Accounting, Management and Control at Durham Cathedral Priory c. 1250-c. 1420

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ACCOUNTING, MANAGEMENT AND CONTROL AT DURHAM CATHEDRAL PRIORY c. 1250-c. 1420

[in one volume]

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Abstract

This is the first study to be undertaken with the objective of documenting and analysing the accounting records and systems of Durham Cathedral Priory, from which survives one of the largest collections of medieval accounting material in the United Kingdom. It moves beyond the traditional focus of accounting historians on manorial *compoti* to examine a network of non-manorial accounts and a range of accounting forms beyond the charge and discharge statement. A substantial body of non-accounting primary material is also used in the investigation including charters, registers, and general chapter and visitation records. This study finds that a culture of accounting permeated the activities of the house at all levels from the controls surrounding the receipt of the hundreds of quarters of grain consumed by the house each year to the issue of the individual daily loaf. It also identifies a complexity in the accounts not always appreciated by historians who have consequently misinterpreted and misquoted figures taken from the account-rolls. In this period the accounts show a responsiveness to changes in the environment and fortunes of the house by the refinement of existing forms and the introduction of new types of financial record. The care given to the preparation of accounts and the detailed investigation of accounting and financial matters in the regular visitations to which the house was subject allow a refutation of general allegations of carelessness and inaccuracy in the preparation and presentation of accounts. The accounting system at Durham was an important and effective control in the functioning of the house and in the exercise and enforcement of its rights.

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List of Abbreviations

Durham Cathedral Archives[1]

Archiep.	Archiepiscopalia
Cart.	Cartuarium
DCA	Durham Cathedral Archives (formerly known as Durham Cathedral Muniments)
Ebor.	Eboracensia
Finch.	Finchalia
Loc.	Locellus
Misc. Ch.	Miscellaneous Charters
Pap.	Papalia
Pont.	Pontificalia
Pr. Reg.	Priory Register
Reg.	Regalia
Reg. Parv.	Registrum Parvum (Prior's Register)
Sacr.	Sacristaria
Spec.	Specialia

Account-rolls of all Durham officers, obedientiaries, manors and cells are cited by their name and date in the following form:

granator, 1401/2 The account-roll of the granator for the year 1401/2.

References to the account-rolls of the bursars, which are much longer than those of other officers, also indicate in which section a particular entry is to be found, e.g. bursar, 1334/5, *tallie*.

Other Sources

ABFH	*Accounting, Business and Financial History*
AHJ	*Accounting Historians Journal*
AHR	*Accounting History Review*

[1] The abbreviations and references for items held in Durham Cathedral Archives follow the style given in the catalogue of holdings available at http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcd guide.xml#node.1.4.7.1.10.1.1.

Annals	Barlow, F. (ed.), *Durham Annals and Documents of the Thirteenth Century* (Surtees Society, 155, 1940)
CChR	*Calendar of Charter Rolls*
CClR	*Calendar of Close Rolls*
CER	*Calendar of Exchequer Rolls*
CFR	*Calendar of Fine Rolls*
Coldingham	Raine, J. (ed.), *The Correspondence, Inventories, Account Rolls, and Law Proceedings of the Priory of Coldingham* (Surtees Society, 12, 1841)
Collectanea	Blakiston, H. E. D. (ed.), 'Some Durham College rolls', in Burrows, M. (ed.), *Collectanea Third Series* (Oxford Historical Society, 32, 1896)
CPL	Bliss, W.H. (ed.), *Calendar of Entries in the Papal Registers relating to Great Britain and Ireland*, vol. 1: *A.D. 1198-1304* (London, 1893)
CPR	*Calendar of Patent Rolls*
DAR	Fowler, J. T. (ed.), *Extracts from the Account Rolls of the Abbey of Durham, from the original MSS*, (Surtees Society, 99, 1898; 100, 1898; 103, 1900)
EcHR	*Economic History Review*
EHR	*English Historical Review*
Feodarium	Rymer, T. (ed.), *Foedera, Conventiones, Litterae, et cujus generis Acta Publica inter reges angliae et alios quosvis imperators, reges, Pontifices, Principes, vel Communitates,* 20 vols. (London 1704-35)
Finchale	Raine, J. (ed.), *The Charters of Endowment, Inventories and Account Rolls of the Priory of Finchale* (Surtees Society, 6, 1837)
FPD	Greenwell, W. (ed.), *Feodarium Prioratus Dunelmensis* (Surtees Society, 58, 1871)
Halmota	Longstaffe, W. H. and Booth, J. (eds.), *Halmota Prioratus Dunelmensis A.D. 1296- A.D. 1384* (Surtees Society, 82, 1886)

Handbook of Dates	Cheney, C. R., *Handbook of Dates for Students of English History* (London, 1948)
Handlist	Piper, A. J., *Muniments of the Dean and Chapter of Durham: Medieval Accounting Material* (Durham University Library and Archives and Special Collections search-room handlist, 1995). Available at http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcd guide.xml#node.1.4.7.1.10.1.1.
HDST	Raine, J. (ed.), *Historiae Dunelmensis Scriptores Tres* (Surtees Society, 9, 1839)
Jarrow	Raine, J. (ed.), *The Inventories and Account Rolls of the Benedictine Houses or Cells of Jarrow and Monk-Wearmouth in the County of Durham* (Surtees Society, 29, 1854)
Rites	*The Rites of Durham*, ed. J. T. Fowler (Surtees Society 107, 1902)
SHR	*Scottish Historical Review*
SOED	Onion, C. T. (ed.), *The Shorter Oxford English Dictionary*, 2 vols. (London, 1992)
TRHS	*Transactions of the Royal Historical Society*

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I am most grateful to the Chapter of Durham Cathedral for allowing me access to their medieval archives, and to those staffing 5, The College: Mr. Alan Piper, Mr. Andrew Gray and Dr. Michael Stansfield, who have been unfailingly helpful in guiding me through the archives, in providing a second opinion on a doubtful word or section of an account, in discussing ideas and reviewing draft papers, and in staggering lunch-breaks so that my time out of the archive was minimized.

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Section I: The accounts, their context and key questions

If his reckoning be not clear when he doth come,
God will say: '*Ite, maledicti, in ignem eternum*.'[1]
And he that hath his account whole and sound,
High in heaven he shall be crowned'.[2]

[1] 'Go cursed ones into the eternal fire'.
[2] From the concluding lines of the medieval miracle play *Everyman:* C. A. Cawley (ed.), *Everyman and Medieval Miracle Plays* (London, 1956), p. 234.

Chapter 1: Monasticism, Economic Developments and Monastic Finances in England in the Later Middle Ages[1]

Introduction

There survives from England's late medieval monastic cathedrals an abundance of records and manuscripts, and it has been remarked as a matter of regret that so few critical minds have devoted themselves 'to the as yet mysterious administrative revolution which in the thirteenth century gradually brought forth the most sophisticated private archives known to medieval England'.[2] The financial organization of monasteries in particular has been identified as an area 'which cries out for reassessment'.[3] Ecclesiastical accounts may at first sight seem an arid area for research, but an indication of the dramatic findings which may be extracted from a seemingly dry series of accounting entries has recently been demonstrated, although for a period later than that covered by this thesis, by Eamon Duffy's *The Voices of Morebath*.[4] The third quarter of the thirteenth century has been identified as one of the most critical periods in this evolution as witnessed by the spread of the practice of compiling and preserving obedientiary and other account-rolls as well as cartularies and registers.[5] The archives surviving at Durham bear testimony that Durham Cathedral Priory participated in this explosion of documentation, and perhaps even indicate that it was a leader in the adoption of new techniques and innovations in the northern ecclesiastical province of York.[6] This spirit of flexibility and change stands in contrast to a later period from the mid-fifteenth century onwards in which an ossification of forms is observed, and about which has been commented: 'The format as well as the contents of the surviving monastic account-rolls changed so little during decades and even centuries that they are themselves the best tribute to the extraordinary

[1] Much of the material in this chapter has been published in A. Dobie, 'The development of financial management and control in monastic houses and estates in England c. 1200-1540', *ABFH*, 18 (2008), pp. 141-59.
[2] R. B. Dobson, 'The English monastic cathedrals of the fifteenth century', *TRHS*, 6th series 1 (1991), p. 153.
[3] R. B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), p. 259.
[4] E. Duffy, *The Voices of Morebath: Reformation and Rebellion in an English Village* (New Haven, 2003).
[5] Dobson, 'English monastic cathedrals', p. 153.
[6] Ibid., p. 154.

conservatism and rigidity of Durham's accounting organisation'.[7] The wealth of the archival material surviving from Durham Cathedral Priory has been commented upon many times, perhaps most recently by Heale with an acknowledgement that a thorough study of the archives of a house such as Durham would entail a lifetime's work.[8]

The richness of the archive is in part responsible for the limitation imposed upon the scope of the research undertaken for this thesis. The initial aim of this thesis was to explore the financial records of the priory.[9] However even the account-rolls comprise some 4,500 items and thus it was necessary to adopt a sampling strategy and more drastically to restrict the period of study.[10] The year 1250 was taken as the start date as it is in the second half of the thirteenth century in which the proliferation of surviving records begins. An end-date of c. 1420 was selected as a date by which many of the types of accounting record appear to have become standardized, and also 1421 was the year in which the general chapter of the black monks produced the last major revision to their regulations in response to a series of reforming articles put forward by Henry V (1413-22). Further changes before the Dissolution of the monasteries under Henry VIII (1509-47) were minor in nature.

Although a number of important studies have been based upon an analysis of figures contained within selected portions of the accounts, this is the first study to attempt a detailed documentation and analysis of the entire accounting system as it developed at Durham Cathedral Priory in the period 1250 to 1421. The account-rolls of Durham Cathedral Priory provide a rich source of information for the thirteenth, fourteenth, fifteenth and sixteenth centuries, and have provided an important foundation for a number of studies. The majority of these studies either concerned single issues or related to the period after 1400. Halcrow concentrated on the administration and agrarian policy of the manors of Durham Cathedral

[7] Dobson, *Durham Priory*, p. 255.
[8] M. Heale (ed.), *Monasticism in Late Medieval England c. 1300-1535: Selected Sources* (Manchester, 2009), p. xiii.
[9] The aim is to review the Durham accounts rather than to undertake comparisons which may well be a future project.
[10] See Table 5 in chapter three.

Priory.[11] Dobson concentrated on the priorate of John Wessington (1416-46) and the first half of the fifteenth century.[12] Lomas analysed Durham Cathedral Priory's role as a landowner and landlord.[13] More recently, Cambridge focused on the building works of Durham Cathedral Priory between 1339 and 1539;[14] Dodds examined tithe and agrarian output between 1350 and 1450;[15] and Threlfall-Holmes used the accounts for an analysis of the purchasing strategies of the priory between 1460 and 1520.[16] Extracts from the account-rolls, edited by Fowler, were published between 1898 and 1901.[17] However his selection was influenced by his interest in building work, and the extracts have been criticized as unreliable in detail, of little use for economic or statistical purposes, and for confusing rather than clarifying Durham Cathedral Priory's financial organization.[18]

Section I of the thesis considers the context within which the accounting records were created. Chapter 1 encompasses a literature review which introduces later medieval monasticism and its historiography, surveys the economic background and contemporary advances in business practices, and reviews elements of financial management and control in monastic houses. Chapter 2 concentrates on the particular situation of Durham Cathedral Priory in this period and examines its activities and its assets. Chapter 3 introduces the surviving accounting records, describes the scope of the research to be undertaken, and identifies a number of key questions arising from Section I to be investigated in the thesis.

Section II comprises the detailed analysis of the accounting records. In chapter 4 accounting formats are considered, and the place of the account-rolls in the

[11] E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949).
[12] Dobson, *Durham Priory*.
[13] R. Lomas, *Durham Cathedral Priory as a Landowner and Landlord* (University of Durham, unpublished Ph.D. thesis, 1973).
[14] E. Cambridge, *The Masons and Building Works of Durham Priory 1339-1539*, (University of Durham, unpublished Ph.D. thesis, 1992).
[15] B. Dodds, *Tithe and Agrarian Output between the Tyne and Tees 1350-1450* (University of Durham, unpublished Ph.D. thesis, 2002).
[16] M. Threlfall-Holmes, *Monks and Markets: Durham Cathedral Priory 1460-1520* (Oxford, 2005)
[17] J. T. Fowler (ed.), *Extracts from the Account Rolls of the Abbey of Durham*, (Surtees Society, 99, 1898; 100, 1898; 103, 1900).
[18] R. A. Lomas and A. J. Piper (eds.), *Durham Cathedral Priory Rentals*: *I Bursars Rentals* (Surtees Society, 198, 1986), p. 7; D. Knowles, *The Religious Orders in England*, vol. 2 (Cambridge, 1957), p. 315; Dobson, *Durham Priory*, p. 251.

priory's wider accounting system and control processes. Chapter 5 examines the development of the accounting records as the monks sought to deal with more complex transactions which spanned more than a single accounting period, focusing particularly on the treatment of debtors and creditors. Chapter 6 considers the degree to which the accounts move beyond the traditionally perceived stewardship function to become a management tool.

Section III considers some of the possible causes and catalysts responsible for the innovations in accounting practice identified in section II. Chapter 7 concentrates particularly on the role of the general and provincial chapters of the black monks and on the impact of episcopal visitation. Finally, chapter 8 reiterates the key findings of the research undertaken and identifies a number of further research questions for future research.

The remainder of this chapter is essentially a literature review with the dual objective of outlining the environment in which Durham Cathedral Priory functioned in the thirteenth, fourteenth and fifteenth centuries and of identifying a number of key accounting and financial issues to be explored using the extensive surviving accounting materials. First the world of later medieval monasticism and its treatment by historians is considered. Secondly a number of socio-economic developments of the period are reviewed. Thirdly the development and transmission of new business practices is discussed. Finally, monastic arrangements for financial management and control are investigated from a range of houses within England. In each of these four areas a number of key themes are identified to provide the broad context against which accounting developed at Durham Cathedral Priory.

Later medieval monasticism

A monastery in the Christian sense may be defined as a place of residence for a community living under religious vows, especially the residence of a community of monks. The members of such a community in the medieval period had withdrawn from the secular world in order to dedicate their lives to God, and had taken vows of poverty, chastity and obedience. Monasteries were perceived as powerhouses of prayer; an important force in the struggle to keep the forces of

darkness at bay. A major aim of a monastic community was the welfare of the souls of its members so that after death they would partake in the kingdom of Christ, but additionally prayers and intercessions were offered on behalf of a community's founders, benefactors and protectors.[19] Despite these overwhelmingly spiritual objectives, monasticism was also a powerful element in temporal matters in the medieval world. It is estimated that in England and Wales alone there were perhaps a thousand communities in existence, with an estimated 17,000-18,000 members in 1300.[20] These communities included wealthier and poorer houses, but collectively their estates were vast, and it was even said that were the Abbot of Glastonbury to marry the Abbess of Shaftesbury, they would control wealth exceeding that of the King of England.[21]

Monasteries however were not a homogenous group of organisations. Different 'orders' such as the Benedictine (sometimes referred to as the 'black monks' from the colour of their habit), Cluniac, and Cistercian existed. Although these different orders shared many common characteristics, and acknowledged the primacy of the sixth-century *Rule* of St. Benedict,[22] they also demonstrated marked differences from each other. They were governed according to different sets of rules, and often the emergence of a new order (for example, Cluny founded at the start of the tenth century, and Citeaux founded at the end of the eleventh century) was a response to a perceived weakness in existing monastic bodies, particularly a falling away from the observance of the monastic ideal as exemplified in the *Rule*. The need for reform at monastic houses had been perceived and responded to at many stages in the past: for example through the work of St Benedict of Aniane, who in 817 issued a series of regulations which became law throughout the Carolingian empire; and, through the movement which led to the issue of the *Regularis Concordia* in England in the second half of the tenth century.[23] Cluny had gradually evolved into an order with each subsidiary

[19] '*ut et regni ejus* [*Christi*] *mereamur esse consortes*': J. McCann (ed.), *The Rule of St Benedict* (London, 1969), p. 12; C. H. Lawrence, *Medieval Monasticism: Forms of Religious Life in Western Europe in the Middle Ages* (London, 1984), pp. 61-5.
[20] J. C. Dickinson, *Monastic Life in Medieval England* (London, 1961), p. 123; J. E. Burton, *Monastic and Religious Orders in Britain 1000 -1300* (Cambridge, 1995), p. 312.
[21] Dickinson, *Monastic Life*, p. 4.
[22] McCann, *Rule*.
[23] D. Knowles, *The Monastic Order in England* (Cambridge, 2004), pp. 26, 42.

house ultimately subject to the abbot of Cluny, who thus had the authority to intervene in the affairs of any house which was seen to be in need of reform.[24] The Cistercian order much more quickly compiled the four documents which established its constitutional framework.[25] Of these the *Carta Caritatis*, as well as providing detailed rules for the conduct of monastic life, also embodied measures aimed at ensuring the observance of these rules. These included the requirement that each year every house was to be inspected by the abbot of the founding house and that an annual meeting of the heads of all houses, called a general chapter, was to be held at Citeaux.[26] Together these arrangements constituted a form of quality control for the maintenance of the reforming spirit. In comparison, the Benedictine houses operated as autonomous institutions. There existed no supervisory body, and although the bishops had an ancient canonical right of visitation, this was rarely exercised before the thirteenth century.[27]

The rules of each order impacted upon management practices, which in consequence varied from order to order, and even within a single order these rules might be interpreted differently, or observed to differing degrees. 'Monastic management' cannot therefore be viewed as a single uniform process, and likewise, changes in management might vary from order to order and house to house, depending upon individual situations, relevance and needs.

The treatment of later medieval monasticism by historians has been varied. At one extreme it has been presented as a corrupt and redundant form of institution deservedly suppressed at the Reformation. At the other it has been argued that monasteries were continuing beacons of spiritual life and charity, and were cruelly extirpated to satisfy the need for income of an avaricious king. Snape, in his *English Monastic Finances in the Later Middle Ages* published in 1926, could state that 'Any study of English monasticism, after its earliest ages, is sure to be regarded as in some measure a contribution towards the settling of the problems of

[24] G. Duckett, *Charters and Records of Cluny* (Lewes, 1888).
[25] Knowles, *Monastic Order*, pp. 208-9.
[26] Ibid., p. 213; J. T. Fowler (ed.), *Cistercian Statutes* (Yorkshire Historical Society, undated), pp. 14-15.
[27] C. R. Cheney, *Episcopal Visitation of Monasteries in the Thirteenth Century* (Manchester, 1983), pp. 17-26; Knowles, *Monastic Order*, pp. 649-53.

the Dissolution'.[28] Before this, in the eighteenth and nineteenth centuries monks and their 'superstitious' activities were almost demonized.[29] The intensity and acerbity of the debate is well illustrated in Coulton's attack on Gasquet's use and interpretation of episcopal registers and visitation records as providing evidence as to the rarity of monastic 'irregularities' in later medieval English monastic houses: an attack and debate which extended beyond the academic world to the wider readership of the *Athenaeum*, the *Catholic Times*, the *Church Times* and the *Tablet*.[30] Such negativity also reflected the view that after a 'High Medieval' period there was a decline to bastard feudalism, self interest, and revolt: a deterioration in which the later medieval church participated.[31]

More recently, the history of monasticism within England in the later Middle Ages has aroused a somewhat more muted reaction in historians.[32] Dickinson stated:

> The two centuries which intervened between the end of the great monastic expansion and the age of Suppression ... constitute a singularly uneventful age. … The most obvious fact that emerges is the lack of important developments.[33]

The impetus which had driven forward the great expansions of Cluny and of Citeaux had petered out by the early fourteenth century: the great abbeys had been built; the period of growth was over; and thereafter until the Suppression it is as though there existed only the gentle management of a period of decline. Knowles also echoed this apparent lack of developments: 'The monastic life and institutions, at least to a casual observer, appear to become static. There are no

[28] R. H. Snape, *English Monastic Finances in the Later Middle Ages* (Cambridge: 1926), p. 1.
[29] Heale, *Monasticism*, pp. 2-3.
[30] See for example, G. G. Coulton's papers 'The monastic legend' and 'The truth about the monasteries' in G. G. Coulton, *Ten Medieval Studies* (Boston, 1959), pp. 1-29; 84-107; F. A. Gasquet, *English Monastic Life* (London, 1910).
[31] Heale, *Monasticism*, pp. 1-2.
[32] D. Knowles, 'Some developments in English monastic life, 1216-1336', *TRHS*, 4th series 26 (1944), p. 37.
[33] Dickinson, *Monastic Life*, p. 111.

arresting developments, no revolutionary reforms, no leaders and saints of the stature [of earlier times]'.[34]

This perceived 'uneventfulness' and a lull in the debate between protestant critics and catholic apologists may be viewed as contributory factors to the subsequent neglect suffered by later medieval monasticism at the hands of historians. In part this could be a result of a more widespread decline in religious history. In 1966 the *Times Literary Supplement* devoted three issues to 'New Ways in History', not one of which discussed religion as an element in historiography.[35] Later medieval monasticism in particular was neglected. Heale noted that Lawrence in his *Medieval Monasticism* devoted only sixteen out of 294 pages to the later Middle Ages; that Swanson's *Church and Society in Late Medieval England* contained only nine pages on the religious or regular clergy; and that the index to Duffy's *The Stripping of the Altars* had but a single entry under 'monasteries'.[36]

Knowles, a member of the Benedictine order, in his *opus magnum* sought to assess monks and monasticism on the basis of their spirituality and faithfulness to the *Rule*, and perceived decline in attempts to modify its observance.[37] More recently however there has been renewed interest in the manner in which later medieval monasticism responded to a number of external shocks including the effects of the Black Death, economic downturn, and increasing competition from other religious institutions. Clark has suggested that changes in later monastic practices should be seen as a 'bold attempt at modernisation' rather than as an indicator of decline, and Heale has argued that monasteries continued to play an important role in popular religious devotion as centres of local and national pilgrimage.[38]

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[34] Knowles, *Religious Orders*, vol. 1, p. ix.
[35] *The Times Literary Supplement* (7 April, 28 July, 8 September, 1966); L. Sanneh, 'Religion's return', *The Times Literary Supplement* (13 October 2006), p. 13.
[36] Heale, *Monasticism*, p. 1.
[37] D. Knowles, *The Monastic Order in England 940-1216* (Cambridge, 2004) and *The Religious Orders in England*, 3 vols. (Cambridge, 1956, 1957, 1959).
[38] J. Clark, 'The religious orders in pre-Reformation England', in J. Clark (ed.), *The Religious Orders in Pre-Reformation England* (Woodbridge, 2002), pp. 10-12; M. Heale, 'Training in superstition? Monasteries and popular religion in late medieval and reformation England', *Journal of Ecclesiastical History*, 58 (2007), pp. 417-39; Heale, *Monasticism*, p. 6.

Whatever the attitudes of later historians towards monasticism, there is no doubt that monasticism and the church as a whole were subject to a reforming scrutiny well into the later medieval period. The eleventh and twelfth centuries had seen significant centralisation and reform within the papacy: a reliance on the temporal authority of the German emperor was replaced in the eleventh century by a desire to see the papacy and the church free from such control, with absolute power and authority claimed for the pope even to the extent of being able to depose a reigning emperor. Abuses such as simony (the selling of ecclesiastical offices), nicolaism (the marriage of clergy) and the lay investiture of clergy were attacked, and a steady elaboration of papal government in the form of church councils, papal legatine involvement within national boundaries, and a growing administrative bureaucracy to deal with ever greater papal involvement in local ecclesiastical affairs is seen.[39] The attitude of the papacy towards temporal possessions in the later Middle Ages is perhaps illustrated by the exhortation of Eugenius III (1145-53) to bishops to build up the church, and not to tear it down by allowing its possessions to disappear.[40] This contrasts to the attitude displayed earlier in the *Regularis Concordia*, the code of monastic law written in the reign of King Edgar (959-75), that 'the Fathers and Mothers of monasteries should lay up as treasure, through the hands of the poor, whatever remains over and above necessary use'.[41] Papal decrees were issued which related directly to the financial administration of monastic houses. Innocent III (1198-1216) required the submission of annual accounts by the superior and officials of a house, and Gregory IX (1227-41) included the requirement for these to be audited in his statutes of 1235-7.[42]

Monastic decay was a recurrent problem, and the correspondence of Innocent III contains numerous examples of Benedictine houses suffering from material decay and a loosening of monastic discipline, some indeed were facing financial ruin.[43]

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[39] B. Tierney, *The Crisis of Church and State 1050-1300* (New Jersey, 1964), pp. 48-52; R. W. Southern, *Western Society and the Church in the Middle Ages* (Harmondsworth, 1973), pp. 99-102, 106-9; G. Barraclough, *The Medieval Papacy* (Norwich, 1979), pp. 94-101.
[40] E. U. Crosby, *Bishop and Chapter in Twelfth-Century England: A Study of the Mensa Episcopalis* (Cambridge, 1994), p. 44.
[41] T. Symons (ed. and trans.), *Regularis Concordia* (London, 1953), p. 69.
[42] Knowles, *Religious Orders*, vol. 1, pp. 57-8.
[43] U. Berlière, 'Innocent III et la réorganisation des monastères bénédictins', *Revue Bénédictine*, 32 (1920), pp. 26, 36.

In contrast to other orders, it has been asserted that 'it was the loose organization of the Benedictine Order which presented the worst obstacles to medieval reformers'.[44] The pope intervened personally in a number of cases, including at the abbeys of Monte Cassino and Subiaco, and drew up a series of statutes to be observed by the abbot and monks.[45]

In 1213 archbishops, bishops, abbots and priors were summoned to the Fourth Lateran Council to consider the recovery of the Holy Land and the reformation of the church.[46] The council was held in 1215 and the resulting decretal *In Singulis Regnis* was of profound significance to the black monks.[47] Hitherto Benedictine houses, as independent autonomous institutions, had been responsible for their own good governance, and although the right of episcopal visitation had been acknowledged, it was rarely exercised and many houses claimed exemption. *In singulis regnis* is not a long document, perhaps some 500 words organized into twelve sections. Its contents however were to be of fundamental importance for the future organization and administration of the black monks, and for the first time made each independent house part of a larger grouping of black monk houses, and both necessitated the involvement of the house with this larger grouping and allowed entry of elected representatives into each house with powers to inspect and to reform. Section one ordained that a chapter of the heads of houses of black monks should be held every three years in every kingdom or ecclesiastical province.[48] This represented a huge innovation for the black monks, and followed Cistercian practice. The importance of the Cistercian precedent is illustrated by section three which included among the four presidents for the initial chapter two Cistercian abbots whose experience at Cistercian chapters would enable them to advise and help. Section four detailed the subject matter of the chapters: the reform of the order and observance of the rule; and section five gave weight to any statute issued at the chapters by declaring that it was to be

[44] G. G. Coulton, 'The interpretation of visitation documents', *EHR*, 29 (1914), pp. 16-40.
[45] Ibid., p. 41.
[46] *CPL*, p. 38.
[47] Printed in W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215-1540*, vol. 1. (Camden Society, 3rd series 45, 1931), pp. 273-4.
[48] '*In singulis regnis sive provinciis fiat de triennio in triennium, salvo iure dioecesanorum pontificum, commune capitulum abbatum atque priorum abates proprios non habentium, qui non consueverunt tale capitulum celebrare*': Pantin, *Documents*, vol. 1, p. 273.

inviolably observed.[49] For the first time all Benedictine houses were compelled to attend general chapters comprising all the black monk houses in their province, and they were to be bound by any statutes issued at the chapter. However this opening of each house to involvement with other houses went further. Section eight initiated the process of the visitation of every abbey for the purpose of correcting and reforming whatever needed to be corrected and reformed by visitors appointed at the general chapter, and laid out the process for removing an abbot deemed unworthy by the visitors. Section eleven revived the disused right of the bishop to inspect the houses within his see and urged the bishops to be zealous in the reform of the monasteries.

