under royal control, the estates provided income for William's widow, and for royal supporters, the justiciar Philip Basset and the knight Enguerrand de Fiennes.⁴⁸ This continued until May 1265, when John de Beauchamp came of age, in a period when Simon de Montfort was in control of the government and Henry III was effectively his puppet. The fine and originalia rolls recorded that the king had taken John's homage for his inheritance. John was to pay the relief due, this debt being recorded in the pipe roll, and the escheator was to give him possession of his lands.⁴⁹ The conclusion of this story is in the chronicles: a few months later, in August 1265, John de Beauchamp "raised his banner for the first time" at the battle of Evesham and died fighting for Simon de Montfort.⁵⁰

The escheator's account shows one way of summarizing the finances of an estate, recording only the total revenue for each manor in the pipe roll. There was another approach, adopted by Richard de Clifford, as custodian of the archbishopric of Canterbury. Archbishop Boniface died in Savoy on 14 July 1270. Clifford, the escheator south of the Trent, was put in charge of the archbishopric on 26 August. The vacancy lasted for over two years and produced net revenues of £5,040. Clifford's vacancy account was voluminous—four rotulets, each with up to four membranes about 205 mm wide and 670 mm long.⁵¹

The first rotulet of Clifford's account, for the revenues of 1270–1271, gave details for twenty-four manors, with the usual details of the sources of revenue for each one. Income from the manor of Bishopsbourne in Kent, for example, was shown in thirteen categories, such as rents, hens, eggs and underwood. This list was then marked up, each item underlined and with a symbol in the margin against it. This system of underlining and symbols was applied to all the manors, so that all entries for sales of

⁴⁷ E 372/106, rot. 21^d; CFR, 1261–62, nos. 960–961; E 136/1/1.

⁴⁸ CPR (1906–1913), 1258–1266, 235, 243, 251; CIPM 1904, no. 516.

⁴⁹ CFR, 1264–65, no. 498; E 372/111, rot. 21.

⁵⁰ *The Chronicle of William de Rishanger of the Barons' Wars*, ed. Halliwell, 47; Sanders 1960, 10–11.

⁵¹ CPR (1906–1913), 1266–1272, 457, 469; Howell 1962, 215; SC 6/1128/1. The incomplete roll of escheats south of Trent, E 136/1/2, shows the extent of Clifford's other responsibilities.

wood are marked with a symbol like an arabic 2; poultry and eggs with *y*; fines and pleas from the court with *f*; rents with 7; revenue from the mill with *a*, and so on. There were even sales of wine from vineyards on the archbishop's manors. These signs were used consistently, so that all the sales of wood, for example, could be easily identified and added together. Underlining showed that every item had been included. The exceptions, which were not underlined, were entries for the sale of hides, which had a marginal note reading "Not yet in the roll". In the pipe roll, this information was boiled down to the annual totals for each category, excluding the detail about revenues from individual manors. The pipe roll just shows such totals as £105 for sales of timber and underwood or £23 for poultry and eggs. In all, manorial income for the year was over £3,500.⁵² Such a sum was a significant addition to government revenue. In comparison, the *adventus* of sheriffs and boroughs bringing cash to the treasury delivered only £2,151 in the same year.⁵³ The accounts of the escheators and other custodians of estates thus deserved close attention, to ensure that the exchequer was not cheated of its full dues.

This was also the case with the exchanges, which handled very large amounts of cash. Exchanging money was effectively a royal monopoly. Foreign merchants who came to England to buy wool had to exchange their foreign currency or silver ingots for English pennies. In the absence of any significant silver mines in England, this was the only source of new silver for coining, and the exchanges and mints were run as a single operation. In the 1250s and early 1260s, they produced net revenues of over £1,000 per year. They were the subject of repeated investigations into possible malpractice.⁵⁴ Perhaps for this reason, a reasonable number of the documents produced by the keepers of the exchanges has survived. They show something of the workings of the exchanges and of the checks carried out by the exchequer.

The pipe roll accounts for January 1262 to January 1263 show that the London exchange manufactured £26,163 8s. 5d., and the Canterbury exchange £24,008 15s. 1d. (by weight). The rolls of silver purchases from both exchanges survive. The London roll is slightly damaged, but its seven membranes record some 336 transactions during the year, showing the date, the name of the person bringing silver to be exchanged, the amount of silver, and the rate charged for minting the silver, depending on the quality of the silver. Some of these transactions could be very large: on 24 April, for example, Peter Berard, a merchant from Cahors, brought £1,040 7s. to the London exchange. In the course of that week, the exchange handled over a ton of silver. From that more than 650,000 penny coins could have been minted. Similarly, the Canterbury exchange roll of five membranes records some 240 transactions.⁵⁵ In each case, the total amount of silver brought to the exchange matches exactly the amount minted

⁵² SC 6/1128/1; E 372/119, rot. 21^d.