Thus at a stroke the black houses had been integrated into a wider body whose objective was to ensure the observance of the rule and to undertake reform where needed, and additionally they had been subjected to a system of triennial inspection by external parties. However, the shortness of the decretal makes it immediately apparent how little detailed guidance was given for the operation of the new system of chapters and visitation. The decretal did not detail areas which might need to be corrected or reformed. It provided no instructions for visitors as to how they should proceed or what they should look for during a visitation, and made no mention of monastic finances. Nevertheless, the first general chapter within the province of Canterbury took place in 1218/19 and that of the province of York in 1220/1.[50] Each agreed a number of reforming measures including the imposition of a limit on abbatial expenses.[51]

Shortly afterwards, perhaps in 1216/17, Honorius III (1216-27) issued *Ea quae*.[52] *Ea quae* contained five sections and provided more detail on the process of visitation. Section one instructed visitors to inquire diligently about the *status* of the monks both in spiritualities and temporalities: an indication that visitors

[49] '*tractatus de reformatione ordinis et observantia regulari*'; '*inviolabiliter observetur omni excusatione contradictione et appellatione remotis*'.
[50] In 1336 Benedict XII issued the bull *Summi Magistri* which provided that the separate chapters of the provinces of Canterbury and York should be replaced by a single provincial chapter covering the whole of England. Knowles, *Religious Orders*, p. 4.
[51] Knowles, *Religious Orders*, vol. 1, p. 10; Pantin, *Documents*, vol. 1, pp. 3, 232. A detailed review of the activities of the general chapters is undertaken in chapter seven.
[52] Printed in Pantin, *Documents*, vol. 1, pp. 274-6.

should be concerned not just with the religious life of the house, but with its material aspects and endowments as well.[53] Section two also considered temporal matters: it mentioned the possibility that the abbot might be a *dilapidator*, a squanderer of the abbey's resources, in which case he was to be removed and a capable administrator of the abbey's possessions provided until a new abbot might be appointed. Although *Ea quae* did go further than *In singulis regnis* in considering temporal matters and possessions, it still did not give detailed measures which might be put in place to prevent their waste and loss.

Even before the issue of *In singulis regnis*, a papal legate, John of Ferentino, had visited the English monasteries of Evesham, Ramsey and St. Mary's, York. Typically during a visitation, visitors would examine each monk individually, and from these examinations *comperta* would be compiled, which the bishop would present to the house as matters requiring correction. He might also issue a series of injunctions as to how any shortcomings should be corrected.[54] Such a set of injunctions survives from John of Ferentino's visitation of St. Mary's, York undertaken in 1206.[55] These injunctions are, as might be expected, more detailed than the statutes subsequently passed by the chapters, as they address the specific circumstances of an individual house. They established two treasurers to receive all the revenues of the house (including those of the abbot and obedientiaries, although the funds belonging to each office were to be kept separately in individual purses and to be dispensed to each office as needed) and demanded quarterly financial statements. They also foreshadowed the use of surpluses accumulated in one office to be used to subsidize another office, a system not embedded in the statutes of the black monks until 1343. In 1226 a papal mandate was issued to the archbishop of York requiring him to make a visitation of the monastery of St. Mary once a year, or twice if urgent necessity required it.[56]

In 1232, some ten years after the system of triennial chapters had started to operate in England, a general visitation of all monasteries was ordered by Gregory

[53] '*tam in spiritualibus quam in temporalibus*'.
[54] C. R. Cheney, *Episcopal Visitation of Monasteries in the Thirteenth Century* (Manchester, 1983), pp. 61, 95-6.
[55] C. R. Cheney, 'The papal legate and English monasteries in 1206', *EHR*, 46 (1931), pp. 445-452.
[56] *CPL*, pp. 108-9.

IX, and he appointed special visitors for those houses which were exempt from episcopal visitation.[57] Statutes issued by these visitors at Bury St. Edmunds and Westminster in 1234 survive, and their wording closely resembles that of the equivalent statutes issued by the southern chapter in 1225. At Bury St. Edmunds for example, they demand the consent of the chapter for important transactions, the avoidance of extravagance; and, the reading out of general chapter statutes twice a year. [58] Some of the financial instructions were quite detailed: the rents of the house were to be written on three rolls, one of which was to remain with the abbot, another to be kept by the procurator (presumably involved in rent collection), and the third to be deposited in the treasury. Additionally a primitive budgeting system was set up which divided the income of the house into four portions, which were to be used for the four quarters of the year.

Visitation records have provided a rich source of evidence on the health and well being of monastic houses in the later Middle Ages.[59] They became a major area of interest towards the end of the nineteenth century when they were used by participants in the debate over the state of later medieval monasticism and the rightness or wantonness of the suppression of the monasteries under Henry VIII. The fairness and accuracy of the visitation of the monasteries conducted by Cromwell and his agents in 1535-6 which preceded their suppression has been much debated.[60] The extreme nature of this debate is perhaps no better exemplified than in the responses made by Coulton to the assertions of Gasquet. According to Coulton, Gasquet argued that 'the Dissolution of the Monasteries was an act of unredeemed iniquity' and that 'anything like general immorality was altogether unknown among the Religious of England …. [as] is clearly proved by

[57] M Paris, (ed. R. Luard), *Chronica Majora*, vol. 3 (Rolls Series, 57, 1876), p. 234; R. Graham, 'A papal visitation of Bury St. Edmunds and Westminster in 1234', *EHR*, 108 (1912), p. 728; *CPL*, p. 129.
[58] Ibid., pp. 728-9.
[59] F. A. Gasquet, *English Monastic Life* (London 1910), pp. 180-9; R. H. Snape *English Monastic Finances in the Later Middle Ages* (Cambridge, 1926) pp. 96-102; R. Graham, 'The metropolitan visitation of the diocese of Worcester by Archbishop Winchelsey in 1301' *TRHS*, 4th series 2 (1919), pp. 59-93; G. Baskerville, *English Monks and the Suppression of the Monasteries* (London, 1937), pp. 120-43; Knowles, *Religious Orders*, vol. 1, pp. 78-112; Knowles, *Religious Orders*, vol. 2, pp. 204-18; Coulton, 'The monastic legend' and 'The truth about the monasteries'; Cheney, *Episcopal Visitation* (Manchester, 1983).
[60] Knowles, *Religious Orders*, vol. 3, pp. 270-2.

the testimony of the acts of Episcopal visitations'.[61] Coulton then refuted such claims by detailed reference to visitation records, and included details of the poor financial state of a number of religious houses in subsequent developments in the debate.[62]

Visitations might result in instructions for revisions to management procedures, as did those of William Wickwane, Archbishop of York (1279-85) in 1280 and 1281.[63] At Bolton Priory (a house of Augustinian canons, an order similarly subject by *In singulis regnis* to triennial chapters and visitations), he directed that 'twice a year, before all the brethren, the individual receivers shall account for their receipts and expenses, so that it may be openly apparent to all, what, how much and where remains for the house or has been paid out or expended'.[64] Visitations could also lead to personnel changes. In 1236, Robert Grosseteste, Bishop of Lincoln (1235-53), deposed eleven heads of religious houses.[65] A hundred years later a similar vigour may still be perceived: out of thirteen houses visited by John de Grandisson, Bishop of Exeter (1327-69) between 1328 and 1348, in seven cases the abbot was required to resign or an overseer was appointed.[66]

The involvement of the papacy did not cease with the issue of *In singulis regnis*. In 1238 the papal legate Cardinal Otho summoned the black monk abbots to London where he presented them with the comprehensive set of decrees of Gregory IX.[67] These statutes are repeated by Matthew Paris in his *Chronica*

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[61] Coulton, 'The monastic legend', pp. 1-2.
[62] Ibid, pp. 1-29; Coulton, 'The truth about the monasteries', pp. 84-107.
[63] Burton, *Monastic and Religious Orders*, p. 185.
[64] '*Item, quod bis per annum, in pleno conventu, singuli receptores de receptis computent et expensis, ut sic cunctis patenter appareat, quid, quantum, et ubi, domui reservetur, liberatumve fuerit vel expensum*': W. Brown (ed.), *The Register of William Wickwane, Lord Archbishop of York 1266-1279* (Surtees Society, 114, 1907), p. 132; H. E. Salter (ed.), *Chapters of the Augustinian Canons* (Canterbury and York Society, 29, 1922). A detailed review of the records relating to visitations of Durham Cathedral Priory is undertaken in chapter 7.
[65] 'Annales Prioratus de Dunstaplia', in H. R. Luard (ed.) *Annales Monastici*, vol. 3 (Rolls Series, 36, 1866), p. 143; E. King, 'Estate management and the reform movement', in W. M. Ormod (ed.), *Harlaxton Medieval Studies I: England in the Thirteenth Century, Proceedings of the 1989 Harlaxton Symposium* (Stamford, 1991), p. 4.
[66] Snape, *English Monastic Finances*, pp. 121-5, 135.
[67] D. Knowles, *The Religious Orders in England*, vol. 1 (Cambridge, 1956), p. 11; D. M. Williamson, 'Some aspects of the legation of Cardinal Otto in England, 1237-41', *EHR*, 64 (1949), p. 170.

Majora.[68] They are not particularly detailed: statute seven states that obedientiaries should faithfully render account of the administration of their offices to their prelate, and number eight indicates that abbots or priors should similarly account at least once a year in the presence of the house or of its senior members giving details of the position of the house and rendering full account for their administration. Visitors were instructed to make diligent enquiries and to make corrections in both spiritual and temporal matters.[69]

Despite the operation of the system of chapters and visitations, the black monks were singled out in 1268 by the papal legate Ottoboni as being the part of the church which was most relaxed, and were given a new set of decrees at a solemn council in London.[70] The decrees issued by both Otho and Ottoboni on occasion formed the basis of the articles of enquiry used at visitations.[71]

Papal interest in monastic reform continued into the fourteenth century. Benedict XII (1334-42), a former Cistercian abbot, issued *Fulgens sicut stella* for the Cistercians in 1335, and *Summi magistri*, later known as the *Constitutiones Benedictinae*, for the Benedictines in 1336 with the aim of securing the financial prosperity of monastic houses, and enhancing their intellectual life.[72] A key consequence for English Benedictine monasticism was the union of the northern and southern chapters into a single chapter covering the whole of England.[73] *Summi magistri* required the superior to render annual accounts to his chapter, and contained a schedule of matters reserved to the chapter: much as a modern business might have a schedule of matters reserved to the board of directors, which would include all large or unusual transactions and the raising of loans. Benedict XII was concerned with the financial stability of monastic houses, and instructed the abbots of St. Mary's, York and St Albans to visit all monasteries and to value them to ascertain how many monks they might support. A royal

[68] Paris, *Chronica Majora*, vol. 3, pp. 499-516.
[69] '*diligenter inquirant, et tam in spiritualibus quam in temporalibus corrigant*': ibid, p. 510.
[70] Knowles, *Religious Orders*, vol. 1, p. 13
[71] R. Graham, 'The metropolitan visitation of the diocese of Worcester by Archbishop Winchelsey in 1301', *TRHS*, 4th series 2 (1919), pp. 63, 67.
[72] Knowles, *Religious Orders*, vol. 2, p. 3; W. A. Pantin, 'The general and provincial chapters of the English black monks, 1215-1540', *TRHS*, 4th ser., 10 (1927), p. 212. A summary of the Constitutions of Benedict XII is printed in Pantin, *Documents*, vol. 2, pp. 230-2.
[73] Knowles, *Religious Orders*, vol. 2, p. 4.

prohibition prevented this valuation from being undertaken in England, although such an exercise was carried out in France.[74]

The Crown itself instituted change within monastic establishments. On occasion, a house in financial difficulties might appeal to the king for assistance.[75] During the thirteenth and fourteenth centuries several monasteries, including Reading and Fountains, surrendered themselves to the king, who then appointed one of his clerks to examine the affairs of the monastery, and to see what could be done to re-establish financial stability.[76] At Reading, the king requested the knights, free men and tenants of the abbey to assist the abbey in paying its debts in 1242, 1245, 1253, and 1275. In 1275, the king also requested that the merchants of Siena, to whom the abbey was indebted, should allow the abbey two years to repay its debts. In 1286, the custody of the abbey was committed to a royal clerk to relieve its indebtedness and in 1289 royal custody was relinquished as the house had been restored to solvency.[77]

In 1421 the state of the monastic life aroused the attention of Henry V. He convoked a special meeting of black monks to consider a number of aspects of monastic life including administrative matters and the use of money by monks. A series of articles for the conduct of monastic life was produced. These aroused concern within the monastic community as to their severity and practicality, and a set of detailed criticisms of these articles was issued in response. Finally an amended and watered down version of the original articles, which did little to change existing conditions, was agreed and promulgated by the provincial chapter.[78]

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[74] Pantin, 'General and provincial chapters', pp. 213-14; Pantin, *Documents*, vol. 3, p. 13.
[75] Examples of such petitions survive from Shaftesbury, Henwood and St. Denys: G. Dodd and A. K. McHardy (eds.), *Petitions to the Crown from English Religious Houses c. 1272-c. 1485* (Canterbury and York Society, 100, 2010), pp. 100-2, 109-10.
[76] J. R. H. Moorman, *Church Life in England in the Thirteenth Century* (Cambridge: 1946), p. 311; Dodd and McHardy, *Petitions*, pp. 237-8.
[77] B. R. Kemp (ed.), *Reading Abbey Cartularies*, vol. 1 (Camden Society, 4th series 31, 1986), pp. 82-99.
[78] Pantin, 'General and provincial chapters', p. 217; Pantin, *Documents*, vol. 2, pp. 98-134; Knowles, *Religious Orders*, vol. 2, pp. 182-184.

Thus, the number of bodies which could encourage or require changes in the management of monasteries increased in the later Middle Ages. The papacy demonstrated a greater tendency to become involved, and Benedictine houses, which had traditionally been autonomous units, were subject to systems of episcopal visitation and general chapters.

Economic background

The English medieval economy has been divided into two phases: the twelfth and thirteenth centuries showing overall growth in economy, population, settlement and commercial activity, with rising rents and prices; the fourteenth and fifteenth centuries in contrast evidencing a contraction in population and commercial activity, and a reduction in rents and prices.[79] There is a general consensus on this, although the latter part of the period of decline which for Postan was an 'age of recession, arrested economic development and declining national income' was viewed in contrast by Bridbury as one of an 'astonishing record of resurgent vitality and enterprise'.[80]

There has however been widespread dispute over the timing of the shift from expansion to contraction, and not surprisingly even wider disagreement over the relative importance of the factors which contributed to this shift. Traditionally the Black Death was perceived as a huge exogenous shock which caused a subsequent economic decline, and successive outbreaks of plague were seen as accounting for the continued decay of national prosperity.[81] However, closer analysis of economic data has suggested that the start of the economic decline predated the advent of the Black Death. Bridbury summarizes opposing views as to whether economic decline was evident in the period from 1300 onwards, and Bailey considers whether the Black Death was the turning point or merely an accelerator of existing trends, concluding that between c. 1290 and 1348 population and

[79] M. Bailey, 'Peasant welfare in England, 1290-1348', *EcHR*, 51 (1998), p. 223.
[80] J. Hatcher, 'The great slump of the mid-fifteenth century', in Britnell, R., and J. Hatcher (eds.), *Progress and Problems in Medieval England* (Cambridge, 1996), pp. 237-8; A. R. Bridbury, *Economic Growth: England in the Later Middle Ages* (London, 1962), pp. 20, 108; M. M. Postan, 'The fifteenth century', in M. M. Postan, *Essays on Medieval Agriculture and General Problems of the Medieval Economy* (Cambridge, 1973), p. 42.
[81] J. M. W. Bean, 'Plague, population and economic decline in England in the later Middle Ages', *EcHR*, 15 (1963), p. 423.

commercial activity peaked and individual land holdings and real wages fell to their lowest level.[82] Campbell dates the turn of the economic tide even earlier to the mid-thirteenth century, and argues that by the 1290s prosperity was waning fast.[83]

A number of alternative theoretical models have been put forward to explain the deterioration in economic performance. It can be perceived as resulting from a widening mismatch between a growing population and a supply of resources growing at a slower rate, or from the slow tightening and loosening of landlords' ties over the peasantry.[84] Additionally theories have sought to explain economic developments in terms of the expansion or contraction of the money supply, and in terms of climatic change. [85] Postan followed a traditional economist's view of the inability of medieval agriculture to sustain population growth on a finite supply of land.[86] 'Bad landlords' have been blamed for ignoring their estates and focusing on conspicuous consumption funded by the exaction of heavy rents, which discouraged tenant investment and led to a vicious circle of underinvestment, static technology and low and declining productivity.[87] Others have argued that tenants were effective at pursuing their own interests and in opposing the efforts of lords to raise rents by appeal to custom, thus retaining funds to invest in production. For example, Miller and Hatcher stressed how villains paid less than market rent, and Campbell asserted that 'peasants exploited landlords'.[88] Tenants' difficulties of the fourteenth century have instead been attributed to the 'contradictions and inefficiencies inherent in the coexistence of

[82] A. R. Bridbury, 'Before the Black Death', *EcHR*, 30 (1977), pp. 393-410; M. Bailey, 'Peasant welfare', p. 223; see also C. Briggs, 'Taxation, warfare, and the early fourteenth century "crisis" in the north: Cumberland lay subsidies, 1332-1348', *EcHR*, 58 (2005), pp. 639-672.
[83] B. M. S. Campbell, 'The agrarian problem in the early fourteenth century', *Past and Present*, 188 (2005), pp. 3-70.
[84] B. Dodds, 'Peasants, landlords and production between the Tyne and the Tees, 1349-1450', in D. C. Liddy, and R. H. Britnell (eds.), *North-East England in the Later Middle Ages* (Woodbridge, 2005), p. 173; Bailey, 'Peasant welfare', p. 224.
[85] These theories are presented in J. Hatcher and M. Bailey, *Modelling the Middle Ages: The History and Theory of England's Economic Development* (Oxford, 2001).
[86] M. M. Postan, *The Medieval Economy and Society* (London, 1972), pp. 38, 57-72; B. M. S. Campbell, *English Seigniorial Agriculture 1250-1450* (Cambridge, 2000), p. 19.
[87] R. Brenner, 'Agrarian class structure and economic development in pre-industrial Europe', in T. H. Aston and C. H. E. Phelpin (eds.) *The Brenner Debate: Agrarian Class Structure and Economic Development in Pre-Industrial Europe* (Cambridge, 1985), pp. 33-4; Campbell, 'The agrarian problem', p. 5.
[88] E. Miller, and J. Hatcher, *Medieval England: Rural Society and Economic Change 1086-1348* (London, 1980), p. 131; Campbell, 'The agrarian problem', pp. 7-8, 24.

customary, contractual and commercial relationships'.[89] More recently changes in economic performance have been related to changes in the money supply and the availability of bullion.[90] Others have highlighted the impact of global climactic factors. Dendrochronology has identified the period 1318-53 as the longest episode of depressed oak growth in 2,000 years, and low temperatures and excessive rainfall likewise had a hugely negative impact on food harvests.[91] 'Nature', alongside the class struggle, the invisible hand of the market, technological advances and human institutions, has been nominated as 'an historical protagonist in its own right'.[92]

Although there is much debate over the causality of the difficulties which confronted landlords and over the ranking of contributory factors, there is no disputing the existence of a number of important factors: poor harvests, a falling population, and rising wage rates. Floods and murrain led to severe harvest failures and famine, sometimes called the 'crisis' of the early fourteenth century.[93] This was exacerbated by the effects of war. In the northern part of the country the depredations of the Scots could cause much damage to monastic incomes and property: crops and buildings were destroyed or raiders were bought off by paying substantial ransoms, as described at Bolton Abbey.[94] Then in 1348 the Black Death reached England.[95] The initial outbreak killed perhaps in excess of 60 per cent of the general population, although in specific areas the mortality rate was even higher.[96] Further severe outbreaks followed: Creighton lists thirty years in which plague broke out between the Black Death and 1485.[97] Not all of these

[89] Campbell, 'The agrarian problem', p. 9.
[90] Hatcher and Bailey, *Modelling the Middle Ages*, pp. 59-62; P. Nightingale, 'Money and credit in the economy of late medieval England', in D. Wood (ed.), *Medieval Money Matters* (Oxford, 2004), pp. 51-71.
[91] Campbell, *English Seigniorial Agriculture*, p. 22; M. Baillie, *New Light on the Black Death: the Cosmic Connection* (Stroud, 2006), pp. 30-9.
[92] B. M. S. Campbell, 'Nature as historical protagonist: environment and society in pre-industrial England', *EcHR*, 63 (2010), p. 310.
[93] Campbell, *English Seigniorial Agriculture*, p. 6; B. M. S. Campbell (ed.), *Before the Black Death: Studies in the 'Crisis' of the Early Fourteenth Century* (Manchester, 1991).
[94] I. Kershaw, *Bolton Priory: The Economy of a Northern Monastery 1286-1325* (Oxford, 1973), pp. 14-17.
[95] A reconstruction of the manner in which the Black Death arrived in England and spread throughout the country is given in O. J. Benedictow, *The Black Death 1346-1353: The Complete History* (Woodbridge, 2006), pp. 123-45.
[96] For example a mortality rate of 70 per cent was recorded at the manor of Oakington in Cambridgeshire: Benedictow, *Black Death*, p. 364, 368.
[97] C. Creighton, *A History of Epidemics in Britain*, vol. 1 (Cambridge, 1891), pp. 202-33.

affected the whole of England. The north was affected particularly in the 1361/2 outbreak and again in 1369, 1375, 1379, 1390, 1407, and 1413. It has been estimated that the monastic population fell from around 17,500 to perhaps 8,000.[98]

A falling population contributed to a rise in labour costs, which directly affected landlords increasingly reliant on paid labour. On the estates of Tavistock Abbey, weekly labour rates rose swiftly: 3½d in 1298, 4d in 1334, 6d in 1373, 7d in 1381 and 8d in 1385, which demonstrates that forces other than the Black Death were at work as wages were rising before the mid-fourteenth century.[99] At Winchester, wage rates rose by 88 per cent between 1300 and 1380.[100] These forces have been seen to contribute to a movement away from the direct exploitation of land by landlords in favour of leasing, thus reversing a trend of the thirteenth century, which had seen rising commodity prices and lower labour costs providing strong incentives to take land in hand and to expand production.

Development and transmission of new business practices

A system of charge and discharge accounting, alongside a system of audit, developed at the royal exchequer at the start of the twelfth century, and these advances in accounting served as a model for other institutions.[101] The exchequer's systems were documented in 1177-9 by Richard Fitz Nigel in the *Dialogus de Scaccario.* Richard Fitz Nigel was Bishop of London (1189-98) and treasurer of the exchequer from 1169 to 1198.[102] The See and Priory at Winchester were early adopters of the new accounting and audit procedures: the Winchester Pipe rolls survive in broken series from 1208/9; and Winchester was also the site of the royal treasury.[103] The see was held by a succession of bishops who had worked in the royal administration, such as Richard of Ilcester (1174-88)

[98] Dickinson, *Monastic Life*, p. 279-80.
[99] Duby, G. (trans. C. Postan), *Rural Economy and Country Life in the Medieval West* (Columbia, 1976), p. 304.
[100] Ibid., p. 304.
[101] M. J. Jones, 'The *Dialogus de Scaccario* (1177): the first western book on accounting?', *Proceedings of the British Accounting Association Conference* (York, 2004); D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971), p. 214.
[102] Jones, 'The *Dialogus*', p. 5.
[103] M. Page (ed.), *The Pipe Roll of the Bishopric of Winchester 1301-2* (Hampshire Record Series, 14, 1996), p. ix; Campbell, *English Seigniorial Agriculture*, p. 27.

who was an official in the royal exchequer before and during his episcopate, and it has been suggested that the system of accounting at Winchester was commenced during a vacancy after the death of its bishop, Henry of Blois (1129-71).[104] During a vacancy, the king was entitled to receive all episcopal revenues, and it is possible that, as there existed no satisfactory episcopal accounts at the time, the royal clerks instituted the accounting system, which had strong traces of the royal exchequer, to ensure that the king received what was his due. At Westminster, it has been suggested that techniques learnt during employment as treasurer of the royal exchequer were transferred to the abbey administration by Richard Ware (1259-83) on his appointment as abbot.[105] A predecessor, Richard Berkyng (c. 1222), and a successor, Walter Wenlock (c. 1283), are also mentioned in this office.[106] It seems likely that the clergy who were involved in royal administration both influenced and were influenced by royal financial procedures.

The *Dialogus de Scaccario* may have been the earliest accounting manual to be produced, but it was followed from the mid-thirteenth century by others covering estate and household management and accounting which encouraged the production of accounts, calculations, accurate measurement, market monitoring, effective staff supervision and audit.[107] Amongst the earliest was the *Rules* of Robert Grosseteste, Bishop of Lincoln, prepared in the 1240s for the widowed countess of Lincoln. Within the two decades after 1250 the *Seneschaucy* was produced to assist men of a legal background in the business of estate management. Walter of Henley's *Husbandry* dates from the 1270s or 1280s, and finally the anonymous *Husbandry* written at the end of the thirteenth century gave advice on presenting and auditing manorial accounts.[108] Several cathedral and monastic libraries including Bury St Edmunds, York and Westminster are known to have contained such treatises, although the existence of manuals is not proof

[104] Oschinsky, *Walter of Henley*, p. 224; H. Salter, 'The death of Henry of Blois, Bishop of Winchester', *EHR*, 37 (1922), p. 80.
[105] B. Harvey (ed.), *Documents Illustrating the Rule of Walter de Wenlok, Abbot of Westminster, 1283-1307* (Camden Society, 4th series 2, 1965), p. 12.
[106] J. Flete (ed. J. Armitage Robinson), *The History of Westminster Abbey* (Cambridge, 1909), pp. 103, 113, 116.
[107] Duby, *Rural Economy*, p. 387.
[108] Campbell, *English Seigniorial Agriculture*, p. 422; Harvey, P. D. A., 'Agricultural treatises and manorial accounting in medieval England', *Agricultural History Review*, 20 (1972), pp.170-182.

that their contents were practised.[109] Some monasteries developed their own books of best practice such as the formulary of Beaulieu Abbey of 1269/70.[110] This contained a set of rules for drawing up and presenting accounts, dealing with arrears, receipts, expenditure, and definitions of the terms employed. Exemplar accounts covered the whole range of the abbey's activities.

Summi magistri required one twentieth of the monks of a house to attend university.[111] The career of Thomas Sampson demonstrates that writing, composition and accounting were taught at the University of Oxford in the second half of the fourteenth century. Sampson produced many tracts on these subjects of which copies, it is known, were acquired by several monasteries including Bury St. Edmunds and St. Albans.[112] An impetus to study and implement new written accounting records was provided by their growing importance as legal evidence. Between 1160 and 1220 the emergence of an increasingly centralized and cogent system of royal justice affirmed the importance in law of written precedents and proofs.[113] Detailed and dependable documentation was required as evidence in court. For example, the second Statute of Westminster (1285) provided for the first time an effective remedy against fraudulent or negligent stewards by giving auditors the power to imprison them, pending the hearing of the case by the Barons of the Exchequer where the manorial accounts would be scrutinized.[114] Accounting records needed to be well laid out, accurate and comprehensible to be presented as convincing evidence. Disputes arising between a monastic official and a lay person might be brought before a royal court. In 1494, an official of Malmesbury Abbey was called to answer, before the Star Chamber, a tenant's complaint that he had been unlawfully evicted, to which the obedientiary replied that due payments had not been made by the tenant.[115] Disputes with the Exchequer likewise necessitated the submission of detailed accounting records. In

[109] Oschinsky, *Walter of Henley*, pp. xv, 51-9.
[110] S. F. Hockey (ed.), *The Account-Book of Beaulieu Abbey* (Camden Society, 4th series 16, 1975).
[111] Knowles, *Religious Orders*, vol. 2, p. 4.
[112] H. G. Richardson, 'Business training in medieval Oxford', *American Historical Review*, 46 (1941), p. 270.
[113] M. Bailey (ed.), *The English Manor c. 1200-c. 1500* (Manchester, 2002), p. 19.
[114] F. M. Powicke, *The Thirteenth Century, 1216-1307* (Oxford, 1970), pp. 366-7; Oschinsky, *Walter of Henley*, p. 72; P. D. A. Harvey, 'Manorial accounts', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), p. 92.
[115] Snape, *English Monastic Finances*, p. 35.

1302, Prittlewell Priory was required to send representatives to the Exchequer to give account of their manors and to present the *status* of their house.[116]

Thus, possible sources for advances in business practice include the royal administration, university studies, and manuals. All could have been useful in organisations peopled by men for whom perhaps religious rather than business considerations were of primary importance.

Development of management and financial controls in monastic houses

Detailed studies which draw upon surviving accounts to investigate monastic economy and administration include those on Bolton Priory, Canterbury Cathedral Priory, Norwich Cathedral Priory, Westminster Abbey, and St. Swithun's Priory, Winchester.[117] Additionally accounts have been transcribed and published from a number of other houses.[118] A more general survey, largely restricted to printed sources, of English monastic finance by Snape was published in 1926.[119] In 1936 Coulton issued his third volume, entitled *Getting and Spending*, in his *Five Centuries of Religion* series which he described as 'less a history than materials for a history' and in her review Power could still state that the economic aspect of monasticism had 'been little studied'.[120] More recently, Knowles included an analysis of monastic administration, management and finance in his histories of the monastic and religious orders in England.[121] His work, like Snape's, was based almost exclusively on printed sources.[122]

This section looks at the financial management of monasteries during the later Middle Ages. It reviews developments in controls first with respect to methods of

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[116] '*Adeant Scaccarium et computent de maneriis … et tunc ostendant statum domus sue*': Dodd and McHardy, *Petitions*, p. 90. For a definition of *status* and *compotus* see chapter four, p. 139.
[117] Kershaw, *Bolton Priory*; R. A. L. Smith, *Canterbury Cathedral Priory: A Study in Monastic Administration* (Cambridge, 1943); H. W. Saunders, *An Introduction to the Obedientiary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930); B. Harvey, *Westminster Abbey and its Estates in the Middle Ages* (Oxford, 1977); B. Harvey, *The Obedientiaries of Westminster Abbey and their Financial Records* (Woodbridge, 2002); G. W. Kitchin (ed.), *Compotus rolls of the Obedientiaries of St. Swithun's Priory, Winchester* (London, 1892).
[118] See chapter three, note 36.
[119] Snape, *English Monastic Finances*.
[120] E. Power, 'Medieval monastic finance', *EHR*, 7 (1936), pp. 87-9.
[121] Snape, *English Monastic Finances*; Knowles, *Monastic Order* and *Religious Orders*.
[122] As shown by the material listed in the bibliographies. See also the review by A. Hamilton Thompson in *EHR* 43 (1928), p. 257.

safeguarding assets; secondly in relation to the exploitation of assets; and, thirdly with regard to their effective and efficient use. Finally it considers the financial position of monastic houses as a possible impetus towards implementing new accounting, financial and management controls.

The safeguarding of assets entailed securing and maintaining a range of assets which might include real estate, moveable property, and rights to income or services such as rents, tithes and labour dues, and protecting them from any possible encroachment, diminution or alienation. Before 1200 it was already usual for rights to land and services to be detailed in written charters. These charters were *prima facie* evidence of the rights of their holders, and could be required as evidence in legal proceedings.[123] As such they were targeted and destroyed during times of disturbance.[124]

As an abbey's landholdings became more complex, charters which may have been stored in a rather ad-hoc fashion within a treasury, would be catalogued and stored in orderly and referenced fashion to expedite recovery should they be needed as evidence in a legal dispute. Such a cataloguing procedure was undertaken at Norwich Cathedral Priory around 1300.[125] Charters might be gathered together and copied methodically into a volume known as a cartulary. This produced a single source of reference for all the evidence relating to title to land. The earliest known example was compiled at Worcester Abbey towards the end of the eleventh century.[126] Fewer than 30 were compiled before 1200, and the cartulary only became firmly established in the thirteenth century.[127]

A house might also ask to have an important charter confirmed by either or both of the king and pope. Durham Cathedral Priory, following a dispute with its

[123] For example, c. 1348, the prior of St. Swithun's, Winchester, had to produce royal charters confirming that his house would not be obliged to provide further corrodies for royal nominees: Dodd and McHardy, *Petitions*, p. 13.
[124] For example, the muniments of Harmondsworth Priory were burnt during the rebellion of 1381: ibid., p. 99.
[125] B. Dodwell, 'The monastic community', in I. Atherton, E. Fernie, C. Harper-Bill and A. H. Smith (eds.), *Norwich Cathedral: Church, City and Diocese 1096-1996* (London, 1996), pp. 249, 327.
[126] M. T. Clanchy, *From Memory to Written Record: England 1066-1307* (Oxford, 1979), pp. 79-80.
[127] Ibid., p. 80.

bishop, Hugh du Puiset (1153-95), secured episcopal, royal and papal confirmation of earlier documents which detailed the priory's rights and liberties during the final years of the twelfth century.[128] Some of these earlier charters have in fact since been found to be forgeries.[129] However, as far as the monks of Durham Cathedral Priory were concerned, the later confirmations were evidence that the earlier charters detailed genuine rights.

Surveys, extents and rentals were also undertaken and documented to record all the rights and dues owned by a house. These records could then be used to verify that the actual income received was that to which the house was entitled. Examples survive from the bishoprics of Durham (1183) and Ely (1251) which demonstrate a trend in the thirteenth century towards increasing detail and much tighter definitions.[130] However, such surveys were evidently not universally undertaken, for in 1253 Innocent IV (1243-54) instructed, in his reform of the Benedictine statutes, that all the rents of an abbey 'should be set down in writing …. and a copy of the book …. be kept by the abbot and a second by the convent'.[131]

Inventories of moveable assets were compiled and could be quite detailed and include a reconciliation of the opening balance at the start of the year with the closing balance at the year-end. A standard feature often found in manorial accounts was the inclusion of inventories of grain and livestock. An example can be seen in the 1208/9 pipe roll of the bishopric of Winchester in the account of the manor of Bishops Waltham. The inventory for oxen details those in hand at the start of the year, adds those purchased, those acquired through bequests and those transferred from yearlings (recorded as a separate category of stock), and then subtracts those sold, those which died and those slaughtered for meat, to arrive at a closing balance.[132] Stores of grain were recorded in a similar manner, and inventories could also include detailed lists of household goods.

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[128] G. V. Scammell, *Hugh du Puiset: Bishop of Durham* (Cambridge, 1956), p. 135.
[129] W. Greenwell (ed.), *Feodarium Prioratus Dunelmensis* (Surtees Society, 58, 1871), p. x.
[130] Bailey, *The English Manor*, pp. 45-58.
[131] Snape, *English Monastic Finances*, pp. 132-3.
[132] H. Hall (ed.), *The Pipe Roll of the Bishopric of Winchester for the Fourth Year of the Pontificate of Peter des Roches 1208-1209* (London, 1903), p. 4.

An obvious control for the safeguarding of assets was physical security: the keeping of valuable items under lock and key. A refinement was to keep valuable items secured by a number of locks for which different personnel would have keys, thus preventing an individual from acting in isolation and without the knowledge of other members of the community. The common seal of the house was a valuable item as it was a *sine qua non* of all important agreements entered into between the house and external parties, and creditors and lessors would accept nothing less as evidence of a binding agreement legally entered.[133] At Westminster by 1234, in recognition of its importance and value, the common seal of the abbey was kept under lock with four different keys held by different persons in order to prevent its misuse.[134]

Furthermore, it became common practice that important agreements should have the approval of the chapter of the house, and should not be entered into by an individual without the knowledge of his brethren. In the twelfth century, loans could be contracted readily by individual obedientiaries using their own seals.[135] At Bury St Edmunds, Samson, who was abbot from 1182 to 1211, collected from the obedientiaries seals totalling thirty-three in number to prevent them from raising loans without the knowledge and consent of the chapter. Furthermore he stipulated that in future all mortgages and charters should have chapter approval.[136] A similar situation existed at Westminster Abbey: in 1200 an obedientiary could purchase and alienate property; later, the approval of the abbot and chapter was required.[137] The safeguarding of assets was a process which was made more rigorous in the later Middle Ages: written records became more detailed and were better organized, and the powers of obedientiaries to dispose of assets and to incur debts were circumscribed and subjected to the scrutiny and approval of the full chapter of the house.

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[133] At Bindon Abbey (c. 1330), it was complained that the house was ruined as its seal had been stolen and used to forge blank charters of corrodies and pensions: Dodd and McHardy, *Petitions*, p. 190.
[134] Harvey, *Obedientiaries of Westminster Abbey*, p. xxx.
[135] Snape, *English Monastic Finances*, p. 133. A definition of and consideration of the role of an 'obedientiary' is given below on pp. 42-5.
[136] Knowles, *Monastic Order*, p. 414.
[137] Harvey, *Obedientiaries of Westminster Abbey*, p. xxix.

A second aspect to financial management was the full exploitation of the lands and estates of a house. These might be farmed directly by the monastery using labour dues, paid labour and, in the case of the Cistercians, *conversi* (lay brothers whose role was to undertake the hard manual labour necessary for the exploitation of the land). In this case, the monastery was then responsible for deciding which crops to grow and what livestock to keep. An overseer, who might be a monk or a lay person, would be appointed by the monastery to ensure the smooth running of a manor or group of manors.[138] All harvests would be the direct property of the monastery, and could be used for the monastery's own consumption or be sold in the market place depending on the house's own requirements and market prices.[139] The alternative to this direct management was the leasing out of land to a third party in return for a fixed rent, which might be payable in money or in kind. Before 1200, it appears to have been usual for a house to lease out its lands for rent either in kind or in money. At Ely, the rents due from manors nearby tended to be taken in kind, whereas those from more distant manors tended to be received in cash.[140] During the twelfth century and later, a growing population and expanding economy pushed up grain prices, and this seems to have encouraged the monastic houses to take more land into direct management, with the house then assuming all the risks and rewards of farming rather than cushioning themselves by means of a fixed rent. This policy can be seen at Peterborough and Thorney.[141] From Thorney, there is an example of a piece of land from which the abbey received only seven shillings per annum, while the lessee sublet it for one hundred shillings. Thus there was a financial incentive to take land back into direct management, or at least to rent land out on short leases at market rents. It has been argued that these decisions were made because they were perceived to be 'profitable'. Stone traces the development of a *proficuum* (profit or gain) figure at Norwich and Canterbury Cathedral Priories from the second half of the thirteenth century. A key element is the inclusion of contributions and liveries from an individual manor to elsewhere within the

[138] Moorman, *Church Life*, pp. 284-5.
[139] Knowles, *Religious Orders*, vol. 1, p. 36.
[140] R. Virgoe, 'The estates of Norwich Cathedral Priory', in I. Atherton, E. Fernie, C. Harper-Bill and A. H. Smith (eds.), *Norwich Cathedral: Church, City and Diocese 1096-1996* (London, 1996), p. 345.
[141] S. Raban, *The Estates of Thorney and Crowland: A Study in Medieval Monastic Land Tenure* (Cambridge, 1977), pp. 62-4.

estates within the final *proficuum* figure. Expenditure on what would now be classified as capital items such as the building of a new grange was also added back in to the *proficuum* figure.[142] Simple manorial accounts merely accounted for cash receivables and payables to produce a net surplus or deficit, and although movements to and from stores might have been recorded elsewhere, they did not impact upon the simple surplus or deficit figure. The use of a *proficuum* figure, however, indicates a more sophisticated approach to the measurement of net revenues from a particular manor, and perhaps an attempt to enhance the comparability of figures over time and between different manors.

The period in which monasteries took their lands into direct management has been called the era of 'high farming' when the cultivation of grain and the raising of sheep and cattle were undertaken with a view to market possibilities rather than for a monastery's own consumption. Assarting, the draining of marshes, the conversion of pastoral land to arable use, the utilization of better tools, the sowing of better seed, the use of fertilizer, better crop storage to reduce loss and decay, crop specialization, and technological change, such as the move from the use of oxen to horses for ploughing, were all engaged as means of increasing production.[143] At Canterbury Cathedral Priory 'every known device was employed to increase the yield of the land', and the produce itself was traded as a commodity: held and bought when prices were low, and sold when prices were high.[144] Prior Henry of Eastry (1286-1331), reclaimed marshlands, increased livestock numbers, and enhanced crop yields.[145] However, after the Black Death, rising labour costs combined with falling grain prices encouraged monasteries to rent out their lands again.

Historians appear to agree on the overall movements in land management from leasing to direct management and back to leasing again, although specific dates

[142] E. Stone, 'Profit-and-loss accountancy at Norwich Cathedral Priory', *TRHS*, 5th series 12 (1962), pp. 25-48; D. Postles, 'The perception of profit before the leasing of demesnes', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), p. 118.
[143] Campbell, *English Seigniorial Agriculture*, p. 11.
[144] Knowles, *Religious Orders*, vol. 1, p. 37.
[145] Smith, *Canterbury Cathedral Priory*, pp. 137, 150, 189; Knowles, *Religious Orders*, vol. 1, pp. 50-1.

vary from house to house.[146] Duby, commenting on patterns identified at Ely, Ramsey and Leicester, states that, 'After the end of the twelfth century, the demesne seems to have become more important to the men administering the affairs of the great English monasteries'.[147] However, he notes that at Ely 1255-98, and at Ramsey Abbey 1250-75, this process was already reversing with reductions in the amount of demesne being directly managed. These changes in land management extended over a considerable period. Prior Chillenden (1391-1411) ceased direct exploitation at Canterbury Cathedral Priory in the 1390s, while at Durham the decision to lease the entire demesne took place in the first two decades of fifteenth century.[148] It seems probable that decisions to lease or manage directly varied according to local conditions and needs.

The third area of financial management and control comprised the efficient and effective use of resources by the house. Five aspects are examined: the split of the resources of a foundation between the head of the house and the remainder of the community; the obedientiary system; the evolution of a more centralized system of administration with a single treasurer; the use of written financial accounts and their audit; and, the emergence of budgeting.

Early in the history of most houses, an exercise was undertaken to divide the resources and income of the house into two parts: one for the maintenance of the head of the house, and the other for the maintenance of the remainder of the community. This split could reduce royal demands during a vacancy, when the king was entitled to receive the abbot's revenues, and it enabled the house to continue to function with its own separate sources of revenue.[149] An example of the benefit of this exercise can be seen at Bury St. Edmunds in 1257, where the royal custodians were ordered to restore the goods which belonged to the prior and convent, and at Westminster in 1258, where the king instructed the royal

[146] P. D. A. Harvey, 'The pipe rolls and the adoption of demesne farming in England', *EcHR*, 27 (1974), p. 345.
[147] Duby, *Rural Economy*, p. 261.
[148] Smith, *Canterbury Cathedral Priory*, pp. 192-3; M. McKisack, *The Fourteenth Century,1307-1399* (Oxford, 1971), p. 341; Dobson, *Durham Priory*, p. 272.
[149] Harvey, *Obedientiaries of Westminster Abbey*, p. xxv.

administrators not to meddle with the separate portion of the prior and convent.[150] In 1214, Abbot William Hume of Westminster (1214-22) had made a composition with the convent and had assigned them manors and rents worth £150 11s 9d for their sustenance.[151] The origins of this process of separation can be found in the Anglo-Saxon period as at Canterbury Cathedral Priory, but its tortuous and long drawn out nature are well illustrated in an analysis of the process in the cathedral priories.[152] For example at Canterbury Cathedral Priory, refinements and detailed definitions of the property of the chapter were still being issued during the episcopate of Robert Winchelsey (1294-1313), although the separate resources of bishop and chapter can be traced back to the ninth century. Likewise, at Rochester indications of separate endowments have been observed in the eighth century, but disputes over the distribution of income were still occurring in the 1220s and 1230s. Final agreements between the bishop (effectively the titular abbot of the community of monks resident at the cathedral) and the monastic community were still being made well into the thirteenth century as demonstrated at Winchester in 1284. Not only did disagreements arise between the bishop and his chapter over extended periods of time, but royal acknowledgement of the division was not always forthcoming, and on occasion required the payment of a large fine such as the 1000 marks paid by the monks of Ely to Edward I (1272-1307). Elsewhere divisions were on occasion approved by popes, as at Glastonbury in 1205, or more rarely even overturned by papal ruling.[153]

This process of earmarking specific assets and income for the performance and maintenance of specific functions continued further with the evolution of the obedientiary system. In the early period, monastic management was very simple. The *Rule* of St Benedict, written in the first half of the sixth century, envisaged the management duties being concentrated in the hands of the abbot and a cellarer.[154]

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[150] *CClR, 1256-59* (London, 1932), p. 118; '*Cum bona prioris et conventus Westmonasterii penitus separate sint a porcione abbatis ejusdem loci, mandatum est Ade De Aston', custodi abbacie predicte, quod de bonis et porcionibus ad ipsos priorem et conventum spectantibus in nullo se intromittat, set ipsos de eisdem libere disponere permittat sicut prius facere conserverunt*': ibid, p. 249.
[151] Flete, *History of Westminster Abbey*, p. 101.
[152] Smith, *Canterbury Cathedral Priory*, p. 5; Crosby, *Bishop and Chapter*, pp. 1, 66-8, 105, 174, 198, 213, 232-3; Knowles, *Monastic Order*, pp. 625-6.
[153] *CPL* pp. 22, 271.
[154] McCann, *Rule*, pp. viii-ix; Harvey, *Obedientiaries of Westminster Abbey*, p. xiii.

As monasteries became larger, richer and more complex, so did their management needs, and in response to this the obedientiary system evolved. Specific functions and duties were allocated to named office bearers (obedientiaries), who might include the sacrist, cantor, dean, librarian, schoolmaster, and kitchener, amongst others. Knowles provides a list of twenty-eight such officials who might be found in a great monastery.[155] Obedientiaries ran their own departments and were allocated their own sources of revenue to do this, which might include the income from certain specified manors.[156] At Abingdon Abbey, a custumal drawn up around 1180 lists the various offices and their incomes: thus the chamberlain was entitled to the revenues from the manors of Welford and Chieveley, and the kitchener to those from nine other manors.[157] At its start, the system was perhaps adopted as a means of apportioning and decentralising responsibilities. The details of such allocations are still available for a number of houses.[158] At the conclusion of each period in office, each obedientiary was required to provide a written account or *compotus* detailing all monies received and expenses incurred. The endowment of the obedientiaries secured for the house a reasonable certainty that its main needs would be met, and that the abbot's control over the business affairs of his house would not end in the complete absorption of the available income in satisfying his own requirements.[159]

It seems probable that the obedientiary system evolved at different rates and in different ways according to the needs, circumstances and personalities of each house. Knowles concluded that by the second half of the twelfth century the obedientiary system was 'firmly and completely established in all the great houses', and gives examples of it functioning at Abingdon during the abbatiate of Faricius (1100-17), at St. Augustine's, Canterbury (c. 1125), and at Tewkesbury (c. 1105).[160] Moorman agreed that the system was fully developed by the thirteenth century.[161] However, in one instance there was a system of a single

[155] Knowles, *Monastic Order*, p. 713.
[156] Knowles, *Christian Monasticism*, p. 109.
[157] Moorman, *Church Life*, p. 281.
[158] Snape, *English Monastic Finances*, pp. 24-6.
[159] Ibid., p. 34.
[160] Knowles, *Monastic Order*, pp. 436-7; J. Stevenson (ed.), *Chronicon Monasterii de Abingdon*, vol. 2 (London, 1858), pp. 152-4, 289.
[161] Moorman, *Church Life*, p. 279.

centre of financial control in operation. Commissioners appointed by Innocent III to investigate the financial system of the cathedral monasteries found: 'amongst them [monasteries] was one with a common purse established, from which all the needs of the monastery, of its guests and of the poor were supplied. In others to be sure the sacristan, the cellarer, the chamberlain and the almoner hold separate shares and purses'.[162]

At its inception, the obedientiary system probably worked well, as an exercise may have been undertaken to assess the needs of each department, and to allocate to them a proportionate amount of income adequate for the performance of their duties. Such an exercise was certainly undertaken at Bury St. Edmunds around 1280.[163] An agreement between the abbot and the convent first divided the lands of the abbey between them, and those lands allocated to the abbey were then apportioned between the obedientiaries. Combined with this apportionment was a description of the roles, duties and functions which the obedientiary was expected to perform with the resources allocated to him. For example, 'To the use of the chamberlain's office, for the clothing and shoeing of the brethren is given the manor of Brock …. , two mills at Hemenhall …. , [and] a pension of 6 marks from the church of Rutham'. The functions of, and resources apportioned to, are also detailed for the cellarer, the sacristan, the almoner, the pittancer, the infirmarer and the precentor. Such an exercise can be seen as a means of assisting planning and budgeting. However fluctuations in manorial and other income and changes in the needs of the various departments, and the emergence of new needs not the responsibility of any existing department might eventually lead to a mismatch of needs and resources. Thus a further reapportioning might become desirable although no ready mechanism existed to do this.

Hence a flaw of the obedientiary system was that it could neglect the overall needs of the house and lead to a lack of goal congruence with individual obedientiaries pursuing the interests of their own office, even if this was detrimental to the greater good of the community as a whole. As Snape observed:

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[162] '*in quibusdam illarum … unicum … et commune marsupium constitutum … ex quo ad omnes usus monasterii, hospitum et pauperum … ministratur. In aliis vero separatas porciones habent et marsupia, sacrista, celerarius, camerarius et elemosinarius*': Knowles, *Monastic Order*, p. 435.
[163] Snape, *English Monastic Finances*, pp. 24-6.

'The difficulties of obtaining a clear understanding of the financial position of a house would be very great.'[164] Each obedientiary would have an understanding of his own position only, and perhaps a tendency to defend his own area even to the detriment of the overall welfare of the house. There was also the problem that from time to time expenses arose which were not the responsibility of any one obedientiary (for example, litigation expenses and building works). At Durham Cathedral Priory the building of an additional chamber at the manor of Muggleswick could only be achieved by ordering each of the obedientiaries to stay there in turn for a fortnight and to advance the work using his own workmen at his own expense.[165]

Obedientiaries could also be tempted to misuse the income entrusted to their administration. At Westminster Abbey in 1238 a warning of excommunication was issued for all obedientiaries who might be tempted to alienate or use for their own ends the goods pertaining to their office.[166]

In response to these problems, attempts were made to create central treasuries and to develop the role of a treasurer or bursar as an official in charge of all the receipts and expenditures of the house. This meant that a single individual would have knowledge of the overall financial position of a house, and would be able to ensure that the amounts given to each office were reasonable, that no needs would be overlooked, and that the house was not living beyond its means and getting into debt. The earliest example of this centralisation seems to have appeared at Christchurch, Canterbury, where as early as 1170 all incomes were received into a central treasury, although the treasurers did not at this stage have discretion over how to allocate the revenues, which were passed on to each obedientiary in the

[164] Snape, *English Monastic Finances*, p 37.
[165] Cambridge, *The Masons and Building Works*, p. 17; *HDST*, p. 47.
[166] '*excommunicavit ad instantiam totius conventus omnes obedientiarios subscriptos: scilicet sacristram, infirmarium, camerarium, coquinarium, eleemosinarium, celerarium, pitanciarium,, et procuratores conventus de rebus exterioribus, qui aliquid subtrahent vel alienabunt vel in usus proprios convertent de obedientiis suis vel proventibus obedientiarum occasione amotionis suae: hoc salvo quod ea quae de catallis tempore amotionis suae in obedientiis invenientur ipsis ad acquietanda debita sua assignentur, si contingat eos debitis obligari; vel pretium catallorum inventorum ipsis restituantur amovendis, et sic catalla succedentibus relinquantur*': Flete, *History of Westminster Abbey*, pp. 107-8.

exact quotas received from the manors apportioned to each office.[167] At Westminster, the central treasury controlled 70 per cent of the house's income in 1300, and by 1400 this percentage had risen to 80 per cent.[168] Often, donations to a foundation were given for a specific purpose and understandably remained fully under the control of the appropriate obedientiary.