⁵³ Cassidy 2011, 617.

⁵⁴ Cassidy 2013, 138–141, 147.

⁵⁵ E 372/106, rot. 21; E 101/288/6; E 101/288/5.

(as it should, since the rolls of silver purchases were a check that no silver was disappearing). Many calculations of weekly totals have a marginal note *Prob' (probatur)*, to show that the arithmetic had been checked, presumably during the audit. Each roll ends with the calculation of the revenues owed to the king. This 'seigniorage' was assessed at a rate of 6*d.* per pound minted (or one-fortieth). The London exchange thus produced revenues of £654 20*d.* for the king. There were further adjustments to this sum, to allow for the fact that the mints produced 242 penny-coins from each pound of silver and to cover the expenses of the exchange.

The attention to detail in auditing exchange accounts is shown by the Dublin account for 1251–1254. This appears in the 1254 pipe roll. Two of the documents used in preparing the account still survive: a roll of expenses and a roll of pleas.⁵⁶ The pipe roll shows revenues of £1,080 19*s.* 3*d.* from exchanging and minting, plus income of £19 9*s.* 3¼*d.* from pleas of the exchange. The roll of pleas shows the revenue from nine pleas, for currency offences like clipping and forging coins. It has been marked up with the marginal note *In R' (In rotulo)*, to show that the sum had been transferred to the pipe roll. The pipe roll also shows the expenses of the exchange, totalling £37 6*s.* 6½*d.* Major expenses, such as rent of a building and the wages of watchmen, are listed separately. Additionally, there is a sum for "small and necessary expenses". The roll of expenses gives the detail of these small items, for purchases such as parchment, a knife, and the cloth for covering the exchequer of the exchange (showing that the exchange used a chequered cloth for calculation, with columns for counters, just like the exchequer in Westminster). The roll of expenses has been marked up very thoroughly, with each item thickly crossed out, as the totals were calculated and transferred to the pipe roll. The overall total was written in the margin in a different hand, when the addition was checked. The most notable evidence of careful auditing is the item of the expenses for a chest for storing coins and a lock. In the roll of expenses, this was originally shown as 12*s.* Above these items, there is "16*d.*" written in a darker ink. This reduction in the expenses is reflected in the pipe roll, where the amount allowed for small expenses is given as 35*s.* 8½*d.* rather than the 46*s.* 4½*d.* implied by the original document.

The survival of such records illuminates the way in which the exchequer checked and summarized the information provided by the officials of various branches of government. We have much poorer records for another important source of revenue: the various courts which imposed judicial fines and amercements and ordered the confiscation of the chattels of convicted criminals. In some years during Henry III's reign, in the 1240s, such judicial issues could make up as much as one-fifth of total cash

⁵⁶ The pipe roll account is E 372/98, rot. 6^d, but this has been slightly damaged. The duplicate chancellor's roll account, E 352/47, rot. 13^d, is more legible. The background documents are E 101/230/1 and E 101/230/3. At this time, the Irish exchange accounts appeared in the English pipe roll. Later Irish accounts were recorded in the Irish pipe rolls, which were destroyed in 1922 during the Irish civil war.

revenues.⁵⁷ These were years of particularly intense judicial activity, as the justices of the general eyre travelled around the country, hearing criminal and civil cases in each county. The plea rolls of the courts recorded the cases heard and the justices' decisions. At the end of the proceedings, the justices held a fiscal session, where amercements were assessed and recorded on an amercements roll, attached to the plea roll. When the amercements roll was complete, a copy of it, the estreat, was sent to the exchequer. The exchequer could then include the information about the amounts to be collected in the summons sent to the appropriate sheriff, with debts and payments recorded in the pipe rolls. Unfortunately, few estreats survive from this period, possibly because they were no longer needed after 1316. On 5 August 1316, Edward II pardoned "the people of England" from all amercements imposed on them or their ancestors up to the beginning of the twentieth year of his father's reign, 20 November 1291. The amercements shown in the rolls and memoranda of the exchequer were to be cancelled. This made the old estreats obsolete. Any other information which they included was copied onto new compendium rolls. Only a few estreats were left over.⁵⁸

These survivals contain evidence of the exchequer's use of estreats as a response to the continuing problem of the growth of the pipe rolls. The summons sent to the sheriffs of London after the eyre in 1276 contained nearly 700 fines and amercements. It would clearly be ridiculously laborious to write out such a list again in the pipe roll. The pipe roll for 1277, in the London account, simply records: "Amercements before Master Roger de Seyton and his colleagues at the Tower of London. The sheriffs account for £137 3s. 4d. from the amercements of men before whose names is placed a letter *t* in the roll of that eyre."⁵⁹