On some occasions, these centralising procedures were introduced only as a temporary measure to assist a house to escape from financial difficulties. For example, in 1281 at Reading Abbey, Archbishop John Peckham of Canterbury (1279-92) instituted a bursar to receive all the income of the house. However, this arrangement was terminable once the house was restored to financial health.[169]

Written accounting records appear to have become much more prevalent post-1200, although the inception of written accounts may possibly reflect the accident of document survival. Such an example is provided at Durham where it had been thought that the earliest extant accounts dated back to 1270. However, fragments dating back to c. 1240 have more recently been discovered.[170] Harvey maintains that 'There is every indication that until the mid-thirteenth century it was unusual to set down in writing the details of the accounts; they would be presented by the local official and examined …. by word of mouth' with the aid of counters, tally-sticks and perhaps a few brief notes.[171] However, it should not be assumed that the word 'audit' necessarily implies an absence of written records. Certainly the word 'audit' does derive from the Latin *audire* which means 'to hear'. However, Clanchy has argued that even when a record was committed to parchment, 'the medieval recipient prepared himself to listen to an utterance rather than to scrutinize a document visually'. He quotes an example from 1224 of a Franciscan superior 'hearing' an account read out aloud to him, and reacting to the lavish

[167] R. A. L. Smith, 'The central financial system of Christ Church, Canterbury, 1186-1512', *EHR*, 55 (1940), pp. 353-69; R. A. L. Smith, 'The financial system of Rochester Cathedral Priory', *EHR*, 56 (1941), pp. 586-95; R. A. L. Smith, 'The *regimen scaccarii* in English monasteries', *TRHS*, 4th series 24 (1942), pp. 73-94; Smith, *Canterbury Cathedral Priory*, pp. 14-15; Knowles, *Religious Orders*, vol. 1, pp. 56-7.
[168] Harvey, *Obedientiaries of Westminster Abbey*, p. xxvi.
[169] Snape, *English Monastic Finances*, p. 42.
[170] A. J. Piper, 'Evidence of accounting and local estate services at Durham, c. 1240', *Archives*, 20 (1992), pp. 36-9.
[171] P. D. A. Harvey, *Manorial Records* (London, 1999), p. 25.

expenditure detailed by throwing down all the tallies and rolls recording the transactions.[172]

As monastic estates grew and their operations became more complex, so did the need for a system of written record keeping capable of recording and monitoring an increasingly sophisticated business organisation. The importance and perhaps the novelty of accounting techniques is reflected in William Wickwane's injunction of 1279/80 at Guisborough Priory that the account-keeping be entrusted to sharp promising young men.[173] The introduction of written accounts was a major innovation for every house. It involved the design of new forms of written records, and although templates were available for manorial accounts, these had to be adapted and refined for the specific needs and requirements of the monastic house. Obedientiary accounts shared many of the characteristics of manorial accounts, but their purpose was to establish how much the obedientiary owed the house, or how much was due to him from the house at the end of the year.[174] There has been frequent criticism of the accounting methods used, such as their being primitive, unnecessarily complicated and unduly rigid, but also an acknowledgement that further examination of surviving evidence is required.[175]

A further change introduced to ensure that resources were being used efficiently and effectively was the audit. The auditing of accounts was introduced before 1200, for example at Winchester in 1170.[176] But in the thirteenth century the process spread, starting at Evesham in 1206, while Canterbury had a regular audit from 1225 onwards.[177] Each obedientiary and the superior would be required to present and explain a set of accounts to a panel of fellow brethren. Over time audits became more universal and more complex. At some houses, such as Canterbury Cathedral Priory, a body of monks known as the *seniores ad scaccarium* emerged, whose duties, almost like a board of directors, required them

[172] Clanchy, *From Memory*, pp. 214-15.
[173] W. Brown (ed.), *Cartularium Prioratus de Gyseburne*, vol. 2 (Surtees Society, 89, 1891), p. 361.
[174] Harvey, *Obedientiaries of Westminster Abbey*, p. xi.
[175] B. Dodds, *Tithe and Agrarian Output*, pp. 103, 112.
[176] Harvey, *Obedientiaries of Westminster Abbey*, p. xv.
[177] Ibid., p. xv; Burton, *Monastic and Religious Orders*, p. 251.

to keep a close eye on the running of the monastery.[178] However, the position of the superior, buttressed by the obedience which the members were enjoined to show him in the Rule of St Benedict, sometimes modified the value of the *seniores* and the audit process as a means of control. At a visitation by Thomas Hatfield Bishop of Durham (1345-81) of Durham Cathedral Priory in 1354, the prior was accused of keeping *seniores* away from the audit to keep them in ignorance of the state of the house.[179]

An audit is usually confined to a review of the past. However, in the later Middle Ages there is evidence that monastic administrators were also looking forward and attempting to estimate future receipts as a yardstick against which to judge actual receipts: a budgeting type process. Then, when the actual receipt arrived, it could be compared to the estimate and any variance investigated. Abbot Samson of Bury St. Edmunds caused his *Kalendar* to be written (c. 1186) so that 'no one could cheat him of a penny of the abbacy rents'.[180] The *Writ on the Ordering of the Household and its Staff for St Peter's Abbey Gloucester* was drawn up between 1266 and 1285. It was to be recited and observed by the brethren, and contained examples of controls such as the pre-harvest inspection of crops as a means of assessing whether the harvest actually obtained was reasonable.[181] Drew, in an analysis of the accounting records of St Swithun's Priory, Winchester, has shown how the auditors, starting from the 1260s onwards, expected a certain pre-defined yield based upon a multiplier of the amount of grain sown.[182] Grosseteste's *Rules* advised that the actual figures in accounts should be compared to estimates compiled at the end of the previous year.[183] Fleeces were expected to average a certain weight. Cheese and butter production was expected to achieve a certain average weight from each cow and ewe milked, and female livestock were expected to produce a certain number of young. Written records were thus being used not only to record transactions as they occurred, but also as a predictive tool

[178] Dobson, *Durham Priory*, p. 261.
[179] Dodds, *Tithe and Agrarian Output*, p. 89; B. Harbottle, 'Bishop Hatfield's visitation of Durham Priory in 1354', *Archaeologia Aeliana*, 4th series 36 (1958), p. 95.
[180] Jocelin of Brakelond (trans. D. Greenway and J. Sayers), *Chronicle of the Abbey of Bury St Edmunds* (Oxford, 1989), p. 27.
[181] Duby, *Rural Economy*, pp. 495-6.
[182] J. S. Drew, 'Manorial accounts of St. Swithun's Priory, Winchester', *EHR*, 62 (1947), p. 28.
[183] Oschinsky, *Walter of Henley*, p. 395.

and as a means of assessing the reasonableness of actual yields obtained, which indicates an auditing role well beyond checking recorded transactions. However, Drew also notes that the expected yields were by the 1320s matched exactly by the output recorded by each manor.[184] The targets seem to have ossified, and as long as they were met, the auditors asked no further questions, and do not seem to have considered it desirable to review them.

Thus it can be seen that there were a wide variety of changes to financial management procedures in the later Middle Ages. These included the way in which assets and resources were safeguarded and recorded, the manner in which assets were exploited, and the way in which the fruits of exploitation were monitored, recorded and reviewed for reasonableness. However, changes varied from house to house both in the degree to which they were adopted and the date of their adoption.

The existence of debt seems frequently to have been the catalyst for a change in management practices, although these changes were not always permanent. Bury St Edmunds, Christchurch, Canterbury, York and Winchester were all heavily in debt in the thirteenth century.[185] Fountains in 1290 was said '*in temporalibus sit collapsa*'.[186] Whitby in 1320 was gravely in debt and a debt repayment plan was imposed by the archbishop.[187] Appropriate management changes could restore the financial position of a house to good health, as illustrated by Abbot Samson at Bury St. Edmunds, and by Prior Eastry at Christchurch, Canterbury.[188] There still exists a programme for the reduction of expenditure at Canterbury Cathedral Priory, prepared shortly before 1290 during the priorate of Henry of Eastry.[189]

A number of possible explanations lie behind the parlous state of so many houses including poor endowments, falling donations, extravagant expenditure, royal and

[184] Drew, 'Manorial accounts', p. 39.
[185] Moorman, *Church Life*, p. 303.
[186] J. R. Walbran (ed.), *Memorials of the Abbey of St Mary of Fountains*, vol. 1 (Surtees Society, 42, 1863), p.179.
[187] J. C. Atkinson (ed.), *Cartularium Abbathie de Whitby, Ordinis S. Benedicti, Fundatae Anno MLXXVIII*, vol. 2 (Surtees Society, 72, 1881), p. 633.
[188] C. Platt, *The Abbeys and Priories of Medieval England* (London, 1984), p. 93; Snape, *English Monastic Finances*, p. 134.
[189] Smith, *Canterbury Cathedral Priory*, pp. 54, 220.

papal taxation, as well as the impact of war, disease and harvest failure outlined earlier and the Black Death.[190] For some houses the impact of a collapse in yields was compounded by the fact that substantial proportions of their expected output had already been sold in advance.[191] Duby, perhaps reflecting a once standard view of the pre-reformation church, notes that many houses were overburdened with administrative expenses, wasteful habits, managerial peculation and endless lawsuits, and kept an army of parasitic intermediaries in affluence.[192] The numbers of lay servants at Bury St. Edmunds, Evesham, and Ely for example equalled or exceeded the number of monks.[193]

Many monasteries were poorly endowed even at their foundation. Both the *Taxatio Ecclesiastica* of 1291 and the *Valor Ecclesiasticus* of 1535 indicate a wide disparity in the wealth of monastic houses. With a few exceptions, the wealthier houses had origins which predated the Norman Conquest, and it has been noted that by 'the twelfth century the scramble for land and rivalry for endowments meant that few new monastic houses were able to achieve the wealth and status of the older Benedictine establishments'.[194] The flow of donations to the monastic houses was also suffering because by the fourteenth century, lay people were directing their donations to new recipients such as private charitable foundations.[195] Chantries, whose sole purpose was to pray for the soul of the benefactor, in contrast to a monastery which might have dozens of benefactors for whom to pray, increased in popularity. Benedictine monasteries offered poorer returns to benefactors than the alternatives: Southern calculates that for an Augustinian canon an annual allowance of £3 was necessary, whereas a Benedictine monk would be poorly endowed with three times that amount.[196] Other newer, more fashionable orders attracted monies which once would have

[190] In 1356/7 Avebury included flood, fire, plague, murrain, arrears of rents and the need for repairs to buildings in a list of its misfortunes submitted in a petition seeking a delay in amounts to be paid to the Exchequer: Dodd and McHardy, *Petitions*, p. 97-8.
[191] For a case study of the impact of the sale in advance of wool on the fortunes of a house see A. R. Bell, C. Brooks, and P. Dryburgh, '"*Leger est aprendre mes fort est arendre*": wool, debt, and the dispersal of Pipewell Abbey (1280-1330)', *Journal of Medieval History*, 32 (2006), pp. 187-211.
[192] Duby, *Rural Economy*, p. 322.
[193] Knowles, *Monastic Order*, p. 440.
[194] Burton, *Monastic and Religious Orders*, p. 234.
[195] N. W. Clegg and C. G. Reed, 'The economic decline of the church in medieval England', *Explorations in Economic History*, 31 (1994), p. 262.
[196] Southern, *Western Society*, p. 246.

gone to the monasteries. An Augustinian canon complained that 'The friars with honeyed words have procured for themselves the burials, legacies and alms of rich citizens, which before their arrival had benefited our community'.[197] This is not to deny that there were not any successful new monastic foundations. In the fifty year period 1370-1420, six Carthusian houses were founded.[198] However by the later Middle Ages the number of potential recipients, to whom religious offerings could be donated, had undoubtedly multiplied.

New donations may also have been inhibited by attacks on the alleged wealth and waste of the monasteries. Langland, in the later fourteenth century, remarked to lords and ladies 'how ill-advised you are to deprive your heirs of their ancestral heritage, and [to] hand it over, for the sake of their prayers, to men who are rich already', continuing that it would be as wise to attempt to moisten the Thames with a cask of water.[199] Attacks on the waste of the church were not new: Guibert of Nogent, writing about monks in 1115, stated that 'whenever some administrative duty took them outside, they squandered monasteries' funds with indiscriminate spending',[200] but the scale of these attacks increased in later centuries. Clerks educated on the satires of Horace, Persius and Juvenal, were not reticent in attacking where they saw fit. Gerald of Wales said that the black monks were rich and spent their time on wasteful administration and that, were they to be given a fully equipped abbey with ample resources, it would be in ruins in a few years time.[201] Marsilius of Padua and Wycliffe continued these attacks. Wycliffe stated that 'They [monks] are, moreover, notoriously well found in every kind of cattle and provisions, which they squander and waste beyond all other men with intolerable carelessness'.[202] The monks were not however passive in the face of these attacks. They responded in a spirited fashion to these attacks and demonstrated a 'renewed determination to be involved in the life of the church

[197] Ibid., p. 247.
[198] Knowles, *Religious Orders*, vol. 2, p. 130.
[199] Ibid., pp. 108-9; W. Langland, (trans. J. F. Goodridge), *Piers the Ploughman* (Harmondsworth, 1966), pp.188-9.
[200] P. J. Archambault (ed.), *A Monk's Confession: the Memoirs of Guibert of Nogent* (Pennsylvania, 1996), p. 25.
[201] Knowles, *Monastic Order*, pp. 662-5.
[202] '*Sed quantum ad paupertatem, patet, quod inter omnes homines magis habundant sua promptuaria cibariis et atilia cum bobus et ovibus crassitudine sive pingwedine*': from 'De quattuor sectis novellis', in J. Wiclif, (ed. R. Buddensieg), *Polemical Works*, vol. 1 (London, 1883), p. 246; Knowles, *Religious Orders*, vol. 2, p. 99.

and to recover the leadership which had once been theirs'.[203] They created an apologetic literature which emphasized the antiquity and importance of monasticism, and additionally they adapted patterns of worship and church buildings specifically to attract lay benefactors.[204]

It is difficult to gauge the impact of the criticisms made of the monks upon the levels of donations, and perhaps reputations for waste and extravagance would vary locally from monastery to monastery, impacting differently on the level of donations, which would also be affected by donors' attitudes to alternative providers of spiritual benefits. Popular attitudes to monasteries were by no means uniformly hostile as demonstrated by the demands arising during the riot at Louth in 1536 that the king should suppress no more abbeys.[205] Gifts of land had perhaps been curtailed anyway by the Statute of Mortmain (1279) which forbade all future acquisitions of land by religious houses, unless special royal licence was granted.[206] Although it has been argued that the statute was a minor impediment and that, for example, the monks of Canterbury Cathedral Priory were able to continue to acquire land through a system of royal licenses and fines.[207] Raban more recently concluded that the statute had had a significant impact on acquisitions of land in the period to 1300, although thereafter mortmain controls did little more than reinforce existing trends.[208]

Papal and royal taxation has also been blamed for the poor state of monastic finances. McKisack states that 'Popes and kings alike cast covetous eyes on the wealth and patronage of the English church', and Clegg and Reed mention the 'repeated seizures of monastic property by the crown'.[209] In 1294, Westminster Abbey successfully petitioned the king for a year's respite from the payment of their debts as they had had to give half their goods in that year for the common

[203] J. G. Clark, 'Selling the holy places: monastic efforts to win back the people in fifteenth-century England', in T. Thornton (ed.), *Social Attitudes and Political Structures in the Fifteenth Century* (Stroud, 2000), p. 14.
[204] Ibid., pp15-32; Heale, *Monasticism*, pp. 49-56.
[205] J. D. Mackie, *The Earlier Tudors 1485,-1558* (Oxford, 1992), p. 387.
[206] McKisack, *Fourteenth Century*, p. 307.
[207] Smith, *Canterbury Cathedral Priory*, p. 10-11.
[208] S. Raban, *Mortmain Legislation and the English Church 1279-1500* (Cambridge, 1982), p. 189.
[209] McKisack, *Fourteenth Century*, p. 272; Clegg and Reed, 'The economic decline', p. 270.

grant of the clergy.[210] Lawrence refers to papal taxation in the thirteenth century as 'the most parasitic aspect of curial government', the proceeds from which contributed towards the defence of the papal states in Italy.[211] Indeed papacy and monarchy co-operated to ease the process of taxing the clergy, although the king took the lion's share of the proceeds.[212] Matthew Paris observed that the Roman Curia was always ready to hear those who gave.[213] Huge costs in excess of £1000 were borne, for example, by newly elected abbots travelling to Rome to receive papal confirmation of their election.[214] In the fourteenth century, attempts by the later Avignon popes to return to Rome, likewise constituted a formidable demand upon papal resources leading to further pressure to raise taxes.[215] Duby, using Raftis's study on Ramsey Abbey, argued that taxation was a direct cause of changes in monastic management policy: 'Immersed in debt, the ecclesiastical lords were forced …. to convert their rights into cash in order to escape their difficulties even if this meant sacrificing future prospects'.[216] McKisack argued that it was specifically Edward III's war taxation, in the decade 1335-45, which rendered leasing rather more attractive than direct management, as it increased the demand for cash, and with rents rising and agricultural prices falling, leasing became the easiest way to ensure a cash income.[217]

Even when not damaged in warfare, by the later Middle Ages many monastery buildings were reaching an age at which substantial repairs and cash outflows were required, and visitations often commented on the matter.[218] Archbishop Wickwane, at his visitation of Bridlington Priory in 1279-80, instructed: 'The Prior shall see that the dormitory roofs and other necessities be repaired'.[219] On occasion, spectacular building programmes were still undertaken at the end of the Middle Ages such as the magnificent tower at Fountains built by Abbot

[210] Dodd and McHardy, *Petitions*, p. 88.
[211] Lawrence, *Medieval Monasticism*, p. 137.
[212] Powicke, *Thirteenth Century*, pp. 500-9.
[213] Paris, *Chronica Majora*, vol. 3, p. 446; vol. 5, pp. 119-120.
[214] Snape, *English Monastic Finances*, p. 102.
[215] W. A. Pantin, 'The fourteenth century', in C. H. Lawrence (ed.), *The English Church and the Papacy in the Middle Ages* (Stroud, 1999), p. 162.
[216] J. A. Raftis, *The Estates of Ramsey Abbey* (Toronto, 1957); Duby, *Rural Economy*, p. 261.
[217] McKisack, *Fourteenth Century*, p. 331.
[218] Dickinson, *Monastic Life*, p. 114.
[219] '*Provideat, insuper, idem prior quod dormitorium in tecturis et aliis necessaries sine more dispendio [reparatur]*': Brown, *Register of William Wickwane*, p. 87.

Marmaduke Huby (1495-1526).[220] Overall, however, it can be seen that monastic houses faced a challenging environment: debt was a widespread problem and the older orders faced increasing competition from newer arrivals, as well as problems resulting from general economic contraction.

Conclusion

This chapter has demonstrated that, although not as dramatic and eye-catching as the changes and developments which can be observed within earlier periods, England in the later Middle Ages continued to witness a process of change and development within the internal organisation and management of monasteries. These changes may appear less remarkable in that they focus on the internal functioning of a monastery. However, they do demonstrate a response to the changing influences and pressures, economic and religious, which arose from 1200 onwards. Thus the 'uneventfulness' of English monastic history in the later Middle Ages can be disputed. There were significant changes within the internal management of monasteries, and in the way they exploited their estates. Overall, a movement within the period towards resuming the direct management of land was then reversed and lands were increasingly rented out at the end of the period. The decentralized obedientiary management system was modified, on occasion, by the introduction of central controls and a more centralized financial function. Internal controls, such as written accounts, audits, and elementary forms of budgeting were introduced. The thirteenth century witnessed an explosion of new techniques and possibilities in the design and use of accounting and other financial controls. However, the pace and extent of change varied considerably from house to house depending on local circumstances and personalities. The changes were prompted by a desire to secure efficiencies and to maintain houses on a stable financial footing. Many houses had experienced debt problems arising from a combination of mismanagement, falling donations and the increasing demands of taxation. Reforming abbots instituted reform, but change was also imposed by papal legislation, by the regulations emerging from general chapters, and by the injunctions issued following episcopal visitations. Improved procedures were readily available for adoption: accounting manuals were in

[220] Knowles, *Religious Orders*, vol. 3, p. 36.

circulation, and houses had an obligation to send monks to university, where business practices were taught. The scale and date of management changes varied from house to house, but the changes were significant and enabled the majority of monastic houses to survive until the Dissolution. However, to end, it might be worthwhile to repeat the comment of Dobson that despite the valuable work by Snape and Smith and many others, the whole subject of the financial organisation of the monasteries cries out for thorough reassessment, a view reiterated by Kershaw.[221] This thesis constitutes an opportunity to conduct a more detailed examination of primary records to analyse and trace the development of accounting and management techniques and procedures, to identify points where new methods were introduced, and to consider which specific factors might be responsible for these innovations. Areas to investigate include: the use of accounts for management purposes; the response to debt; and the external influence of bishops and general chapters and the papacy.

[221] Dobson, *Durham Priory*, p. 258; Kershaw, *Bolton Priory*, p. 1.

Chapter 2: Durham Cathedral Priory: Activities and Assets

Introduction

This chapter surveys what might be called the 'business' of Durham Cathedral Priory, the resources which were available to it, and the need for written documentation to assist in the defence and enforcement of its rights. It starts by a brief review of the house, covering its origins, its relationship with its bishops, the separation of its assets from those of the bishops, and an overview of those assets. It then examines how the management of the various activities of the house was conducted, delegated and shared by means of the 'obedientiary system', and gives a description of the roles of the major obedientiaries and officials. Major challenges and threats to the house and its resources are reviewed, and finally a number of questions are identified for further investigation by a detailed analysis of the accounting records.

Origins and development of Durham Cathedral Priory

Durham Cathedral Priory was founded in 1083 by William de St Calais who drew its members from the houses at Jarrow and Wearmouth, which had been refounded during the episcopate of Walcher (1071-80).[1] Its bishops throughout the period of this thesis were important and influential persons, and its monks were the guardians of the shrine of St. Cuthbert, one of the foremost saints of medieval England, whose feretory constituted a popular destination for pilgrims.[2] These monks displaced a group of irregular clergy, who had previously served at Durham, and inherited their cherished role as guardians of the body of St. Cuthbert. Durham Cathedral Priory is an example of that institution prevalent in England but rare elsewhere of a cathedral served by a body of monks rather than

[1] W. Page (ed.), *The Victoria History of the County of Durham*, vol. 2 (London, 1907), pp. 10-11; Symeon of Durham (ed. and trans. D. Rollason), *Libellus de Exordio atque Procursu istius, Hoc est Dunhelmensis, Ecclesie* (Oxford, 2000), pp. 225-33; D. Rollason, 'Symeon's contribution to historical writing in northern England', in D. Rollason (ed.), *Symeon of Durham: Historian of Durham and the North* (Stamford, 1998), p. 2.

[2] Anthony Bek (1283-1311) was additionally patriarch of Jerusalem from 1306, and Richard de Bury (1333-45) and Thomas Langley (1406-37) both served as chancellors of England and keepers of the privy seal: C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283-1311* (Oxford: 1957), p. 165; F. M. Powicke (ed.), *Handbook of British Chronology* (London, 1939), pp. 68-9, 74-5. The cult of St. Cuthbert is described in R. B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), pp. 11-32; D. Marner, *St Cuthbert: His Life and Cult in Medieval Durham* (London, 2000), p. 9.

canons.[3] The number of monks belonging to the house is not known for each year, but numbers can be ascertained from documents issued for special events such as episcopal visitations and the election of a new bishop or prior. Table 1 below gives an indication of the minimum levels of the monastic population including those residing at Durham and those living in the cells. The figure of 113 monks recorded in 1274 is not equalled again. It can be seen that the population fluctuated considerably, with the overall trend being a reduction in numbers in the period until 1422. The year 1350 shows a sharp dip in numbers reflecting the recent impact of the Black Death.

Table 1: Number of monks resident at Durham and in the cells

Year	No. of monks	Year	No. of monks	Year	No. of monks
1274	113	1343	88	1386	64
1300	110	1345	87	1391	78
1309	101	1350	39	1397	79
1316	87	1357	68	1404	84
1321	93	1365	70	1410	66
1331	86	1374	82	1416	73
1339	85	1380	72	1422	66

Source: A. J. Piper, 'The size and shape of Durham's monastic community, 1274-1539' in C. Liddy and R. Britnell (eds.), ***Northeast England in the Later Middle Ages*** **(Woodbridge, 2005), pp. 153-71. See also R. B. Dobson,** ***Durham Priory 1400-1450*** **(Cambridge, 1973), pp. 52-7.**

Perhaps the most prominent asset of the house, even taking the current definition of an asset as an item controlled by an entity from which future economic benefits are expected to flow,[4] was the body of St. Cuthbert. Three accounts, one anonymous and two by Bede, which describe the sanctity of his life and deeds, were written within fifty years of his death.[5] Symeon of Durham was present at the exhumation of the remains of St. Cuthbert in 1104, and his collection of

[3] Other instances are found at Canterbury, Ely, Norwich, Rochester, Winchester and Worcester: J. Le Neve, (ed. D. E. Greenway), *Fasti Ecclesiae Anglicanae*, vol. 2 (London, 1971).

[4] International Accounting Standards Board, *International Financial Reporting Standards (IFRSs™) 2004* (London, 2004), pp. 33-4.

[5] St. Cuthbert died in 687: B. Colgrave (ed. and trans.), *Two Lives of St. Cuthbert* (Cambridge, 1940); W. Jaager (ed.), *Bedas Metrische Vitae Sanctae Cuthberti* (Palaestra, 198, Leipzig, 1935).

writings repeated and expanded many of the saint's miracles.[6] The saint's tomb was the source of numerous miraculous cures and interventions detailed in the *Libellus* of Reginald of Durham which was probably completed in or shortly after 1174.[7] These range from the cure of a variety of bodily afflictions, to the deliverance of seafarers from tempests and the exercise of retribution against those who had offended the saint or dealt unjustly with his patrimony or its people.[8] Numerous offerings were made to his shrine, and these were encouraged on occasion by the issue of grants of indulgence.[9] The monks perceived themselves as defenders of the saint, and any material loss of the house was seen as a dishonour to St Cuthbert.[10] His importance is indicated by royal visits to his shrine and royal requests for his standard to be borne with the English army in battles against the Scots. The banner was taken north to Scotland in 1335/6 and on around twelve other occasions. In 1400 it was with Henry IV on Holy Island, and it was even carried to Flodden.[11]

Durham Cathedral Priory was a wealthy institution. Its bursars' rolls record annual income, excluding borrowings, between £1,300 and £2,300 in three years sampled between 1297 and 1319.[12] This is comparable to estimates of the average income of earls (£1,600) and bishops (£1,590) in the early fourteenth century, and far in excess of the average income of religious houses (£194) in general.[13] In 1258 it was reported to have 11,000 marks deposited in its

[6] See the *Historia de Sancto Cuthberto* and the *Historia Translationum Sancti Cuthberti* in H. Hinde (ed.), *Symeonis Dunelmensis Opera et Collectanea*, vol. 1 (Surtees Society, 51, 1867), pp. 138-52; Symeon, *Libellus*, pp. lxxv, 35, 39, 119, 151, 197, 199.
[7] J. Raine (ed.), *Reginaldi Monachi Dunelmensis Libellus de Admirandis Beati Cuthberti Virtutibus quae Novellis Patratae sunt Temporibus* (Surtees Society, 1, 1835); V. Tudor, 'The cult of St. Cuthbert in the twelfth century: the evidence of Reginald of Durham' in G. Bonner, D. Rollason and C. Stancliffe (eds.), *St. Cuthbert, his Cult and his Community to AD 1200* (Woodbridge, 1989), p. 449.
[8] Tudor, 'Cult', pp. 454-5.
[9] Indulgences were offered to those making offerings at the shrine of St. Cuthbert or for the fabric of the church of the prior and convent of Durham: M. G. Snape (ed.), *English Episcopal Acta 24: Durham 1153-1195* (Oxford, 2002), p. 27; P. M. Hoskin (ed.), *English Episcopal Acta 29: Durham 1241-1283* (Oxford, 2005), p. 183.
[10] C. D. Liddy, *The Bishopric of Durham in the Late Middle Ages: Lordship, Community and the Cult of St Cuthbert* (Woodbridge, 2008), p. 177.
[11] *DAR*, vol. 3, p. xxv.
[12] See Table 9.
[13] B. M. S. Campbell, 'The agrarian problem in the early fourteenth century', *Past and Present*, 188 (2005), p. 12.

treasury.[14] In Richard of Claxton's priorate (1273-85), the priory was described as abounding in wealth despite the over generous retirement provision given to a retiring prior and large expenses incurred in a dispute with the archbishop of York over visitation rights.[15] This wealth on occasion evoked criticism. A hundred years later in 1372 the monks' request to the pope to appropriate Hemmingburgh was refused by Gregory IX on the grounds of their extravagance.[16]

Despite its geographic location, it would be wrong to see Durham Cathedral Priory as remote from national and international affairs. It was a major ecclesiastical corporation, and regularly sent proctors to Parliament.[17] Durham priors were commissioned as assessors and collectors of royal and papal subsidies.[18] Some priors acted as presidents of the Benedictine triennial chapters of the northern province and of the united provinces of York and Canterbury after the reorganization of 1336.[19] Durham monks were summoned to church councils, and the house sent its more capable monks to study at Oxford.[20]

As a cathedral priory, the bishop was effectively its head, and his was the right hand seat on entering the choir, which was by tradition the abbot's.[21] Papal intervention seems at first to have buttressed the authority of the bishop and

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[14] *HDST*, p. 44.

[15] '*non obstante provisione larga H. Prioris … et lite inter Archiepiscopum Eboracensem et ecclesiam Dunelmensem, quae largas requirabat expensas, toto tempore suo domus habundabat': HDST*, p. 55.

[16] '*cum extra proficiscuntur, cum tribus vel quatuor equitaturis, non sicut decet eorum religionis modestiam, incedunt, et in expensis, tam in victu et vestitu, quam in aliis, multum excedunt*': T. Rymer (ed.), *Foedera, Conventiones, Litterae, et cujus generis Acta Publica inter reges angliae et alios quosvis imperators, reges, Pontifices, Principes, vel Communitates*, vol. 3 (1) (London, 1825), p. 969.

[17] For example in 1285, 1307, 1312 1401, and 1402: DCA, Misc. Ch. 6031, 6190; DCA, Pr. Reg. f3r, f334v; DCA, Cart. I f157r.

[18] For example, in 1291, 1312, 1317 and 1319 the prior and convent of Durham were made deputy collectors in the see of Durham for papal tenths: W. E. Lunt, *Financial Relations of the Papacy with England to 1327*, vol. 1 (Massachusetts, 1939), pp. 633, 636-8. Years in which the prior of Durham acted as a collector of royal taxes include 1299, 1344, 1386x7 and 1403-8: DCA, Loc. XVIII: 3, 5, 6, 11.

[19] The prior of Durham was one of the presidents of the northern chapters of 1273, 1279, 1287, 1293, and of the united chapters of 1387 and 1426: W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215-1540*, vol. 1. (Camden Society, 3rd series 45, 1931), p. 296; ibid., vol. 2 (Camden Society, 3rd series 47, 1933), pp. 260-1.

[20] For example the Durham chapter were summoned to a council at London in 1265 by the papal legate Ottobono: *Annals*, p. 193. In 1274 the prior was invited to the fourth Council of Lyons to which he sent the priors of Finchale and Stamford as his proctors: *HDST*, p. 55.

[21] *DAR*, vol. 3, p. i.

emphasized the dependence of the monks. In 1198 a papal inhibition forbade the prior and convent of Durham from assigning churches, alienating possessions or instituting priors or other ministers without the consent of the bishop 'who has among them the place of abbot'.[22] In 1204 a papal mandate enjoined the monks to show due obedience to their bishop and to make satisfaction for injuries done to him.[23] Later in 1217 there was papal confirmation of certain churches and of the liberties, immunities and customs of the church of Durham, and in 1218 Bishop Richard Marsh (1217-26) confirmed to the prior and convent full power, with the advice of the chapter, of ordering the internal and external business of the house and of appointing and removing officials.[24] An early thirteenth-century certificate issued by the prior of St. Mary's, York stated that they had inspected and read the charters of Durham Cathedral Priory and confirmed that its priors should have the rights and liberties of an abbot.[25]

The process by which lands and rights were agreed and confirmed as belonging to the priory, and to which the bishop surrendered any claim, has been reviewed by Crosby.[26] Symeon claims that at its foundation in 1083 the bishop separated his estates from those of the convent to provide the monks with adequate resources for food and clothing.[27] Early assignments included the cells of Jarrow, Wearmouth, and Holy Island, and Billingham was granted by William Rufus.[28] The problems and suspicions of the monks in achieving a final agreed settlement of the split are illustrated by the comment of Roger of Wendover on an occasion when Bishop Marsh asked the monks to bring their documents demonstrating their rights to him, but the monks 'suspecting trickery on the part of the bishop did

[22] *CPL*, p. 4.
[23] Ibid., p. 18.
[24] '*facultatem plenariam cum consilio capituli sui ordinandi domum suam in interioribus et exterioribus agendis suis, tam in ecclesiis quam in terris et ceteris possessionibus suis, et statuendi et removendi monachos officiales sicut expedire viderit. …. Omnes vero terras suas et ecclesias in sua manu et libera dispositione habeant vel teneant, ut semper de eis in quantum poterunt redditus suos accrevescant*': *FPD*, p. lxxxvii; *CPL* p. 47.
[25] DCA, 2.2 Archiep. 7.
[26] E. U. Crosby, *Bishop and Chapter in Twelfth Century England: A Study of the 'Mensa Episcopalis'* (Cambridge, 1994), pp. 132-50.
[27] '*Denique terrarum possessiones illorum ita a suis possessionibus segravit, ut suas omnino ab episcopi servitio et ab omni consuetudine liberas et quietas ad suum victum et vestitum terras monachi possiderent*': Simeon of Durham (ed. T. Arnold), *Symeonis Monachi Opera Omnia*, vol. 1 (Rolls Series, 75, 1882), p. 123.
[28] *Jarrow*, p. ix; J. Raine, *The History and Antiquities of North Durham* (London, 1852), p. 73; DCA, 1.1 Reg. 7.

not wish on any account to show their records to him'.[29] Crosby suggested that it was only in the early thirteenth century that the convent could be considered to be permanently separated from the bishop's household.[30] Two charters of King John are accepted as the 'earliest absolutely authentic regal confirmations of the privileges and lands of the convent' because they are also enrolled in the royal records.[31] Earlier charters have been demonstrated to be fraudulent: in some, the witnesses had in fact died before the date of the charter which they had supposedly witnessed.[32] King John's charters confirmed that the priors should have the dignity of abbot, full power to appoint and remove monastic officials, and free disposition over their lands and churches without interference. A long list of the conventual possessions is given, starting with those in Durham and then covering in turn lands on the north side of the Tyne, those south of the Tees, in Yorkshire, Lincolnshire and Nottinghamshire, then those in the north of Northumberland, and concluding with those in Scotland. Lands, townships, churches, mills, and fisheries are detailed.[33] In 1223 and 1224 the bishops of Bath, Salisbury, Rochester, and Ely were mandated to foster peace between the bishop and the prior and convent of Durham.[34] The 'many disputes and grave quarrels between the bishops and the prior and convent of Durham' were eventually settled in an agreement called '*le convenit*' drawn up in 1229 under Bishop Poore (1228-37).[35] It has been described as 'the monastery's basic charter of liberties', and confirmed to the monks the right to the free election of the prior who would have the dignity of an abbot.[36] It repeated the right of the prior to conduct both the internal and the external business of the house, echoing the terms used in the charters of King John described above. The bishop had the right to conduct a visitation as ordinary once or twice a year. Rights of jurisdiction and the sharing of court revenues were defined. The lack of full documentary

[29] '*fraudem episcopi habentes suspectam instrumenta sua ei nullatenus ostendere voluerunt*': R. Wendover, (ed. H. O. Coxe), *Chronica sive Flores Historiarum*, vol. 4 (English Historical Society, 4, 1842), p.68; *FPD*, p. xi.
[30] Crosby, *Bishop and Chapter*, p. 138.
[31] These are dated 5 February 1204: *FPD*, pp. iv, 93-7; DCA 3.1 Reg. 16; DCA 3.1 Reg. 21.
[32] Supposedly earlier foundation charters have been described as 'A tissue of forgeries': *FPD*, pp. x, xxxi-lxxx.
[33] Full transcriptions of both charters are given in *FPD*, pp. 93-7.
[34] *CPL*, pp. 93, 97.
[35] '*multas controversias et graves querelas inter … Episcopos et Priorem et Conventum Dunelmensem*': *FPD*, pp. 213-17.
[36] Dobson, *Durham Priory*, p. 222.

evidence at this time is demonstrated by two series of examinations of witnesses called to give evidence as to the respective rights of bishop and priory.[37] Following *le Convenit* occasional disputes continued to occur between the bishop and the priory, most notably during the episcopate of Anthony Bek (1283-1311) when the right to 'single visitation' was asserted by the priory and denied by the bishop.[38] In 1300 Bek sequestrated the goods of the priory and convent putting in keepers of the same, and replacing many monastic officials.[39] The articles of accusation against Prior Hoton (1290-1309) stated: 'the same Richard squandered, alienated and consumed the goods, both moveable and fixed, of Durham Priory and the same house which he had [first] found wealthy, he indebted to various creditors for great sums of money'.[40] The *Gesta Dunelmensia* of 1300 also gives an account of how the Prior's enemies sought to cause him trouble by summoning him to give an account of his collectorship of the papal tithe and arrears outstanding.[41] These episodes demonstrate how the preparation and retention of detailed written accounting records were becoming necessary to defend the past conduct of an office.

At other times, in contrast, there existed close and amicable relationships between the monks and their bishops, especially when former monks of the house were elected to the see such as Robert of Stichill (1260-74) and Robert of Holy Island (1274-83). Richard Kellawe (1311-16) was said to be happy in the presence of monks, keeping three or four with him: one as chancellor; another as steward in charge of all expenses and receipts; and a third as his chaplain.[42]

Durham Cathedral Priory was a significant landowner in the north-east of England and elsewhere. The priory was richly endowed and the estates of the house and its

[37] *FPD*, pp. vii, 220-301.
[38] 'Single visitation' was a visitation in which the visiting prelate was unaccompanied by any clerk, attendant or outsider: Fraser, *A History of Anthony Bek*, pp. 130-75.
[39] *CPL*, p. 589.
[40] '*idem Ricardus bona ipsius Prioratus Dunolmensis tam mobilia quam inmobilia dilapidavit, alienavit et consumpsit, ac prioratum Dunolmensem quem opulentum invenit, in magnis pecuniarum summis creditoribus variis obligavit*': C. M. Fraser (ed.), *Records of Anthony Bek, Bishop and Patriarch* (Surtees Society, 162, 1947), p. 116.
[41] R. Richardson (ed.), 'Gesta Dunelmensia, AD M^{o}.CCC^{o}.' in *Camden Miscellany XIII*, (Camden Society, 3rd series 34, 1924), p. 51.
[42] '*laetus de eorum praesentia, tres vel quatuor continue secum tenens; quorum unus cancellarius, et alter seneschallus, de omnibus expensis et receptis [quasi] superiorem curam gerens, et tertius confessor ejus et ministrans ei in officio divino erat*': *HDST*, p. 94.

cells, although concentrated in the county of Durham, also extended from Berwickshire through Northumberland, Yorkshire and Lancashire to Lincolnshire and Nottinghamshire.[43] It had nine cells or subsidiary houses: Coldingham in Berwickshire; Holy Island and Farne in Northumberland; Finchale, Jarrow and Wearmouth in Durham; Lytham in Lancashire; Stamford in Lincolnshire; and Durham College, Oxford. Warkworth in Northumberland ceased to be a cell around 1300.[44] Each of these had its separate endowments and sources of revenue although these were dwarfed by those of the main house.[45]

An idea of the scale of the number of transactions involved in collecting rents and dues can be ascertained from the bursar's rent-roll of 1270 which lists over 230 separate sources of revenue including income from rents, customary dues, tithes, pensions, fisheries and mills. Some of these receipts represent single payments from named individuals, but others represent aggregated receipts from particular areas.[46] One example alone provides an idea of the complexity of the dues arising from a single holding. The holder of a toft and croft and four bovates of land in the vill of Southwick owed military service, suit in the free court of the prior, nine pence to the terrar for cornage, five hens to the cellarer, a day of ploughing and harrowing, three days of weeding, and four days of reaping with a single man at the manor of Fulwell, and finally seven shillings and fourpence to be paid there to the bursar.[47] The range of dues includes items such as forty four-wheeled wainloads of peats, and annual grants from the royal exchequer such as the £40 bestowed by Edward I from his exchequer at Berwick upon Tweed.[48] Such receipts comprised the temporalities of the house. Financial privileges included exemption from tolls at all seaports and throughout England and Normandy.[49] Additionally there were the spiritualities, predominantly made up of tithes, but also including other offerings made to the church. Durham Cathedral Priory was

[43] Dobson, *Durham Priory*, p. 250; R. A. Lomas and A. J. Piper (eds.), *Durham Cathedral Priory Rentals*: *I Bursars Rentals* (Surtees Society, 198, 1986), p. 8.
[44] A. J. Piper, 'The size and shape of Durham's monastic community, 1274-1539' in C. Liddy and R. Britnell (eds.), *Northeast England in the Later Middle Ages* (Woodbridge, 2005), p. 155.
[45] Maps showing the location of appropriated churches, manors and other real property are given in Dobson, *Durham Priory*, pp. 147, 150, 155, 280; Lomas and Piper, *Rentals*, p. 295; B. Dodds, *Peasants and Production in the Medieval North-East* (Woodbridge, 2007), pp. 18, 32, 40.
[46] Lomas and Piper, *Rentals*, pp. 23-9.
[47] *FPD*, pp. 16-17.
[48] Raine, *North Durham*, pp. 75-80; DCA, 1.3 Reg. 2a.
[49] DCA, 3.1 Reg. 4.

entitled to the tithes from its appropriated churches, and these were normally shared with the appointed vicar who would receive the small tithes, leaving the great or garbal (grain) tithes to the house. In 1381 recognition was granted by Alexander Neville, Archbishop of York (1373-88) and papal legate, of the right of the prior and convent to hold the appropriated churches of: Jarrow, Monkwearmouth, Pittington, Hesleden, Billingham, Aycliffe, Heighington, St. Oswald, Middleham, Dalton, Merrington, Holy Island, Norham, Branxton, Ellingham, Bedlington, Whitworth, Witton and Edlingham.[50] Tithes required collection and storage, and as with produce from the demesne, decisions had to be made as to their use or sale.

The need to store charters carefully so that they were readily retrievable should they be required to defend a challenge to the rights of the house was recognized. As seen elsewhere, charters were copied into cartularies, the oldest of which at Durham dates from around the 1220s.[51] Lists of charters, containing a brief description of each, were also compiled.[52] Likewise, the need to compile rentals to ensure the complete collection of dues owed to the priory, and the need for records of receipts and payments is clearly evident given the number and variety of transactions to which the house was party.

Administration of the house and its estates

Authority within the house was vested in the prior, but the management and supervision of its administration was delegated to a wide number of officials. This section reviews the role of the prior and priory officials, and traces the career progression of individual monks.

Following the agreement in *le Convenit*, the prior was effectively the *de facto* abbot of the house with the freedom to appoint and remove all priory officers and obedientiaries, and this was confirmed in a royal *inspeximus* of 1300: the prior was to have the power with the advice of his chapter for ordering all things both lands and churches for the utility of the house, and for appointing and removing

[50] DCA, 1.12 Pont. 17.
[51] DCA, *Cart. Vetus*.
[52] DCA, Misc. Ch. 426 dates from the fourteenth century, and DCA, *Repertorium Parvum* from c. 1400.

monastic officials as should seem expedient to him without the interference of the bishop.[53] In 1379 the prior obtained the use of mitre and crozier, a formal mark of distinction confirming his abbatial rank.[54]

Undoubtedly the business acumen and interest of the priors varied, with some demonstrating a proactive attitude towards the management of the priory's possessions, and a number receiving negative comments in the sources. Under Prior Hoton, weekly markets and annual fairs were established in Hemingbrough and Coldingham in 1294 and 1305, perhaps indicative of a desire to promote economic activity.[55] Despite the Statute of Mortmain, acquisition of land continued throughout the period. Numerous licences permitting the priory to acquire further holdings survive.[56] Illustration 1 shows a mortmain licence of 1292 allowing the grant to the priory of a messuage in Bamburgh. Upon the resignation in 1313 of Prior William of Tanfield, it was noted that a capable prior was need to restore the priory's fortunes.[57] Although the priory was reported to prosper under the regime of his successor Geoffrey of Burdon (1313-21), he was accused of squandering its goods.[58] Undoubtedly community life could arouse resentments and divisions and generate gossip, and there is an interesting entry in the 1332 patent rolls: 'Notification, for protection of the innocent from the slanders of the wicked, that William de Cowton, Prior of Durham, is a man of approved devotion and of wise and laudable conduct in the administration of the temporalities and spiritualities of the priory'.[59] Nepotism was an omnipresent danger. An undated charter records the appointment of Prior Bertram's (1189-

[53] '[*Prior*] *habeat potestatem cum consilio capituli sui ordinandi omnes res suas et ecclesias et terras ad utilitatem domus Dunelmensis et constituendi et removendi monachos officiales sicut expedire viderit ut episcopus se non intromittat*': *CChR*, vol. 2, 1257-1300 (London, 1906), pp. 483-4.
[54] *HDST*, p. cxlvii; DCA, Cart I, f18v.
[55] *CChR*, vol. 2, p. 457; *CChR*, vol. 3, (London, 1908), p. 50.
[56] Examples of surviving mortmain licences from the thirteenth, fourteenth and fifteenth centuries include: DCA, 1.3 Reg. 6 (1292); DCA, 1.3 Pont. 2 (1328); DCA, 3.9 Pont. 9 (1353); DCA, Cart. II, f288r-289r (1378); DCA, 1.10 Pont. 2 (1424).
[57] DCA, Pr. Reg. II, f21r.
[58] DCA, Pr. Reg. II, f22v.
[59] *CPR*, 1330-4, (London, 1893), p.270. There is frequently large variation in the spelling of names and in their transcription. In quotations in Latin, the original spelling is retained, otherwise spellings have been standardized as far as possible using the lists of monks compiled by Mr Alan Piper, which he has kindly made available to me in electronic form. Most of this information can be found in D. Rollason and L. Rollason (eds.), *Durham Liber Vitae* (London, 2007).

1212/13) nephew to the church of Heighington, and Graystanes accused Richard of Hoton of favouring his family at the priory's expense.[60]

The priors had a household separate from the remainder of the community. It was ordered by his chaplain, and contained a range of other attendants. When in Durham, the priors presided at the house's daily and weekly chapters, and at the great feasts of St. Cuthbert on 20 March and 4 September. As landowner they were responsible for holding the halmote-courts, free courts, and the *marescalia prioris*: an inspection of weights and measures which formed part of manorial court business.[61] His involvement in these affairs was normally delegated to a combination of subordinates including the terrar, bursar and steward.

The internal running of the house and the cells and the external administration of the priory's estates were entrusted to a number of officers and obedientiaries of whom the more significant are detailed in Table 2. The order in which they are listed is not necessarily an indication of the relative importance of their role and duties. The prior was often absent from the house and at such times his position was taken by the sub-prior. The major portion of the endowments of the house was administered by the main estate officers, a number of obedientiaries could draw upon their own separate sources of revenue to use in fulfilment of their duties, and each of the cells had its own head and sometimes other officers or obedientiaries.

[60] DCA, 1.2 Pont. 9; '*prosperante prioratu sub prioris regimine, applicavit prior conferre suis terrarium, [proficua] halmotorum, wardas et maritagia de Coldinghamschir suis contulit consanguineis*': *HDST*, p. 75.
[61] P. E. Larson, 'Local law courts in late medieval Durham', in C. D. Liddy and R. H. Britnell (eds.), *North-East England in the Later Middle Ages* (Woodbridge, 2005), pp. 97-110; *Halmota*; C. M. Fraser, 'The free court of the priors of Durham', in C. D. Liddy, and R. H. Britnell (eds.), *North-East England in the Later Middle Ages* (Woodbridge, 2005), pp. 111-18; *DAR*, vol. 2, pp. 326-71.

Table 2: Monastic officers, obedientiaries and officials

Prior's Administration	**Main Estate Off. contd.**	**Cells**
Prior	Proctor of Scotland	Coldingham Prior
Prior's chaplain	**Obedientiaries etc.**	Coldingham Sacrist
Prior's steward	Almoner	Farne
Sub-prior	Chamberlain	Finchale Prior
Third prior	Communar	Finchale Cellarer
Main Estate Officers	Feretrar	Holy Island Prior
Terrar	Feretrar's colleague	Holy Island Cellarer
Bursar	Hostiller	Jarrow
Cellarer	Infirmarer	Lytham
Granator	Librar./Chanc./Reg.	Oxford Warden
Stock supervisors	Precentor	Oxford Bursars (x2)
Mines receiver	Refectorer	Stamford
Proctor of Norham	Sacrist	Wearmouth

Source: I am indebted to Mr Alan Piper for the use of the lists and biographical details which he has compiled in electronic form on the office holders and monks of Durham Cathedral Priory. Most of this information can be found in D. Rollason and L. Rollason (eds.), *Durham Liber Vitae* (London, 2007).

The functions of each are discussed briefly, and the rotation of offices and length of tenure considered. Information on their roles has been taken from the *Rites*, from Fowler's introduction to his extracts from the account-rolls, and from the activities detailed in the account-rolls. The *Rites* gives its date of composition as 1593, some fifty years after the convent surrendered to the royal commissioners and was replaced by a dean and canons. It may perhaps have been written by an aged man who had served in the former priory.[62] It provides 'a description or briefe declaratiō of all the ancient monuments Rites and customes, belonging or beinge wthin the Monasticall Church of durham before the suppresion'.[63] Although it was written a considerable time after the Suppression, and although the practices which it describes may well have changed and evolved over the 450 years of the priory's existence, it is still worth reviewing for the light which it sheds upon the operation of the house and the roles of monastic officials even at the end of this period.[64] The *Rites* includes individual descriptions of the roles of the subprior, the master of the frater, the keeper of the feretory, the master of the

[62] D. Knowles, *The Religious Orders in England*, vol. 3 (Cambridge, 1959), p. 130.
[63] *Rites*, p. 1.
[64] It has been pointed out that on occasion the *Rites* give a misleading impression of the organisation of the house. For example as Dobson points out, the *Rites* describe the terrar as the keeper of the 'geste Haule'. The latter would undoubtedly have been the responsibility of the hostillar, but the confusion has perhaps arisen from the fact that the offices of terrar and hostillar were frequently combined in the same person. See Dobson, *Durham Priory*, p. 68; *Rites*, p. 99.

novices, the sacrist, the bursar, the cellarer, the keeper of the 'geste Haule', the keeper of the garner, the chamberlain, the master of the common house and the prior's chaplain.[65] However no separate descriptions are given for the roles of the almoner, the terrar or of the infirmarer. A detailed examination of the contents of their accounts, their sources of income and categories of expenditure throws more light on their roles.

The distinction between an officer and an obedientiary has sometimes been blurred, with an obedientiary being defined as 'an office, or official position under the superior in a monastic establishment'.[66] A stricter definition defines an obedientiary as one whose office had been separately endowed with resources specifically to enable the office bearer to perform the functions of his office. An 'officer' in contrast depended upon funds which belonged to the house as a whole.[67] Thus at Durham Cathedral Priory, the terrar, bursar, cellarer, granator and stock-keepers would be classified as officers as they were concerned with and resourced from the main part of the priory estate. The almoner, chamberlain, communar, feretrar, hostiller, infirmarer and sacrist may be described as obedientiaries as they controlled their own separate sources of income from which to meet the obligations of their office. The important obedientiaries had manors for which they were responsible, and there appears to have been a definite attempt to give each of them a manor conveniently close to Durham.[68] The hostiller for example controlled the income from the manor of Elvethall and used this to pay for wine and pittances for guests and the furnishings of the guest house. Likewise the sacrist controlled the manor of Sacristonheugh and property at Landieu. The almoner controlled the manor of Witton, and Dalton church was assigned to the chamberlain.

[65] Ibid., pp. 93-102.
[66] *SOED*, p. 1425.
[67] The term 'obedientiary' will be reserved for those offices which were separately endowed and 'officer' for those offices concerned with the main estate. 'Office' and 'official' will be used in a wider sense to include both 'obedientiary' and 'officer', and the lay officials involved in the business of the priory.
[68] E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949), p. 3.