The exchequer marked up the estreats, indicating when payment was made for the bulk of the debts that they recorded. Only the aggregate amount collected was noted on the pipe roll, in the appropriate county. In 1258–1259, for instance, the justiciar Hugh Bigod travelled through several southeastern counties to hear complaints. A number of plea rolls survive, recording his activities, but no estreats. In the 1259 pipe roll, there are references to sheriffs in nine counties accounting for lump sums, representing the amercements of people whose names were marked with a *t* in the roll of amercements before Hugh Bigod. In some counties there is a further note: "Debts for amercements before Hugh Bigod in various counties are not in the roll." This indicated that the full lists of names and debts were not copied into the pipe roll, but were only to be found in the estreats.⁶⁰ The exchequer had thus saved itself a great deal of labour and time, by simply marking up the estreats and recording only the lump sums which the sheriffs had to collect.

⁵⁷ Stacey 1987, 206.

⁵⁸ E 159/90 m. 11; Crook 1982, 43–44.

⁵⁹ *The London Eyre of 1276*, ed. Weinbaum, nos. 525–786; E 372/121, rot. 18^d.

⁶⁰ Hershey 1995, 83–84; *The 1258–9 Special Eyre of Surrey and Kent*, ed. Hershey, xxxviii–xlv; E 372/103, rot. 1, 3, 5, 7, 10, 16, 19, 20, 21.

The evidence of this practice can be seen in the few surviving estreats. There is one for weights and measures offences in Somerset and Dorset in 1250–1251, which has been annotated in the left margin. Most entries are marked *t*, but a few exceptions (Richard de Lymesy, the town of Ilchester) are *In R'* (*In rotulo*). This is echoed in the 1251 pipe roll:

The sheriff accounts for £71 10s. for the fines of certain towns and men before whose names is placed a letter *t*, with these signs, Dorset and Somerset, in a schedule of those fines.
Richard de Lymesy and other men, *1m.* for a fine for measures.
Town of Ilchester, £10 for the same.⁶¹

There was a further stage in the processing of estreats, visible, for example, in the estreat of the Staffordshire assizes in 1284–1285.⁶² Those debts which were initially included in the summons to the sheriff were marked *t*. The remaining debts were marked *d*. In a later year, these remaining debts were summoned, and a *t* was added in the estreat. The rolls now showed them as *td*. This process could be repeated several times, with additional summonses indicated by the addition of dots. When such debts were listed in the pipe roll, this information was included to show repeated summonses. For example, for a forest eyre in Worcestershire: “The sheriff accounts for £4 9s. 6*d.* for the amercements of men and towns before whose names is placed a letter *t* with a letter *d* with four dots placed above in the roll of that eyre.”⁶³ The pipe roll entry included a row of four dots above the *t*.

The same convention of marking with a *t* was used in the pipe rolls themselves. The Oxfordshire account in the 1258 pipe roll includes the usual long list of relatively small debts for amercements and for fines to have writs. Seven of these have been marked with a *t* above the entry. In the following year’s pipe roll, the Oxfordshire account includes: “The sheriff accounts for 6*m.* for the debts of several people before whose names is placed a letter *t* in the previous roll.”⁶⁴ This saved the effort of copying their names and individual debts; all that was needed was simply to record that the money had been received.

That expedient avoided writing out again debts which had been paid and were no longer of interest. Trivial unpaid debts could also clog the pipe rolls. It must have become obvious at some point that there was no immediate prospect of recovering many of these debts. For example, the 1249 pipe roll, at the end of the Oxfordshire account, where new debts were added, recorded that Robert Crumpe of Oxford owed half a mark for unjust detention. This entry was repeated year after year in successive pipe rolls, until 1260. After that year’s pipe roll had been drawn up, the exchequer, in one

⁶¹ E 137/131/1/1; E 372/95, rot. 14^d.

⁶² E 137/41/1.

⁶³ E 371/103, rot. 16.

⁶⁴ E 372/102, rot. 18^d; E 372/103, rot. 3.

of its repeated attempts to remove obsolete material from the rolls, went through the Oxfordshire account, and marked about twenty entries *In pullo*. These entries, including Robert Crumpe's debt, were copied to the *Rotulus pullorum*, the roll of offshoots, in which the exchequer occasionally listed unpaid debts which were no longer to be included in the pipe roll. There was then no need for the debt to be copied into the pipe rolls of subsequent years.⁶⁵ The *Rotulus pullorum* consists of rotulets the same size and shape as those used in the pipe rolls. It was intended as a permanent record, to be consulted from time to time, because there was always the possibility that these debts might one day be paid, and should therefore not be forgotten. And indeed, there is evidence of efforts occasionally being made to chase up such debts: the Essex account in the 1261 pipe roll includes a note that debts included *in pullo* should be summoned. A few such debts were eventually cleared. Two from the 1260–1261 section of the *Rotulus pullorum* were marked as having been paid in 1278.⁶⁶