The terrar's name is derived from the Latin term '*terra*' meaning 'land'. His role was originally 'to look after landed estates and their produce', and his account-rolls show a small amount of income and expenses rarely exceeding £30.[69] The author of the *Rites* confuses him with the guest master, perhaps because after 1400 these two offices were frequently held by the same individual.[70] He received a number of customary payments such as *brasinagium*, cornage, elsilver, averpennies, metred and cartsilver.[71] Expenses include travelling costs, a number of small repairs to manorial property and some running costs for the manors and halmote-court. However, despite his role, he did not account for the major part of the income, whether in money or in kind, which was generated from the priory's estates. This was shown instead in the accounts of the bursar. The office of terrar is a comparatively rare one. It does not appear in Knowles' list of the officials of a great monastery which is based upon records from the abbeys of Abingdon, Bury St. Edmunds, Evesham and Glastonbury.[72] However the position is also mentioned at Hexham Priory in 1268 as one of the more important offices.[73] At Durham, the exact spheres of influence of the terrar, the bursar and the prior's lay steward in the management of the main estate remain uncertain.[74] Halcrow perceived a deliberate policy to restrict the influence of laymen on the administration of the priory estate noting that there was little evidence of the lay steward's activities at the manors except at the Halmote, at which he was usually one of three presidents. Larson concluded that laymen did play a role on the Priory estate, 'albeit limited and subservient to the obedientiaries'.[75] Liddy in contrast concluded that the prior's lay steward was 'the manager of the main priory estate, charged with the administration of leases and grants of priory lands and tenements', even concluding: 'Such was the relationship between the priory and the Nevilles that it is difficult to view the prior of Durham as a great magnate

[69] *DAR*, vol. 2, pp. 299-301; ibid., vol. 3, p. xxx.
[70] *Rites*, p. 99. For example, William Barry combined both offices between 1407 and 1422, as did Henry Helay between 1424 and 1430. See Appendix 1: Officers and Obedientiaries 1278-1430.
[71] Definitions of these customary payments can be found in Lomas and Piper, *Rentals*, p. 221; and in the glossary in *DAR*, vol. 3, pp. 889-989.
[72] D. Knowles, *The Monastic Order in England 940-1216* (Cambridge, 2004), p. 713. An indication of the rareness of the title is perhaps indicated in *SOED*, p. 2277 where the definition is based upon Durham practice.
[73] J. Raine, *The Priory of Hexham*, vol. 1, (Surtees Society, 15, 1842), p. xvii.
[74] Halcrow, *Administration*, p. 4; E. M. Halcrow, 'Obedientiaries and counsellors in monastic administration at Durham', *Archaeologia Aeliana*, 4th series 35 (1957), p. 13.
[75] P. L. Larson, *Conflict and Compromise in the Late Medieval Countryside: Lords and Peasants in Durham, 1349-1400* (New York, 2006), p. 57.

in his own right'.[76] Certainly the office was held almost continuously by a series of Neville retainers: Sir Thomas Surtees (1325-31); Adam Bowes (1331-45); Sir Roger Esh (1346-7); John Menville (1349); Sir Thomas Surtees (1353-79); Thomas Claxton (1381-?1402); and, Thomas Langton (1416-36),[77] and it is probable that the degree of influence varied considerably over a period of two hundred years. When manors were in hand, the bursar and terrar certainly supervised the details of agricultural operations and the activities of the manorial *servientes*.[78] The Halmote rolls indicate that the terrar did authorize leases as there are references for example to land being 'usurped', 'without being leased by any terrar' in 1345.[79] The terrar was also involved in the transfer of stock between manors and the authorisation of its sale, and in hearing accounts: in 1357 he and the bursar stayed on after the departure of the prior to hear the account of Beaulieu and Muggleswick.[80] In 1370 a general order prohibited the advance sales of grain without the licence of the terrar.[81] The seniority of the monks who held the office is demonstrated by their travelling to London on the business of the house and by their presence at Parliament on occasion during which the bursar attended to matters on the manors.[82] It is likely however that the precise powers and influence of the terrars varied over time reflecting their personalities and capabilities, the extent to which land was being managed directly or leased out and the degree of influence of lay stewards.

The role of the bursar is easier to define. His title was derived from the Latin *bursa* meaning purse. At Durham Priory, the office of bursar was created between 1258 and 1263.[83] His office is described in the *Rites* as to 'Receave all the Rentes that was pertaining to the house, and all other officers of y^{e} house mayde there accoumptes to him, and he discharged all ye servants' wages, and

[76] Liddy, *Bishopric*, p. 103.
[77] Ibid., p. 103.
[78] Manorial accounts were rendered by lay persons whose position was described as '*serviens*' in the title of the account. Their role was to supervise and implement the priory's policies on the manors, and the term is probably best translated as 'manorial official'.
[79] '*sine dimissione alicujus terrarii*': *Halmota*, pp. 14-15.
[80] Ibid., pp. 10-11; Halcrow, *Administration*, p. 8.
[81] Ibid, p. 57; *Halmota*, pp. 90-3.
[82] Halcrow, *Administration*, p. 13; *DAR*, pp. 556, 558.
[83] Cambridge, *The Masons and Building Works*, p. 16.

paide all the expences … that y^{e} house was charged wthall'.[84] This has been interpreted as relating to all the rents and expenses of Durham Cathedral Priory (i.e. those relating to the main estate and those relating to obedientiaries), and thus disputed, as by Dobson, although he did concede that the bursar did control over two-thirds of the house's total income between 1300 and the Dissolution.[85]

Dobson also cited the practice of the priors, when required to produce the overall accounts of the house, in delivering the bursar's roll alone. However if the phrase 'perteyning to the house' is interpreted more narrowly as those sources of income and types of expense which were not within the charge of any obedientiary, then the Rites are largely correct. The proportion of revenue which passed through the bursars' hands remains a valid area for investigation. The distinction between the main estate and the endowments of individual obedientiaries escaped Fowler who concluded: 'We should expect from what is stated in *Rites* that the Bursars' rolls would simply be extracts from those of the other officers, but such is not the case'.[86] He suggested instead that they may have rendered account to him, which is likely to have been true of the cellarer and the granator whose expenditure was largely funded directly by the bursar, as was that of the *servientes* of the manors.[87] However, there is little evidence that the obedientiaries accounted to him. Instead their accounts seem to have been heard by the prior.[88] Fowler certainly noted the volume and diversity of the entries in the bursars' rolls: 'The amount and variety of their contents is such that I find it impossible to deal with them in the same way as I am doing with the other Rolls'.[89] It is possible that when the office of bursar was first established, his role was the more limited one of being the keeper of the purse, whose duty it was to receive and safeguard the cash income of the house (excluding that which pertained to the obedientiaries) and to apply it in the expenses of the house as instructed by the prior. This would be comparable to the role of the treasurers established in other houses during the twelfth and thirteenth

[84] *Rites*, p. 99.
[85] Dobson, *Durham Priory*, pp. 257-60. Table 9 gives an indication of the bursar's income.
[86] *DAR*, vol.3, p. xxiii.
[87] For example DCA, Bursar, 1292/3, *Tallie* records payments to the cellarer (£493), to the granator (£91), and to the manorial *servientes* (£137), but no payment to any obedientiary is mentioned; *DAR*, vol. 2, p. 493.
[88] The statutes of Prior Thomas of Melsonby (1234-44) instructed the terrar, the obedientiaries and the heads of the cells to account to the prior annually: *HDST*, p. xl.
[89] *DAR*, vol. 3, p. xxiii.

centuries.[90] The duties of the bursar appear to have become more onerous over the years, and a later development saw the division of the office of bursar, perhaps a response to the over-concentration of duties and authority in one figure. In 1438, the prior offered the office to various monks, who all refused it, arguing that the duties would be too much. In consequence, the bursar's revenues were split into three between the bursar, the cellarer and the granator. The experiment was short-lived. The new arrangement was attacked for duplication of administrative efforts and costs, and in 1445 the financial supremacy of the bursar was restored.[91]

The cellarer's duty according to the *Rule* was to 'give the brethren their appointed allowances without any arrogance or delay'.[92] The *Rites* state 'His office was to see what expences was in y^{e} kitchinge what beffes and muttons was spente in a weeke and all the spyces & other necessaries that was spente in y^{e} kitchinge both for y^{e} prior's table and for y^{e} hole convent & for all strangers'.[93] At Durham his office was largely funded by the bursar.[94] The account-rolls indicate that his duties concerned the provision of food supplies to the house: meat, poultry, fish, cheese, and a variety of spices are mentioned. Transport, travel and building costs such as repairs to the brewery are also mentioned.[95] The complexity of the operations under his supervision is indicated by the number of buildings beyond the kitchen dedicated to the processing and preparation of food including the salthouse, slaughter-house, pastehouse, goosehouse, seething house, roasting range, brewhouse, applehouse, dovecot, and caponhouse.[96]

The granator was concerned with receiving supplies of grain for conversion into bread and ale, the staples of the medieval monastic diet, and like the cellarer his office was funded by the bursar. The granators' account-rolls were not included within the main body of extracts from the account-rolls of Durham Cathedral

[90] See chapter one, p. 45.
[91] Dobson, *Durham Priory*, pp. 287-90.
[92] '*Fratribus constitutam annonnam sine aliquo typho vel mora offerat*': J. McCann (ed.), *The Rule of St Benedict* (London, 1969), pp. 82-3.
[93] *Rites*, p. 99.
[94] *DAR*, vol. 1, p. 1. See above, note 87.
[95] *DAR*, vol. 1, pp. 1-10.
[96] *DAR*, vol. 3, p. xxxiv.

Priory edited by Fowler, beyond brief mentions of the rolls of 1438/39 and 1440/41 which were included with the extracts from the bursars' rolls.[97] Fowler even stated, 'in the first instance, the Granators' Rolls were passed by as of less interest', although he subsequently revised this initial opinion and gave a short account of them with some extracts from the account-roll of 1455/6.[98]

The instaurator was responsible for the 'general supervision of the live-stock of the monastery', including cattle and sheep.[99] Muggleswick was a major livestock centre in contrast to the priory's other manors which were largely agrarian. The *supervisor equicii* was concerned with the breeding of horses for sale and use. Both offices were funded by the sale of livestock which were largely managed on an inter-manorial basis, echoing findings elsewhere.[100] Their expenses related mainly to the care and management of the priory's herds and flocks.

Turning to the obedientiaries, their roles are more immediately evident. The roles of the sacrist, chamberlain, hostiller, almoner and infirmarer amongst others are all defined in Lanfranc's constitutions.[101] The sacrist provided altar-bread and wine, lighting and incense for services and was responsible for the safeguarding of altar vessels and vestments, for the repair of the glass windows and for the cleaning of the church.[102] The funding of his office included receipts from the manor of Sacristonheugh, half the revenues from the churches of Edlingham and Bywell St. Peter, monies rendered by the brotherhood or guild of St. Cuthbert, and reekpennies.[103]

The hostiller looked after the guest hall and provided linen and lighting for guests.[104] His office included the manor of Elvethall together with the tithes of St. Oswald's church. Food was provided by the cellarer although the hostiller

[97] *DAR*, vol. 3, p. 626.
[98] *DAR*, vol. 3, pp. liii-lvi. The granators' account-rolls are analysed in chapter six.
[99] *DAR*, vol. 3, pp. li-iii
[100] E. Power, *The Wool Trade in English Medieval History* (Oxford, 1941), p. 28.
[101] Durham Cathedral Priory is known to have possessed an eleventh-century copy thought to have belonged to Bishop William of St. Calais (1081-96): D. Knowles, (ed. and trans.), *The Monastic Constitutions of Lanfranc* (London, 1951), pp. xxiii, 72-90; Knowles, *Monastic Order*, p.123; Rollason, 'Symeon's contribution', p. 2.
[102] *Rites*, pp. 97-8; *DAR*, vol. 3, pp. x-xvii.
[103] Lomas and Piper, *Rentals*, p. 222; *DAR*, vol. 2, p. 374; *HDST*, p. 52.
[104] *Rites*, pp. 89-90, 99-100; *DAR*, vol. 3, pp. xxxi-iii.

supplied additional delicacies. The infirmary was where elderly and infirm monks could reside. It offered a fire, not available in the dormitory, inmates were given a richer diet, and elaborately detailed procedures followed their demise.[105] The infirmarer's income was limited to some minor rents supplemented by contributions from other obedientiaries.[106] The chamberlain was concerned with the purchase of cloth, the employment of a tailor and the provision of clothing to the monks and novices.[107] His income comprised a substantial amount from rents and pensions in the diocese of York, and tithes from the parish of Dalton, granted to the office by the bishop in 1218.[108]

The communar was responsible for the common house which housed the only fire to which the majority of monks had access in winter, and he supplied delicacies at certain times of the year.[109] He received a number of rents, the income from three chantries, tithes from Bywell St. Peter and Hett, and pensions from the churches of Walkington and Siggeston.[110] The almoner's office encompassed the manor and hospital at Witton Gilbert, and the Hospital of St. Mary Magdalene at Durham. The property at Witton was granted to the almonry of Durham (1183 x 1195) for the maintenance of a leper hospital there to care for five inmates.[111] St. Mary Magdalene, Durham was founded around the middle of the thirteenth century for the support of 'thirteen good men and women who had seen better days'.[112] There was an almonery, known as the infirmary without the gate to distinguish it from the monastic infirmary inside the monastic precinct, with a school, without the abbey gates between the North and South Baileys, which housed twenty-eight brothers and sisters. The nearby *Domus Dei* housed a further fifteen.[113]

[105] *DAR*, vol. 3, pp. xlviii-xlix.
[106] Ibid., vol. 1, pp. 260-1.
[107] *Rites*, p. 100; *DAR*, vol. 3, pp. xxxv-xxxviii.
[108] Ibid., vol. 1, pp. 171-2; DCA, 2.2 Pont. 5.
[109] *Rites*, pp. 80, 101; *DAR*, vol. 3, pp. xlv-vii.
[110] Ibid., vol. 2, p. 285.
[111] Snape, *English Episcopal Acta 24*, p. 35.
[112] *VCH*, pp. 119-20.
[113] Dobson, *Durham Priory*, pp. 168-9.

The feretrar was the custodian of the shrine and banner of St. Cuthbert.[114] The shrine was the recipient of many offerings, an indication of whose richness and variety is indicated in the *Liber de Reliquiis* compiled in 1383.[115] In 1401 a great emerald was valued at over £3,000 and later considered by Henry VIII's visitors as sufficient 'to redeem a prince'.[116] The feretrar's income arose mainly from cash offerings made to the pyx, and so was somewhat volatile. His expenses included maintenance of the feretory, and payments to the prior and brothers on certain feast days.

Most of the offices also incurred general expenses such as the purchase of parchment for accounts, and the payment to the clerk writing them, horses and related costs for riding on business, expenses in collecting dues and maintaining revenue-generating assets, and servants' stipends. Many of the obedientiaries and officers had their own office or 'checker' for conducting the business of their office, and also their own clerk who provided assistance in the writing up of accounts.[117]

The heads of the cells were responsible for the administration of the assets of the cells. The numbers of monks at each cell varied considerably. Coldingham, the largest, on occasion supported thirty-nine monks. The smaller cells such as Farne had a complement of two. In the larger houses a much greater degree of delegation of duties was possible and indeed necessary. Thus Coldingham had an almoner, cellarer, sacrist, sub-prior and terrar; and Finchale a cellarer, sacrist and sub-prior. Each cell had its own endowments normally located comparatively close-by, but a review of these again reveals the huge variety, beyond the rents and produce of their estates, in the sources of income which they received. Thus the monks at Farne in 1335 were granted an annual pension by Edward III of thirteen marks ten shillings and four pence from the royal farm of Newcastle in recompense of a verbal grant by Edward II of ten quarters of wheat and two tuns

[114] *DAR*, vol. 2, pp. xvii-xxii; *Rites*, pp. 94-6.
[115] *DAR*, vol. 2, pp. 425-40.
[116] *Rites*, p. 102; *DAR*, vol. 2, p. 450. Some of the values attributed to the items in and around the feretory were later questioned.
[117] For example reference is made to the appointment of a sacrist's clerk in 1361: Pr. Reg. II, f169r; DCA, Loc. XXVII: 16 refers to a terrar's clerk.

of wine.[118] A further writ of Edward III ordered the chamberlain at Berwick to give them the eight shillings per annum which they were accustomed to receive from the Scottish kings.[119] Finchale received a grant of twenty shillings a year from the mill at Embleton from Edmund, son of Henry III.[120] At Holy Island the range of dues included the previously mentioned grant of forty four-wheeled wainloads of peats.[121]

More distant possessions which did not pertain to a cell were entrusted to proctors. Within the period of the thesis proctors were appointed for the management and receipt of dues in Scotland, Norham, and Hemingbrough. The proctors of Scotland and Norham were often monks, although clerks, vicars and chantry priests were also employed. The Norham proctors resided at Norham, gathered the great and small tithes, paid the vicar of Norham and the chaplain of Cornhill, and accounted yearly for the residue.[122] Proctors were employed more locally at times as demonstrated in the appointment of a proctor by the hostiller to collect the income due to his obedience from the church of St. Oswald, Durham.

The summary of offices above has concentrated on those whose duties encompassed the management of revenue-producing assets. There also existed a range of other officers, concerned with the internal running of the house, who were not required to render written financial accounts. These included the subprior (who deputized for the prior when necessary); the sub-almoner, the sub-chamberlain, the subsacrist; the third prior, the master of the novices, the precentor and succentor, the cantor, the master of the Galilee Chapel, the chancellor or registrar, the librarian, the deans of order, and the school master.

Appendix 1 lists the offices for which the names of the holders are known for the period 1250-1430.[123] Unfortunately details of the holders of many offices for

[118] DCA, Reg. Parv. II, f3v; DCA, 1.3 Reg. 8a.
[119] DCA, 1.1 Reg. 31.
[120] DCA, 2.2 Reg. 19; *Finchale*, pp. 158-9.
[121] Raine, *North Durham*, pp. 75-80.
[122] Ibid., p. 265.
[123] A name is entered in the year in which a monk assumed office or in which he is mentioned in that office. Where one official is immediately followed within the same year by another to avoid repetition, only the new official is shown: i.e. an official is shown in the year he entered office, but

many years are not know, and this leads to an incomplete picture and is a limitation in attempts to analyse the management structure of the house. The paucity of names before 1300 reflects the relative scarcity of surviving records from this earlier period. However, the appendix does give an indication of the large number of offices to be filled, and the high proportion of the community who held office at any one time. A number of offices for which only six or fewer references exist within this period have been shown separately in Appendix 2.[124] Even assuming that these latter offices were rarely filled, Appendix 1 still contains thirty-eight offices which had to be filled from a community which regularly contained fewer than a hundred monks. There are examples of monks holding two offices simultaneously, such as the combination of the offices of terrar and hostiller mentioned above, but they are infrequent. It is likely that the senior office holders had attended Oxford. The more promising of the novices were certainly sent there. The author of the Rites noted:

> Yf the m^{r} [of the novices] dyd see that any of theme weare apte to lernyng and dyd applie his booke and had a prignant wyt wth all then the m^{r} dyd lett ye prior haue Intellygence then streighte way after he was sent to oxforde to schoole.[125]

Knowles highlighted the importance and influence of Oxford educated monks at Durham, concluding: 'Perhaps more than any other monastery Durham came to be governed and administered by "university monks"', and Dobson claimed that 'the exposure of Durham monks to Oxford learning was the single greatest influence on the convent during the last 250 years of its existence'.[126] It is unfortunate that 'little information survives' as to their studies, particularly in the fields of legal, administrative and financial matters.[127]

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not in the year of his departure. The situations in which two officials share office, or both have accounts beginning in that year, is indicate by the use of '/'.

[124] *Decani ordinis* (2 references); *economius*, possibly the terrar (1); master of the Galilee (4); Prior's official (6); sub-almoner (0); sub-chamberlain (4); sub-sacrist (5); succentor (4); treasurer, possibly the forerunner of the bursar (1); almoner of Coldingham (5); cellarer of Coldingham (1); subprior of Coldingham (2); terrar of Coldingham (3); sacrist of Finchale (1); subprior of Finchale (6).

[125] *Rites*, p. 97.

[126] Knowles, *Religious Orders*, vol. 2, p. 20; Dobson, *Durham Priory*, pp. 342, 353.

[127] Ibid, p. 353.

No immediately discernible career path is evident. Where details are available it can be seen that the previous and subsequent experience of the incumbents varied widely. The priors in the earlier part of this period seem to have had limited experience of other offices, but later they often had gained extensive experience in a number of management positions. William of Cowton (1321-40/1) was subprior before becoming prior. John Fossor (1341-74) had acted as chamberlain and headed the cells of Stamford, Wearmouth and Coldingham. Robert Walworth (1374-91) had extensive experience as hostiller, terrar, cellarer and prior of Coldingham. John of Hemingburgh (1391-1416) had perhaps the most impressive experience holding the positions of prior's chaplain, almoner, hostiller, cellarer, terrar and sacrist before becoming the head of Stamford and ultimately prior of Durham. Other monks demonstrate a varied career path holding a variety of offices. Roger of School Aycliffe was granator 1295-96, went on to become cellarer in 1302, and bursar in 1305. Alan of Marton was communar in 1307, cellarer in 1307 and 1311, granator 1315-16 and 1321, bursar in 1322, terrar 1322-4, feretrar 1328-9 and Master of Wearmouth in 1335. Some monks filled a range of offices, others only a single office, perhaps a reflection of the success with which they conducted their office or a mark of the esteem in which they were held by the prior. The lack of a readily discernible career path is demonstrated by the detailed review of the experience of bursars, one of the most administratively burdensome and demanding positions of the house, in other offices shown in Table 3. This lists the bursars and their experience of other offices. It is immediately evident that the majority of bursars gained experience of a number of other positions before or after holding the bursarship. Table 4 summarizes the number of times another office was held by a monk who also held the position of bursar between 1250 and 1430. Of the fifty-four bursars listed in Table 3, it can be seen that there was no other office which was 'normally' held before or after that of bursar. The single other office to which bursars were most likely to be appointed was that of terrar, although only eighteen of the fifty-four bursars actually held it. This does however perhaps still reflect the close working relationship between the two offices. The next most commonly held position was that of hostiller, although perhaps surprisingly given the later practice of combining the two offices in the same person, only seven of the bursars listed

performed both roles even at different times. The roles of cellarer, almoner, granator and prior's chaplain then figure most prominently. The last perhaps because it was a role which involved controlling the expenditure of the prior's own purse. Bursars were appointed to be heads of cells regularly. Some headed a succession of cells, others only one, but in total twenty-nine of the fifty-four bursars were appointed to a cell, perhaps a recognition of their administrative competence in the bursarship leading to a decision to entrust the management of a more autonomous unit to them.

The length of period in office varied considerably. Some were held for a single year, others remained in the charge of the same individual for a number of years. The priorship was an office terminated only by death or retirement on the grounds of old age or ill health and thus shows long periods of office. After 1321 it was occupied by only five individuals in the period to 1446, an average tenure of twenty-five years, and a period long enough to enable a prior to introduce and see to fruition any changes in management or administration which he deemed desirable. This length of tenure is unusual, occasionally approached in the cells but not in the other offices or obediences. Several bursars held office for more than five years, but there were frequent changes. Indeed it would be erroneous to assume that office was always sought. As noted above in 1438 several monks refused the bursarship as its duties exceeded 'the strength of a single man'.[128]

[128] '*vires unius viri*': Dobson, *Durham Priory*, pp. 285-7.