A similar approach, also using a roll of rotulets the same size as a pipe roll, was adopted to produce a separate record of the *corpus* of all the counties. The county farm was a fixed sum and the list of *terre date* had also become static, with the manors of the royal demesne long ago granted away or farmed out. There was thus very little change from one year to the next in the opening section of each county's pipe roll account, covering the *corpus comitatus*. The exchequer therefore took the *corpus* of each county as it appeared in the 1283 pipe roll and copied it into a new *Rotulus de corporibus*. From then on, each county's account in the pipe roll could simply record that the *corpus* was recorded on the *Rotulus de corporibus*, thereby saving some effort and parchment. Taking Hampshire as an example, the 1283 pipe roll took eleven lines to record the farm, the *terre date*, and the resulting surplus attributed to the sheriff. All this information was copied into the *Rotulus de corporibus* together with old debts from the county for which there was little hope of payment—the “desperate debts”. The *corpus* was replaced in the 1284 pipe roll by a statement that “The *corpus* of this county is not recorded here, but recorded in a roll in which are written all the *corpora* of the counties of England [...] together with the dead farms and desperate debts.” This was to be read out each year to the sheriff, to check whether there had been any changes or payments, but did not need to be copied. In the 1285 roll and thereafter, all this was reduced to a single line at the beginning of the account: “The *corpus* of this county is recorded in the *Rotulus de corporibus comitatum*, as contained in roll 12 [1284].”⁶⁷

Despite such expedients, the work of the exchequer and the pipe rolls continued to grow. Another initiative to reduce the size of the pipe rolls was the Cowick ordinance (1323). Among other things, this provided for desperate debts to be removed from the

⁶⁵ E 372/93, rot. 12; E 372/104, rot. 14; E 370/2/20, rot. 9; Meekings 1957, 234–235.

⁶⁶ E 372/105, rot. 11; E 370/2/20, rot. 9^d.

⁶⁷ E 372/127, rot. 12; E 372/129, rot. 1 (the *Rotulus de corporibus*); E 372/128, rot. 13; E 372/130, rot. 24; Meekings 1957, 244–245.

pipe rolls to yet another set of records—the exannual rolls. These were again similar in format to the pipe rolls. As with the *Rotulus de corporibus*, they were to be read to the sheriffs when they accounted each year, to see whether any debts could be collected. If so, the debts would be written back into the pipe roll to be cleared.⁶⁸ Once again, the exchequer's solution to the problem of the pipe rolls becoming cluttered and bloated was to create yet more spin-off rolls to contain obsolete or irrelevant information.

The exchequer was well aware of how cumbersome and difficult to use the pipe rolls had become. The proliferation of parchment may have made it more difficult to collect revenues and keep control of local officials, rather than easier. Devices such as custodian sheriffs, demesne management and detailed manorial accounting were tried in the thirteenth century, but later abandoned as too complex and expensive.⁶⁹ The exchequer's various expedients to keep a check on the size of pipe rolls were studied sixty years ago by C. A. F. Meekings, but have received little further attention.⁷⁰ Indeed, there is no comprehensive account of the way in which the various documents used by the exchequer contributed to the overall process of collecting, checking and distributing royal revenue. The rolls which contributed to the compilation of the pipe rolls have also been largely ignored. As this paper has shown, there is much still to be learned about the procedures of the exchequer in the thirteenth century; the obvious place to start would be with further investigation of the many and various rolls which have been briefly described here.

⁶⁸ *The Red Book of the Exchequer*, ed. Hall, vol. 3, 855; Meekings 1957, 247–248.

⁶⁹ Sabapathy 2014, 250–253.

⁷⁰ Meekings 1957.

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Kew, The National Archives (TNA)

Exchequer: King's Remembrancer: Accounts Various:

E 101/230/1

E 101/230/3

E 101/288/5

E 101/288/6

Exchequer: King's Remembrancer: Escheators' Particulars of Account:

E 136/1/1

E 136/1/2

Exchequer: Lord Treasurer's Remembrancer and King's Remembrancer: Estreats:

E 137/41/1

E 137/131/1/1

Exchequer: King's Remembrancer: Memoranda Rolls:

E 159/32

E 159/90

Exchequer: Pipe Office: Chancellor's Rolls:

E 352/47

Exchequer: Lord Treasurer's Remembrancer and Pipe Office: Miscellaneous Rolls:

E 370/2/20

Exchequer: Pipe Office: Pipe Rolls:

E 372/93

E 372/95

E 372/98

E 372/102

E 372/103

E 372/104

E 372/105

E 372/106

E 372/110

E 372/111

E 372/119

E 372/121

E 372/127

E 372/128

E 372/129

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