Table 3: Bursars' experience – Oxford and other offices

Name of bursar	Period(s) of bursarship	Other offices held
John of Haxby	1269	Almoner 1269
Walter of Norton	1278-9, 1285	Chamberlain 1281; Lytham 1283-4; Almoner1291-2
William of Middleton	1281, 1283	Chamberlain 1284-6; Holy Island 1284; Coldingham 1304
Stephen of Howden [senior]	1283, 1284	Terrar 1300x1301
Ingram	1286	-
Henry of Faceby	1288	Lytham 1291
Richard of Brompton	1289	Terrar 1288-9; Sacrist 1302
Robert of Stamford	1289, 1308	-
Henry of Lusby	1291	Sacrist 1297; Holy Island 1300; Prior 1300-1301
Ralph of Mordon	1292-3	Sacrist 1300
Thomas de Aldewood	1294, 1295, 1296	Chamberlain 1300, 1302
Thomas of Haswell	1296, 1297-9, 1300, 1301, 1302-3, 1304, 1305, 1310-11, 1312	Almoner 1306, 1307, 1317, 1318, 1319; Terrar 1311, 1312, 1313, 1314, 1324; Sacrist 1316x20, 1325-7
Stephen of Howden [junior]	1300, 1301	Holy Island 1308x16
Hugh de Monte Alto	1305	Cellarer 1296; Holy Island 1302; Terrar 1306; Almoner 1310, 1311
Roger of School Aycliffe	1306-7, 1308	Granator 1295-6; Cellarer 1302
John of Harmby	1308-10, 1312, 1313, 1316, 1317-18	Hostiller 1326, 1327
John of Barmpton	1312, 1313	Cellarer 1319x20, 1321; Sacrist 1324, 1325; Proctor in Scotland 1333x34; Prior's Chaplain 1335x36
Alexander of Lamesley*	1313-15, 1316-17, 1318, 1319, 1320, 1321, 1322, 1332	Terrar 1316, 1318, 1321, 1329-33; Hostiller ?x1325; Chamberlain 1328x29, Jarrow 1333; Coldingham 1334; Subprior 1337
Nicholas [of Thockrington?]	1319-20	Succentor 1311; Subsacrist 1316; Granator 1322x23; Proctor in Scotland 1325-7, 1329-30, 1331-2
John Lutterell	1320,1321, 1323, 1324, 1325, 1326, 1327, 1328	Prior's Chaplain 1310; Hostiller 1311; Cellarer 1316-18, 1319-20, 1324; Sacrist 1321; Farne 1325, 1328x30; Terrar 1325x28
Alan of Marton	1322	Cellarer ?x1307, ?-1311; Communar 1307; Granator 1315-16, 1321; Terrar 1322x24; Feretrar 1328x29; Wearmouth 1335-8
William of Killingworth	1324, 1325	Feretrar 1343
John de Crepyng	1328-30	Terrar 1329, 1330, 1330x31
John of Hartlepool	1329	Chamberlain 1342-3, 1344-9
Robert of Cambois	1329-30	Hostiller 1330x31, 1331, 1332; Stamford 1333-38; Lytham 1342-48
William of Hexham	1330, 1335-6	Subsacrist 1311, Cellarer 1313x16, 1332x39; Farne 1326x27, 1330x34, 1341; Hostiller 1335
Walter of Scarisbrick	1330-1	Cellarer 1328, 1331, 1332; Hostiller 1328x33; Jarrow 1334-5; Terrar 1335x41; Coldingham 1341-54
William of Charlton	1331-2, 1333-5	Terrar 1342x45, 1347x48
Robert of Middleham	1332-3,1336-41	Cellarer 1329-30, 1335-6; Hostiller 1333-5; Farne 1335
Robert of Benton	1341-2, 1342-5, 1346	Granator 1333x41

Name of bursar	Period(s) of bursarship	Other offices held
Thomas of Stockton	1346, 1347-9	Cellarer 1343x46
John of Newton	1349-55	Feretrar 1349; Wearmouth 1349-50, 1367-9; Subprior 1355-8; Finchale 1360-3, Terrar 1365; Prior's Official 1367
Adam of Darlington	1355-7	Chamberlain 1362
Richard of Birtley	1357-63, 1364, 1365-7	Prior's Chaplain 1355-7; Terrar 1363, 1368; Sacrist 1364; Finchale 1369-73; Lytham 1373-9; Farne 1380-90
John Abell*	1363-4	Cellarer 1353, 1354; Farne 1357-8; Jarrow 1358-63; Granator 1363; Infirmarer 1369; Chamberlain 1370x75, Sacrist 1375-84
John of Berrington	1367-9, 1370-1, 1373-4, 1379-80	Terrar 1374-5, Almoner 1375; Chamberlain 1375x79; Terrar 1378x82; Finchale 1383x86
William de Aslakby	1371-3, 1375-6	Granator 1371x72; Almoner 1373x75; Terrar 1376x79, 1388-91; Lytham 1379-85; Holy Island 1391-7
Hugh of Howick*	1374-5	Communar 1372x73; Feretrar 1375-6
William of Killerby	1376-7	Granator 1371x77; Refectorer 1381; Cellarer 1381x87; Hostiller 1383-7; Prior's Chaplain 1391x92
Hugh of Sherburn*	1377-8	Proctor in Scotland 1375x76; Communar 1377x80; Hostiller 1381-3
Thomas Legat	1378-9	Cellarer of Finchale 1363-4; Granator 1368x70; Cellarer 1370x74, 1379x81; Proctor in Scotland 1375x76; Proctor of Norham 1376x79; Hostiller 1379x81; Jarrow 1381-7, 1391-93; Wearmouth 1395-98
Thomas of Corbridge	1380-8	Prior's Chaplain 1376x80; Lytham 1388-1405
John of Newburn	1388-91, 1394-6	Prior's Chaplain 1381x85; Almoner 1385, 1388x89; Proctor of Norham 1393; Hostiller 1394-5, 1397-9; Holy Island 1401-17
Thomas Lythe	1391-2, 1396-7	Communar 1381x82; Feretrar 1385x91, 1397-1401; Almoner 1392-6; Hostiller 1396-7; Terrar 1396-7, 1402; Sacrist 1401-4; Precentor 1406; Third Prior 1408; Jarrow 1408-10
Robert of Claxton*	1392-4	Stamford 1366-73; Feretrar 1374; Coldingham 1374x91; Hostiller 1387-8, 1392-4, 1395-6; Almoner 1392, 1396-7; Wearmouth 1395, Prior's Chaplain 1395x96; Terrar 1395x97; Holy Island 1397-1401.
Walter Teesdale*	1397-1400	Bursar of Oxford 1389x93; Hostiller 1399-1400; Jarrow 1402x12; Almoner 1412
Roger of Mainsforth	1400-1404, 1405-7	Prior's chaplain 1385x86; Hostiller 1389-91, 1400-03; Jarrow 1394; Terrar 1404x07
Richard Haswell*	1404-5, 1407-9	Granator 1401-03; Prior's Chaplain 1409x10; Lytham 1412-31; Almoner 1432-37
John Morris	1409-13	Communar 1408x09; Jarrow 1415-17; Holy Island 1417-30
William Drax	1413-17	Sacrist of Coldingham 1405, 1411x13; Almoner of Coldingham 1405; Coldingham 1418-41; Almoner 1420-24
Henry Helay*	1417-19	Prior's Chaplain 1413x17, 1420x22; Stamford 1422-26; Hostiller 1424-37; Terrar 1424x36
John Durham [junior]	1419-27	Cellarer of Finchale 1413; Subsacrist 1416; Cellarer 1417-19; Chamberlain 1427-8; Almoner 1428-32
William Partrike	1427-9	Granator 1421-7; Supervisor of Prior's Stock 1427-9
John Oll	1429-32	Communar 1427-8; Supervisor of Prior's Stock 1429x32

Source: I am indebted to Mr Alan Piper for the use of the lists and biographical details which he has compiled on the office holders and monks of Durham Cathedral Priory. Most of this information can be found in D. Rollason and L. Rollason (eds.), *Durham Liber Vitae* (London, 2007). An asterisk indicates that the individual is recorded as having been present in Oxford. Where the name of a cell is given without mention of an office, the individual was head of that cell.

Table 4: Number of bursars who held other positions during their monastic career

Prior's Administration	**No. of bursars who also held the office**	**Obedientiaries**	**No. of bursars who also held the office**	**Cells**	**No. of bursars who also held the office**
Prior	1	Almoner	13	Coldingham prior	5
Prior's chaplain	10	Chamberlain	9	Coldingham almoner	1
Prior's official	1	Communar	6	Coldingham sacrist	1
Sub-prior	2	Feretrar	6	Farne	5
Third prior	1	Hostiller	16	Finchale prior	3
Main Estate Officials		Infirmarer	1	Finchale cellarer	2
Terrar	18	Precentor	1	Holy Island prior	8
Cellarer	13	Refectorer	1	Jarrow	8
Granator	10	Sacrist	9	Lytham	7
Stock supervisors	2	Subsacrist	3	Oxford Bursar	1
Mines receiver		Succentor	1	Stamford	3
Proctor of Norham	2			Wearmouth	4
Proctor of Scotland	4				

Source: extracted from Table 3.

As well as the monastic community, the house was served by a large lay staff. Frequently the number of lay servants equalled or exceeded the numbers of monks in a house.[129] As well as the lay steward, a number of lay counsellors and advisors were retained.[130] For example in 1394 Walkyngton was retained as 'counsel' to the house for an annual pension of fifteen marks.[131] An earlier pension of 100 florins for life conceded to Lucas de Flisco elicited the critical description 'a grant which did not profit the house one iota'.[132] At a lower level the manors were entrusted to local *servientes*, and keepers were appointed for parks and mines.[133]

Details of appointments also survive for porters and janitors, purchasers, stable charges, and nappry charges, and these detail the duties of the post, its supervisor and its remuneration.[134] Reviews of household administration were evidently undertaken from time to time and resulted in schedules which detailed the number of servants allowed in a specified department. For example, the bakery was to have a single master-baker with five workers beneath him, and with the exception of the granator's boy and others with a legitimate reason for being there, 'all others were to be removed'.[135]

Major challenges and threats

The final section of this chapter outlines some of the threats and challenges to which the assets and revenue of Durham Cathedral Priory were subject to give an idea of the necessity for a system of financial control to protect them. The maintenance of the rights and assets of the house can be seen as a constant struggle with both natural forces and those embodied in military enemies, monks, tenants or other landlords, which sought to reduce or usurp them, and resulted in

[129] Knowles, *Monastic Order*, p. 440.
[130] Halcrow, 'Obedientiaries', pp. 7-21.
[131]. *HDST*, p. clxxvi.
[132] '*quae concessio nunquam domui profuit in una iota*': *HDST*, p. 101.
[133] A 1361 confirmation by the prior and convent of the office of park and mine keeper at Rainton for life with one robe, wheat and 6d weekly is printed in *HDST*, p. cxxxvi-vii. Unfortunately no details on any accounting responsibilities were defined, although the appointee agreed to undertake and bear the burdens and duties of the office.
[134] See for example, *HDST*, pp. cxxxviii-ix, clvii-ix for the appointment of a purchaser, and of stable and nappry charges.
[135] '*in pistrino sit unus magister pistor que sub se habeat quinque operatores*', '*omnes alios de pistrino volumus ammoveri*': DCA, Loc. XXVII: 16.

frequent recourse to the courts, leading one historian to comment that Durham Cathedral Priory was 'litigious to a degree that would have delighted the profession in any age'.[136] The house experienced many of the vicissitudes identified in chapter one. Its estates in Durham, Northumberland and the Scottish borders frequently suffered during the Anglo-Scottish wars of the first half of the fourteenth century. In the second year of the episcopate of Richard de Kellawe (1311-16) 'Durham was burnt by the Scots and a great part of the see was burnt and plundered', and a truce was purchased for 1,000 marks.[137] At the installation of Prior Geoffrey de Burdon in 1313, Durham Cathedral Priory was described as 'brought low by the wars of the Scots' and these problems continued throughout his priorate.[138] In 1315 the prior was almost captured by the Scots at Bearpark. He fled to Durham without completing mass, many of his household and much of his household possessions were captured along with sixty horses and 180 cattle, and Graystanes concludes 'the house was damaged in many ways by them [the Scots]': the whole of the eastern side of the see was plundered, and the invaders only departed in return for payment of 800 marks.[139] The start of the priorate of William of Cowton was also marked by an invasion of Scots who 'burnt down granges full of grain'. The chronicler adds that such dearth followed this devastation that a quarter of wheat sold for forty shillings, and that it could scarcely be found for sale.[140] An indication of the reduction in income which the priory suffered can be seen in the fall in income at the cell of Holy Island where a schedule prepared in 1328 listed the tithes and rents received during the year by township and added a comparison column giving the former level of yields for these same items: total income fell from £200 to £69, a reduction of almost 66 per cent.[141] Over twenty years later in 1350/1 the account-rolls record that no rents were received from Norham and the border region as all had been laid waste by the Scots.[142] An indication of the overall collapse in revenues from the border regions is given in Table 21, which shows tithe revenues falling from £625 in

[136] *Annals*, p. xxvi.
[137] '*combusta est Dunelmum per Scottos, et magna pars episcopatus combusta et depraedata*': *HDST*, p. 94.
[138] '*ex guerris Scottorum humiliata*': ibid., p. 95.
[139] '*deteriorata est domus in multis per eos*': ibid., pp. 96, cxii.
[140] '*combusserunt grangeas grano plenas*': ibid., pp. 102-3.
[141] See Table 23 for details of the figures contained in this document.
[142] J. Raine, *North Durham*, p. 98.

1293 to £28 in 1420. Durham Cathedral Priory was perhaps more fortunate though than Hexham whose canons were forced to remove to Bridlington as 'their dwellings and manors were reduced to ashes'.[143] Even so, by the end of the period under review substantial repair and rebuilding work was necessary. Prior John Wessington (1416-46) noted that many parts within the monastic precinct, namely within the cathedral church, the cloister, the library, the refectory, the prior's guest-hall, the infirmary, and the guest-house amongst others, were so ruined that it was utterly necessary that they be repaired.[144] He left an account of the building work undertaken during the thirty years of his priorate which listed a total expenditure of £6,123.[145]

Livestock disease was a problem. In 1313 a cattle pestilence appeared of a type not seen before, coinciding with a 'sterility of grain yields' so severe that it was claimed that 'women were eating their young on account of the magnitude of their hunger'.[146] Sheep too were affected by sickness and an account-roll of 1330 complains that the truth cannot be ascertained about the tithe of wool and lamb, 'for the sheep are everywhere dying'.[147] Of 730 lambs born in 1339/40 at the priory's sheep centre of le Holme, 288 died of murrain, a mortality rate of almost 40 per cent.[148] Severe weather conditions also produced devastating effects. Graystanes described devastating floods which drowned men, women and children, and such was the ensuing famine that 'so many thousands of men died in the fields, on roads and on footpaths, in towns and without, that there was scarcely anyone left to bury them'.[149]

The Black Death had a huge impact on the monastic community at Durham with fifty-two monks dying in the first outbreak in 1349.[150] A comparison of a bursar's rental of 1347/8 with lists of tenants who died during the outbreak has enabled it

[143] '*domibus suis et maneriis redactis in cineres*': Raine, *Hexham,* vol. 1, pp. xxiv, lviii, lxii.
[144] '*plures parcellae infra septa Monasterii, scilicet in Ecclesia, Claustro, Libraria, Refectorio, Hospicio Prioris, Infirmaria, Hostillaria, et aliis locis, adeo erant ruinosae, quod illas omnino oportuit repari*': *HDST*, p. cclxxii.
[145] Ibid., p. cclxxv.
[146] '*Mulieres parvulos prae famis magnitudine comedebant*': ibid., p. 96.
[147] Raine, *North Durham*, p. 84.
[148] DCA, Bursar 1316/17, 1329/30; enrolled livestock 1339/40.
[149] '*mortui sunt in campis, viis, et semitis, in civitatibus, et extra, tot millia hominum, quod vix erat qui sepeliret*': *HDST*, p. 97.
[150] Piper, 'The size and shape', p. 156.

to be estimated that slightly over half of Durham Cathedral Priory's tenants in the palatinate died, with a mortality rate ranging from 21 per cent to 78 per cent, and in excess of 50 per cent in sixteen out of twenty-eight townships surveyed.[151] Continuing periodic bouts of plague occurred throughout the remainder of the fourteenth century, and it seems that by 1400 the population was not much more than it had been after the initial impact of the Black Death in 1349.[152]

It would be wrong to suppose a natural respect prevailed which protected the church. On occasion its community and its possessions were subject to outright violence, such as the attack upon the prior and monks by residents of Hebburn at the manor of Wardley in 1326/7 which reputedly caused damage and loss of £20.[153]

Ownership and control of the cells could be contested, the more distant cells being especially vulnerable. Heads of cells could aim to assert their independence of the mother house. In 1361 Robert of Kelloe, prior of Lytham, was forced to renunciate a papal bull which he had obtained stating that he could not be removed without cause during his lifetime.[154] Coldingham in Scotland was especially vulnerable as the Scottish royal house resented its dependence on an English mother house. In 1318 it was granted to Dunfermline Abbey by Robert Bruce (1306-29).[155] Thereafter the rights of Durham Cathedral Priory were contested until 1478 when the Durham monks finally gave up their attempts to regain Coldingham.[156] Coldingham was not even safe from the attentions of a bishop of Durham. In 1304 Bek offered it to the Bishop of Byblos, who had been driven from his see by the advances of 'the Saracens', pending his restoration.[157]

[151] R. A. Lomas, 'The Black Death in County Durham', *Journal of Medieval History*, 15 (1989), p. 129; R. H. Britnell, 'Feudal reaction after the Black Death in the Palatinate of Durham', *Past and Present*, 128 (1990), p. 31.
[152] Lomas, 'The Black Death', p. 137.
[153] DCA, Loc. IV: 12.
[154] DCA, 2.4 Ebor. 29.
[155] *CClR, 1313-18* (London, 1893), p. 612.
[156] Dobson, *Durham Priory*, p. 13; R. B. Dobson, 'The last English monks on Scottish soil: the severance of Coldingham Priory from the monastery of Durham', in R. B. Dobson (ed.), *Church and Society in the Medieval North of England* (London, 1996), pp. 109-33.
[157] Fraser, *Records of Anthony Bek*, pp. 100-1.

On a smaller scale, monks despite the abhorrence in which *proprietas* was held, could retain, or even abscond with, income of the house for their own purposes. It would be wrong to perceive the religious community as always harmonious and untroubled by more worldly concerns and desires. In 1396, Richard of Eden was absolved for absconding with cash.[158] In 1400 a licence was granted for the absolution from excommunication of Hugh Sherburn who had been found guilty of stabbing the subprior in the stomach.[159] John of Tynemouth was imprisoned permanently at the monastery on 27 September 1420 for killing fellow-monk William Warner.[160] Aside from such serious and rare episodes, sheer carelessness could have a substantial cost. The sacrist's account of 1347/8 notes that a hundred shillings were lost in the church without further comment, investigation, or explanation.[161] An example of this type shows the need for officers and obedientiaries to render account to explain the application of the revenue generated from the assets under their control.

Court records show a range of offences against the property of the house including trespass, the trampling of the prior's crops, attacks by uncontrolled dogs on the prior's flocks, the pasturing of livestock on the prior's land, and interference with water courses. In 1349/50 the vicar of Merrington was accused of trampling the prior's wheat twelve times, his oats thirty-two times, and his peas twice causing total damage of one hundred shillings.[162] In 1356 John Potter was accused of allowing his dogs to chase and kill twenty-two of the prior's sheep at a cost to the prior of forty shillings.[163] In 1342 it was claimed that the diversion of an underground watercourse had halted production at a coal mine in Ferryhill at a cost to the prior of a hundred pounds.[164]

Tithes and other dues could be withheld or disputed. In 1368 Urban V (1362-70) issued a mandate warning that all those withholding tithes and revenues from the

[158] DCA, Loc. XVII: 3.
[159] DCA, Loc. III: 44.
[160] DCA, Loc. XXVII: 3.
[161] *DAR*, vol. 2, p. 380; ibid., vol. 3, p. xvii.
[162] DCA, Loc. IV: 144.
[163] DCA, Loc. IV: 40.
[164] DCA, Loc. IV: 35.

prior of Holy Island would be excommunicated.[165] In 1384 there was a dispute with a parishioner of St Oswald's church concerning the payment of a *mortuarium vivum*.[166] In 1407 the prior excommunicated those who wrongfully removed the tithes of hay at Aycliffe.[167]

Priory lands and buildings which were leased out might not be adequately maintained. In 1398/9 for example John of Guildford was accused of neglecting to repair the prior's mill and his mill pond, and instructions were issued to check the archives to ascertain his responsibility for this matter.[168]

Theft was common, including the unauthorized cutting down of trees and theft of timber and building materials; the stealing of grain, of hay, coal, and even silver from a church. Dozens of cases are recorded in court proceedings. In 1325 two cartloads of hay were taken at Houghall.[169] In 1326/7 four quarters of wheat were stolen from the prior's demesne.[170] In 1338/9 the theft of building materials from a property of the terrar was reported.[171] Coal was mined illegally from the prior's pit at Hett in 1342.[172] In 1348 the theft of the prior's timber was reported at Billingham.[173] In 1355 John Creler of Wearmouth was accused of taking wheat at a cost of ten marks.[174] In 1385/6, the prior sued Thomas Willy for cutting thorn trees in the lord's waste for forty years past without licence at a cost to the prior of 100s.[175] Even churches were targeted: in 1407 the prior excommunicated those who had entered the church at Jarrow and stolen silver ornaments.[176] The local gentry could also infringe priory rights. An undated document catalogues a list of injuries done to the house by John Lord Lumley including the cutting down of the prior's trees, grazing on priory land and not paying rents and debts.[177]

[165] DCA, Cart. I, f36v.
[166] DCA, Pr. Reg. II, f208v.
[167] DCA, Reg. Parv. II, f2r-v.
[168] DCA, Loc. IV: 188.
[169] DCA, Loc. IV: 60.
[170] DCA, Loc. IV: 12.
[171] DCA, Loc. IV: 1.
[172] DCA, Loc. IV: 38.
[173] DCA, Loc. IV: 78.
[174] DCA, Loc. IV: 154.
[175] DCA, Loc. IV: 200.
[176] DCA, Reg. Parv. II, f1v-2r.
[177] DCA, 4.3 Finch. 12a.

Attacks on the priory's rights could also come from its metropolitan. In 1410 during a visitation, the archbishop of York questioned the right of Durham Cathedral Priory to appropriate certain churches, but on being presented with the relevant documentation concluded that the appropriations were legitimate.[178] Even long established rights could be challenged at any time, and there was an on-going need for adequate evidence of rights to be maintained.

The fruits of many assets were shared and these could often be challenged. At Bywell, the prior alleged in 1344 that the vicar had wrongfully taken a tenement.[179] In 1346/7 there was a dispute over the split of the coal tithe between Durham Cathedral Priory and the vicar of the appropriated church of Merrington.[180] In 1380 the perpetual vicar of Norham complained to the bishop of Durham that his share of the income of the parish was inadequate. The bishop agreed and ordained that rather than receiving a portion in kind, the vicar should receive an annual amount of twenty pounds in silver.[181] Disputes also arose over the priory's share of court amercements levied in the bishop's courts, and over fishing rights with the bishop's men.[182]

An interesting example of a situation in which the priory referred back to documents created 276 years earlier is provided in a dispute with Croyland Abbey. In 1167 a disagreement over the vill and church of Ederham was settled before an august assembly including King William the Lion (1165-1214), the bishops of St Andrews and Glasgow and the abbots of Dunfermline and Melrose. Croyland Abbey resigned all their claims to Durham in return for which Durham agreed to pay Croyland an annual pension of nine silver marks. In 1332 the Abbot of Croyland claimed payments were in arrears to the sum of £108 covering eighteen years. He evidently won his case as the 1333/4 bursar's roll records a payment of ten pounds to him for arrears owed. In 1443 the Abbot of Croyland appealed to law again when the pension fell into arrears by two years.[183] This

[178] DCA, 3.2 Archiep. 1a.
[179] DCA, 4.3 Sacr. 19.
[180] DCA, 2.3 Pont. 11a.
[181] DCA, 2.3 Pont. 12.
[182] DCA, 2.2 Pont. 10; DCA, 2.4 Pont. 6.
[183] DCA, 1.4.Ebor. 9; DCA, 1.4 Ebor. 11; DCA, bursar, 1333/4, *soluciones debitorum*.

case shows the need to retain original agreements, to record payments and to obtain acquittances for them.

Conclusion

This chapter has shown how Durham Cathedral Priory shared in some of the general trends and movements outlined in chapter one, but was also subject to specific influences relating to the geographical location of the house and its endowments. Durham Cathedral Priory was at times prosperous, at others in debt. War, plague and harvest failures had a major impact on the house's economy, which was based upon a myriad of small transactions which needed to be monitored, enforced and recorded. The administration of the house's assets was entrusted to a large number of officers and obedientiaries whose activities needed to be controlled and reviewed. Additionally the property and rights of the house needed to be protected from the encroachments of both tenants and other landlords.

In 1200 it is unlikely that an extensive written system of accounting records and controls was in place. How and why such a system emerged is a major question. The bursars' accounts constitute an important area for investigation because of their size and the large proportion of the house's income and expenses which was recorded in them. The granators' accounts have also been identified as worthy of examination because of their neglect by Fowler. A variety of areas which required financial control have been identified: the collection of rents, the operation of cells and obediences, and the monitoring of the financial position of the house.

Chapter 3: The Accounting Material and Key Questions

Introduction

The purpose of this chapter is to identify a number of areas and questions to be explored and to outline the strategy to be used to investigate the accounting material surviving from Durham Cathedral Priory. It starts by a brief examination of the work which has already been undertaken on medieval accounting, much of which has focused on analysing the form and purpose of manorial accounts, and identifies a number of areas which have aroused doubt and sometimes disagreement as to their interpretation. It then reviews the entire corpus of accounting materials which survive from Durham Cathedral Priory, looking at the history of the collection and previous storage arrangements, and preparing a number of tables to assist in its analysis. These indicate the quantity of surviving material from each office, its earliest extant item, and the proportion of subsequent years from which material survives. A more detailed table lists the types of accounting record which survive from each office by year. This is followed by a brief review of the material which has been transcribed and has been published. Finally a number of key questions are listed for further investigation including general themes in later medieval monastic finance raised in chapter one and particular issues relating to Durham Cathedral Priory raised in chapter two, and the strategy adopted to explore the almost overwhelming volume of accounting material is outlined.

Medieval accounting research

A traditional focus of medieval accounting history research has been on manorial accounting and agency relationships. Indeed, even this focus has at times seemed incidental to other concerns. As Jack observed, medieval accounting has tended to be overlooked except in so far as the origins and early development of the double entry system may be traced.[1] In contrast, the contents of account-rolls, and the information which they provide on subjects such as income levels, yields, and farming patterns, have been viewed as important sources for economic historians leading one to claim: 'Few medieval institutions have elicited more

[1] S. M. Jack, 'An historical defence of single entry book-keeping', *Abacus*, 2 (1966), p. 137.

attention and interpretation than the account-roll.'[2] Chatfield in his chapter on medieval account keeping described both government and manorial accounting and the importance of the agency relationship: 'Manorial officers kept accounts not for the sake of the business entity, as they would today, but for their own protection'.[3] Accounts were designed to attest the stewardship of an agent, bailiff or reeve, who was to account for all the income which he had received or should have received less any payments he had made, rendering the balance to his lord, or carrying any arrears forward to the next period. The income side of the account was known as the 'charge' and the expense side as the 'discharge'. The difference between the two represented an amount of indebtedness of the agent to his lord or *vice-versa* depending upon whether the charge or the discharge was higher. Thus unlike a modern Income Statement it was not concerned with the calculation of a 'profit' figure. The concept of the 'return' from, 'profitability' of, or 'worth' of a manor was not however ignored, and values for these were sometimes calculated using figures from the charge and discharge account as a starting point.[4]

Manorial accounts, frequently rendered at Lammas (1 August) or Michaelmas (29 September), might contain a cash account, a grange account (detailing movements in grain stocks), a livestock account, and sometimes a 'works' account which itemized labour services due and the use made of them.[5] All of these components were laid out in the charge and discharge format outlined above. Interestingly the earliest enrolled accounts, in which the accounts of a group of manors are written in a single roll, date from 1208, whereas the earliest separate manorial account dates from 1233/4.[6] Campbell has suggested that at first, accounts were drawn up and enrolled after audit, but that from the 1250s they began to be produced on the

[2] J. A. Raftis, *The Estates of Ramsey Abbey* (Toronto, 1957), p. 122
[3] M. Chatfield, *A History of Accounting Thought* (New York, 1977), pp. 19-31, 25.
[4] These values have been explored in E. Stone, 'Profit-and-loss accountancy at Norwich Cathedral Priory', *TRHS*, 5th series 12 (1962), pp. 25-48; C. Noke, 'Accounting for bailiffship in thirteenth century England', *Accounting and Business Research*, 11 (1981), p. 137; D. Postles, 'The perception of profit before the leasing of demesnes', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 116-138. For a more detailed discussion see chapter 6, pp. 200-4.
[5] R. E. G. Kirk (ed.), *Accounts of the Obedientiars of Abingdon Abbey* (Camden Society, new series 51, 1892), pp. ix-x; B. M. S. Campbell, *English Seigniorial Agriculture 1250-1450* (Cambridge, 2000), pp. 26-7.
[6] Ibid., p. 27.

manor and handed over and corrected at the audit, after which they might be enrolled.[7]

Medieval accounts have been criticized for their conservatism and described as 'monolithic' and 'inflexible and miserly'.[8] However, Harvey in his analysis of the forms of written manorial accounts identified three broad phases in the development of written manorial accounts: an early phase (c. 1200 - c. 1270) with diverse forms; a second period (c. 1270 - c. 1380) which showed great standardisation and great detail; and a final phase (c. 1380 - c. 1530) in which the accounts were less detailed.[9]

Accounts have been described as a solution to the 'managerial difficulties' of direct exploitation of manorial demesnes.[10] The more detailed accounts of the second phase (c. 1270 – c. 1380) identified by Harvey can readily be tied in to the requirements of an estate which is directly managed rather than leased out.[11] A lease required only a comparison of the records of the lease agreement (detailed in a survey, extent or rental) with the rental payments, whereas land under direct management entailed a much greater variety of payments and receipts including payments for labour and materials; and income from the sale of different crops and livestock at different times, the prices of which would fluctuate depending upon market conditions. Harvey's third and final phase (c. 1380 - c. 1530) in which the accounts become less detailed can be linked to the tendency for land to be leased out again for cash payments.[12] The accounts merely had to record the rental income rather than the varieties of agricultural income and expense experienced under direct management.

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[7] Ibid., p. 28.
[8] D. L. Farmer, 'Prices and wages', in H. E. Hallam (ed.), *The Agrarian History of England and Wales*, vol. 2 (Cambridge, 1988), pp. 733, 785; M. Page, 'Challenging custom: the auditors of the bishopric of Winchester, c. 1300–c. 1310', in M. Prestwich, R. H. Britnell and R. Frame (eds.), *Thirteenth Century England VI: Proceedings of the Durham Conference 1999* (Woodbridge, 1997), p. 39.
[9] P. D. A. Harvey, *Manorial Records* (London, 1999), pp. 25-40.
[10] M. M. Postan, 'A note on the farming out of the manors', *EHR*, 31 (1978), p. 522.
[11] For general movements among landlords away from leasing towards direct management and the eventual reversal of this trend, see chapter one, pp. 39-41.
[12] Campbell, *English Seigniorial Agriculture*, p. 28.

The complexity and difficulties in interpreting medieval accounts have been noted. It has been pointed out that figures from the account-rolls may be misleading 'for they are figures of the potential as opposed to the actual income'.[13] There has also been disagreement and doubt over what specific terms such as *arreragia* or *remanencia* (the balance shown at the bottom of an account) actually indicate.[14] Lack of uniformity in the format of accounts and in their terminology has led to disagreements and on occasion to a dubious interpretation of the figures which the accounts contain. For example, in commenting on accounts presented by the bursar of Durham Cathedral Priory, Dobson disputes Knowles' interpretation of the *superplusagium* figure in charge and discharge accounts as 'a mass of floating capital'.[15] The *superplusagium,* which arose when the total discharge exceeded the total charge, has aroused interest as to what it represents. Did the agent actually pay expenses from their own funds, or did it represent expenses which were listed in the account-roll, but which had not yet actually been paid? Postles and Noke have examined this *superplusagium* or *excessus* balance in manorial accounts.[16] On occasion it appears to represent items from the discharge section of the account which had not been paid by the reeve; on others perhaps the reeve had paid expenses from his own funds. Noke concludes that it is an ambiguous phenomenon, and Postles notes that, for a fair proportion of the excessus balances which he examined, the auditors were able to reduce the claim of the bailiff, which suggests that the bailiff was presenting an account with an understated charge or overstated discharge to improve his own return at the expense of the lord's.[17]

The majority of the above studies have been overwhelmingly concerned with manorial accounts, and thus an examination of the accounting records from Durham Cathedral Priory provides an opportunity to explore a network of accounts, both manorial and non-manorial, from a range of officials enabling the

[13] R. R. Davies, 'Baronial accounts, incomes and arrears in the later Middle Ages', *EcHR*, 21 (1968), p. 211.
[14] C. Noke, 'Agency and the *Excessus* balance in manorial accounts', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), p. 139.
[15] Dobson, *Durham Priory*, p. 261.
[16] D. Postles, 'The "excessus" balance in manorial accounts', *Bulletin of the Institute of Historical Research*, 54 (1981), pp. 105-10; Noke, 'Agency', pp. 139-59.
[17] Noke, 'Agency', p. 156; Postles, 'Excessus', p. 106.

analysis of the role of accounting, perhaps extending beyond the simple stewardship function outlined above, in the management and maintenance of a large corporation.[18] It allows an exploration of some of the areas of complication and dispute outlined above; an opportunity to assess the reasonableness of the general accounting framework, particularly in the light of the specific attacks made upon monasteries for the allegedly sporadic and unsystematic manner in which accounting and account record keeping were conducted. Coulton observed: 'If this misappropriation of monastic funds, unlicensed or semi-licensed, was the main cause of financial decay, it found a natural concomitant in careless book-keeping or even in the total absence of regular accounts'.[19] Noting that most accounts were for a year, he concluded that statutes which mandated more frequent accounting were largely ignored and that obedientiaries were left practically unsupervised from one year's end to another, the annual audit being the only check upon them.

The actual Durham accounts have received something of a bad press. Fowler has asserted that there is a consistent problem with arithmetical inaccuracy in the accounts, a finding reiterated more recently by Threlfall-Holmes.[20] Assertions of inflexibility and a lack of adaptability have also been made: 'The format as well as the contents of the surviving monastic account-rolls changed so little during decades and even centuries that they are themselves the best tribute to the extraordinary conservatism and rigidity of Durham's accounting organisation'.[21] These charges perhaps reflect an extension of the viewpoint, epitomized in the title of an article 'Why was science backwards in the middle ages?', that the period was not one of experimentation and innovation.[22]

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[18] See also, F. G. Davenport, *The Economic Development of a Norfolk Manor 1086-1565* (London, 1967); P. D. A. Harvey (ed.), *Manorial Records of Cuxham, Oxfordshire, c. 1200-1359* (Oxford Record Society, 50, 1976); M. Bailey (ed.), *The English Manor c. 1200-c. 1500* (Manchester, 2002). Household accounts have been investigated in C. M. Woolgar (ed.), *Household Accounts from Medieval England*, 2 vols. (Oxford, 1992-3).
[19] G. G. Coulton, *Five Centuries of Religion*, vol. 3. (Cambridge, 1936), p. 448.
[20] *DAR*, vol. 3, p. liv; M. Threlfall-Holmes, *Monks and Markets: Durham Cathedral Priory 1460-1520* (Oxford, 2005), p. 31.
[21] Dobson, *Durham Priory*, p. 255.
[22] M. M. Postan, 'Why was science backward in the Middle Ages?', in M. M. Postan, *Essays on Medieval Agriculture and General Problems of the Medieval Economy* (Cambridge, 1973), pp. 81-6.

Detailed work has been undertaken on accounting materials at a number of other ecclesiastical institutions.[23] However limited work has been done on Benedictine houses in the northern province from which, with the exception of Durham Cathedral Priory, few accounting records survive or have been published.[24]

Review of extant accounting material at Durham Cathedral Priory

This section reviews the extant accounting material from Durham Cathedral Priory to see what if any conclusions may be drawn about the accounting system from the incidence and coverage of the accounting material, and to assist in the identification of an initial body of accounting material to be sampled. This analysis is based largely upon the *Handlist*.[25] This section surveys the survival and storage of the archive and its chronological coverage. It then examines the surviving material by office, by incidence and by accounting record type.

There remains from Durham Cathedral Priory one of the largest collections of medieval accounting materials from any medieval institution outside royal government. Durham Cathedral Priory was one of a number of monastic houses which did not disappear completely at the suppression, but which survived in a different form following its transformation into a cathedral chapter which continued to enjoy the use of many of the resources owned by its medieval predecessor. Thus there was a continuity in administration and a reason to preserve ancient records potentially useful in upholding claims to land or revenue at a much later date. For similar reasons, large collections of medieval accounting material also survive from the cathedral priories at Canterbury, Norwich, Westminster, Winchester, and Worcester.[26]

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[23] See notes 26, 36.

[24] A limited number of account-rolls from Selby and Whitby have been published: J. H. Tillotson (ed.), *Monastery and Society in the Late Middle Ages: Selected Account Rolls from Selby Abbey, Yorkshire, 1398-1537* (Woodbridge, 1988); J. C. Atkinson (ed.), *Cartularium Abbathie de Whitby, Ordinis S. Benedicti, Fundatae Anno MLXXVIII*, vol. 2. (Surtees Society, 72, 1881), pp. 553-85, 600-25.

[25] I am indebted to Mr. Alan Piper for the use of this handlist, which he has compiled listing the medieval accounting material found in Durham Cathedral Archives, and which he kindly made available to me in electronic form. Most of the information contained in this handlist is now available at http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcdguide.xml#node.1.4.7.1.10.1.1. A hard copy is available for consultation in the search room of 5, The College.

[26] R. A. L. Smith, *Canterbury Cathedral Priory: A Study in Monastic Administration* (Cambridge, 1943); H. W. Saunders, *An Introduction to the Obedientiary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930); B. Harvey, *The Obedientiaries of Westminster Abbey and their*

A record type of which there are no survivals is the tally, although these were used extensively in the transfer of quantities of physical stock and coinage as demonstrated by frequent references within the surviving written accounts.[27] The tally was made from a single piece of wood which was marked and split into two upon the delivery of money or goods from one party to another with each of the parties retaining one part of the tally. At the preparation of the account and the audit, the two parts would be reunited and matched to confirm the amount which had been delivered by one party to the other.[28] Indentures provided a similar form of control over the delivery and receipts of money and goods but in written form. Examples with both counter parts of the indenture surviving remain from Durham Cathedral Priory. The 'teeth' were often overwritten to render the forging of a single counterpart more difficult.[29]

Unfortunately not much is known about the storage and cataloguing of the accounting material in the period until 1421. Such knowledge could potentially reveal much about the intended and actual purpose of the accounts. It is likely that much of the material was kept, under the charge of a *Cancellarius* or *Librarius*, in the Treasure House or Spendement, a vaulted chamber, dating from the thirteenth century, which still exists beneath the later dormitory on the west side of the cloister.[30] Certainly by the fourteenth century the account-rolls were stored in large flat wooden boxes divided into three or four compartments with sliding lids and iron handles at the end, of which examples remain at 5, The College.[31] Thomas Swalwell (c. 1483-1539) has been identified as the first monk 'to give systematic attention [to] the financial documentation generated by the process of annual accounting to which the Durham community attached much

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Financial Records (Woodbridge, 2002); G. W. Kitchin (ed.), *Compotus Rolls of the Obedientiaries of St. Swithun's Priory, Winchester* (London, 1892); J. M. Wilson, J. H. Bloom and S. G. Hamilton (eds.), *Accounts of the Priory of Worcester* (Worcester Historical Society, 21, 1907).

[27] See chapters four and six.

[28] W. T. Baxter, 'Early accounting: the tally and the checker-board', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 201-16.

[29] See Illustrations 2, 9 and 21 for examples.

[30] W. A. Pantin, *Report on the Muniments of the Dean and Chapter of Durham* (Privately printed, 1939), pp. 1-2; *Rites*, p. 84.

[31] An illustration is provided in A. J. Piper, 'Dr Thomas Swalwell: monk of Durham, archivist and bibliophile (d. 1539)', in J. P. Carley and C. G. C. Tite (eds.), *Books and Collectors 1200-1700: Essays presented to Andrew Watson* (London, 1997), p. 77.

importance'.[32] His hand has been identified as that which added to the head of the dorse of each account-roll, where it would be readily visible when the account was rolled up, a note indicating the office to which the account related, the name of the accounting officer and the opening year of the account. He also gathered the accounts into short runs for a particular office. Whether the account-rolls were transferred along with the registers, by the sixteenth century, into the 'register house' on the east side of the cloister is not known. However, after the Dissolution some at least of the muniments were transferred into the former chapel of St. Helen, over the great east gateway which leads from South Bailey into The College.[33] In the late eighteenth and nineteenth centuries significant reorganisation and cataloguing took place. Unfortunately the arrangement of the account-rolls before this exercise was not recorded. This could have shed light on the history and use of the account-rolls for many of which more than one copy survives. It could for example have provided information as to whether one copy was retained by the office holder and another in the central treasury, and whether rolls from the cells were relocated to Durham at their earlier dissolution, and would have been useful particularly where draft and fair copies of a roll survive.[34] However, their earlier storage arrangements remain largely a matter of conjecture. In 1859 the chapter ordered the muniments to be moved to the 'New Library' (formerly the dormitory) because of damp. In 1867 St. Helen's chapel above the east gateway to The College was restored and the then Durham Cathedral Muniments stored there. Between 1939 and 1945 they were moved down to the ground floor next to the porters lodge. In 1948 the records were placed in the care of the university, and in 1951 moved to the Prior's Kitchen. In 1992 they were removed to 5, The College where they remain.[35]

[32] Thomas Swalwell was a monk at Durham Cathedral Priory, who served in a number of offices including chancellor and terrar: ibid., p. 78.
[33] Pantin, *Report*, p. 7.
[34] The English cells of Durham were dissolved as follows: Jarrow, Holy Island and Lytham were leased before 30 December 1539; the remainder were dissolved with the mother house on 30 December 1539, although the site and buildings of Durham College, Oxford were not finally surrendered until 1534: M. Heale, *The Dependent Priories of Medieval English Monasteries* (Woodbridge, 2004), pp. 310-13; H. E. D. Blakiston (ed.), 'Some Durham College rolls', in M. Burrows (ed.), *Collectanea: Third Series* (Oxford Historical Society, 32, 1896), p. 22.
[35] Information on the storage of the medieval accounts has been taken from *A Guide to the Durham Cathedral Muniments*.

The number of accounting items which remain number into the thousands. The exact figure would depend upon the criteria for counting: should a document with accounts for more than one year or for more than one office or location or more than one accounting form count as a single item or as several items? An indication of the scale of the resource available is given in Table 5, which lists the number of extant items surviving from each office.

The earliest largely complete item is a bursar's rental from 1270 and the collection covers the entire period following until the dissolution of the house in 1540, although the series of accounts are far from complete and are interspersed with significant gaps. The accounts thus cover a period in general as extensive, and often more so, than those surviving from other religious houses: Abingdon Abbey 1322-1479; Battle Abbey 1275-1513; Bec Abbey 1272-1300; Bolton Priory 1286-1378; Bury St Edmunds Abbey 1247-61; Canterbury Cathedral Priory 1198-1533; Exeter Cathedral 1279-1514; Malton Priory 1244-57; Norwich Cathedral Priory 1265-1536; Peterborough Abbey 1329-1535; Selby 1398-1537; Sibton Abbey 1328-1509; Thetford Priory 1482-1540; Westminster Abbey 1281-1539; Winchester Cathedral Priory1308-1537; Worcester Cathedral Priory 1278-1534.[36] It can be seen from the above list that substantially earlier accounts occur only at Canterbury Cathedral Priory.

[36] Kirk, *Obedientiars of Abingdon Abbey*; E. Searle and B. Ross (eds.), *Accounts of the Cellarers of Battle Abbey* (Sydney, 1967); M. Chibnall (ed.), *Select Documents of the English Lands of the Abbey of Bec* (Camden Society, 3rd series 73, 1951); M. Chibnall (ed.), 'Compotus rolls of the English lands of the Abbey of Bec (1272-1289)', in *Camden Miscellany XXIX*, (Camden Society, 4th series 34, 1987); I. Kershaw and D. M. Smith (eds.), *The Bolton Priory Compotus 1286-1325* (Woodbridge, 2000); P. D. A. Harvey, 'Mid-13th-century accounts from Bury St Edmunds Abbey', *Transactions of the British Archaeological Association Conference*, 20 (1998), pp. 128-38; Smith, *Canterbury Cathedral Priory*, pp. 222-3; A. M. Erskine (ed.), *The Accounts of the Fabric of Exeter Cathedral, 1279-1353*, 2 vols. (Devon & Cornwall Record Society, 24, 1981; 26, 1983); L. J. Lloyd, *The Library of Exeter Cathedral* (Exeter, 1956), p. 21; R. Graham, 'The finance of Malton Priory, 1244-1257', *TRHS*, new series 18 (1904), pp. 131-156; Saunders, *Obedientiary and Manor Rolls*, p. 8; J. Greatrex (ed.), *Account Rolls of the Obedientiaries of Peterborough* (Northamptonshire Record Society, 33, 1983); P. I. King (ed.), *The Book of William Morton, Almoner of Peterborough Monastery 1448-1467* (Northamptonshire Record Society, 16, 1954); Tillotson, *Monastery and Society*; A. H. Denney (ed.), *The Sibton Abbey Estates: Select Documents 1325-1509* (Suffolk Records Society, 2, 1960); D. Dymond (ed.), *The Register of Thetford Priory*, 2 vols. (Norfolk Record Society, 59, 1994; 60, 1995); B. Harvey, *Living and Dying in England 1100-1540: the Monastic Experience* (Oxford, 1993), pp. 252-3; G. W. Kitchin (ed.), *Compotus Rolls*; J. M. Wilson, J. H. Bloom and S. G. Hamilton (eds.), *Accounts of the Priory of Worcester* (Worcester Historical Society, 21, 1907), pp. xi-xxvi.

Table 5: Number of extant accounting records by office from the earliest record to the Dissolution

Office	No. of extant items	Office	No. of extant items
Officers		**Cells (contd.)**	
Terrar	27	Lytham	193
Bursar	316	Oxford	211
Cellarer	442	Stamford	57
Bursar-Cell. Ind	112	Wearmouth	187
Granator	118	**Manors**	
Bursar-Gran. Ind.	99	Enrolled	15
Obedientiaries		Bearpark	31
Almoner	243	Belasis	2
Chamberlain	115	Bewley	23
Communar	34	Billingham	15
Feretrar	149	Dalton	8
Hostiller	201	Elvethall (Hostiller)	60
Infirmarer	112	Ferryhill	8
Sacrist	119	Fulwell	36
Proctors		Heworth	1
Norham	135	Houghall	32
Scotland	10	Ketton	47
Durham St. Marg.	22	Merrington	8
Durham St. Oswald	23	Muggleswick[37]	0
Hemingbrough	9	Pittington	58
Howden	7	Rainton[38]	0
Eastrington	1	Wardley	19
Cells		Westoe	30
Coldingham: Prior	44	**Other**	
Coldingham: Sacr.	27	Mines/trees/other	26
Farne	210	*Ludi prioris*	6
Finchale	228	Building	40
Holy Island	248	Livestock	118
Jarrow	219	**Total no. of items**	4,501

Source: The data in this table is largely compiled from information given in the *Guide to Durham Cathedral Muniments*, supplemented by information from the *Handlist*, available at http://reed.dur.ac.uk/xtf/view?docId=ead/dcd/dcdguide.xml#node.1.4.7.1.10.1.1.[39]

[37] Accounts for Muggleswick are included in the livestock accounts.

[38] No separate accounts survive from Rainton. However accounts for this manor are included in the enrolled accounts.

[39] The guide lists accounts, rent-rolls and rentals separately. In the above table these three categories have been aggregated. Some items exist in duplicate: these have been counted as a single record. Some items have been bound into books: each book counts as a single record, although in fact it may contain a number of records for a number of years or may be particularly large such as the *Feodarium Prioratus Dunelmensis*, the survey of the freeholdings of the main monastic estate undertaken in 1430, which runs to 92 printed pages: W. Greenwell, *Feodarium Prioratus Dunelmensis* (Surtees Society, 58, 1871), pp. 1-92.

Immediately evident is the scale of accounting performed at Durham Cathedral Priory (even counting conservatively, over 4,500 items remain) and the extent to which it permeated throughout the organisation. Monks may have been primarily dedicated to the *opus dei*, but this spiritual dedication did not preclude the allocation of resources to the extensive work involved in preparing, writing up and storing large quantities of financial records. The volume of material surviving was a major factor in the decision to limit the chronological scope of this thesis.[40]

Table 6 aims to give a broad indication of the amount of material which survives from the earliest accounting record of the house and for each accounting office until 1421. For this and the following tables in this chapter, a year is counted if there is an account which ends in that year. The second column gives the earliest year from which an accounting record survives, and the third column the number of years for which accounting material survives. Columns four and five indicate the proportion of years for which material survives first since the earliest account from that reporting centre, and secondly since 1270 the year of the earliest complete accounting record. The percentage figures are a very rough form of indicator, as for example in some years multiple records remain, and additionally there is a huge variation in the quantity of material contained within a single record. A cellarer's account for example may contain thirteen detailed monthly accounts, and a bursar's compotus roll may exceed six metres in length. Other items in contrast may be merely a fragment of an account or a tiny indenture measuring only a few centimetres in length. Nevertheless, the table does give some comparative idea of the richness or paucity of material remaining from each office.

[40] It is hoped to be able to undertake future research to analyse the remainder of the accounts surviving between 1421 and the Dissolution.

Table 6:

Years from which accounting material survives by office or activity 1270-1421

Office Obedience Manor Etc	Earliest extant accounting record	Number of years from earliest record to 1421	Number of years from which accounting records survive	% of years from which records survive from earliest record to 1421	% of years from which records survive from 1270 to 1421 (152 years)
Officers					
Terrar	1324	98	9	9	6
Bursar	1270	152	111	73	73
Cellarer	1300	122	59	48	39
B-C Indent.	1361	61	22	36	14
Granator	1295	127	32	25	21
B-G Indent	1397	25	15	60	10
Obedientiaries					
Almoner	1290	132	69	52	45
Chamberlain	1335	87	42	48	28
Communar	1311	111	6	5	4
Feretrar	1376	46	41	89	27
Hostiller	1303	119	87	78	57
Infirmarer	1353	69	30	43	20
Sacrist	1311	111	60	54	39
Proctors					
Norham	1299	123	31	25	16
Scotland	1326	96	9	9	6
Hemingbrough	1418	4	1	25	1
St. Oswald's	1332	90	3	3	2
Cells					
Coldingham:P	1343	79	31	39	26
Coldingham:S	1312	110	23	21	15
Farne	1358	64	50	78	33
Finchale	1303	119	77	65	51
Holy Island	1308	114	82	72	54
Jarrow	1303	119	70	59	46
Lytham	1310	112	58	52	38
Oxford	1382	40	39	98	26
Stamford	1365	57	22	39	14
Wearmouth	1321	101	55	54	36

Office Obedience Manor Etc	Earliest extant accounting record	Number of years from earliest record to 1421	Number of years from which accounting records survive	% of years from which records survive from earliest record to 1421	% of years from which records survive from 1270 to 1421 (152 years)
The Manors					
Enrolled	1297	125	16	13	11
Bearpark	1297	125	41	33	27
Belasis	1303	119	8	7	5
Bewley	1297	125	22	18	14
Billingham	1297	125	26	21	17
Dalton	1303	119	17	14	11
Elvethall	1383	39	6	15	4
Ferryhill	1306	116	8	7	5
Fulwell	1332	90	37	41	24
Heworth	1278	144	2	1	1
Houghall	1300	122	38	31	25
Ketton	1297	125	52	42	34
Merrington	1376	46	8	17	5
Muggleswick	1297	125	7	6	5
Pittington	1278	144	58	40	38
Rainton	1299	123	8	7	6
Wardley	1278	144	33	23	22
Westoe	1304	118	38	32	25
Wingate	1304	118	2	2	1
Other					
Mines	1411	11	10	91	7
Ludi prioris	1390	32	3	9	2
Building	1367	55	21	38	14
Livestock	1297	125	34	27	22

Source: as Table 5.

Financial records survive from over forty different sources of which the officers and obedientiaries of the priory constitute some eleven, the proctors four, the cells ten, the manors eighteen as well as a variety of livestock accounts, accounts for particular building or refurbishment projects, mining accounts, ad-hoc accounts from individual building projects and accounts for the *ludi prioris* (the periods of recreation which monks were permitted to spend away from the main house at one

of the priory manors or cells).[41] Accounting material survives from the offices of the terrar, bursar, cellarer and granator. Indentures recording transfers between the offices of the bursar and cellarer and bursar and granator have been categorized separately as each indenture relates to two offices rather than to a single one. From the obedientiaries, material survives from the almoner, chamberlain, communar, feretrar, hostiller, infirmarer and sacrist. Accounts survive from the proctors of Norham, Scotland and Hemingbrough and St Oswald's. Material remains from all nine of the cells: Coldingham, Farne, Finchale, Holy Island, Jarrow, Lytham, Stamford, Oxford, and Wearmouth. This is mainly produced for the cell as a whole by its head who might be given the title of 'prior' (as at Coldingham, Finchale, Lytham and Stamford) or 'master' (as at Farne, Holy Island, Jarrow and Wearmouth). At Coldingham, the largest of the cells, accounts rendered by the sacrist have also survived, and it is likely that accounts were also rendered by other officials such as the cellarer there and perhaps at Finchale another of the larger cells.[42] At Durham College, Oxford accounts were rendered by the warden and also by the bursars. Manorial accounts survive from the sixteen manors which comprised the main priory estate: Bearpark, Belasis, Bewley, Billingham, Dalton, Ferryhill, Fulwell Heworth, Houghall, Ketton, Merrington, Muggleswick, Pittington, Rainton, Wardley and Westoe. Manorial accounts also survive from the manors of Elvethall, which was controlled by the hostiller, and from Wingate, which formed part of the endowment of the cell of Finchale. Additionally the manors of Sacristonheugh and Witton formed part of the endowments of the sacrist and almoner respectively. Their accounts however were included within those prepared by the obedientiary. Certain centres were concerned primarily with animal husbandry and from these survive livestock accounts. Both manorial and livestock accounts exist in individual and enrolled format.

[41] Additionally an example of a chantry account from the chantry of Bishop Walter Skirlaw for 1402/3 prepared by Thomas Lythe survives and has been transcribed: DCA, Misc. Ch. 2651; *DAR*, vol. 3, p. lix.

[42] The earliest surviving account from the sacrist of Coldingham, also includes brief accounts for the almoner and terrar. These entries are not repeated in subsequent accounts: DCA, Coldingham sacrist 1311/12; *Coldingham*, pp. i-ii.

The earliest item, the bursar's rental of 1270, provides the starting point for a period of 152 years reviewed in this thesis.[43] Accounting material survives from the office of bursar for 111 of these years or from 73 per cent of the possible total. No other office comes close to this level for the 152 year period. Those offices from which material survives from over 30 per cent of the possible years include, in descending order, the hostiller (57 per cent), the cell of Holy Island (54 per cent), the cell of Finchale (51 per cent), the cell of Jarrow (46 per cent), the almoner (45 per cent), the cellarer and sacrist (39 per cent each), the cell of Lytham and the manor of Pittington (38 per cent each), the cell of Wearmouth (36 per cent), the manor of Ketton (34 per cent), and the cell of Farne (33 per cent). There is significant variation in the date of the earliest account for each office. After the bursar, material appears from the almoner in 1290, from the hostiller in 1303, and from the sacrist and communar in 1311. The earliest material from the terrar is 1324, from the chamberlain 1335, and the first entries for the infirmarer and hostiller are as late as 1353 and 1378 respectively. An early start date however does not necessarily entail the survival of a larger quantity of material. The communar's earliest record is 1311, but material survives from only 6 years in the period until 1421. From the cells, accounting records commence in 1303 for Jarrow and Finchale, but as late as 1382 for Oxford, perhaps beginning when the college was put on an independent financial footing following the support and bequest of Thomas Hatfield, Bishop of Durham (1345-81).[44] The manors offer some of the earliest accounts with Bearpark, Bewley, Billingham, Heworth, Ketton, Muggleswick, Pittington, Rainton and Wardley all commencing to render accounts before 1300. Merrington (1376) and Elvethall (1383) stand out by their lateness. Some of these later start dates may be the result of missing material, others may arise because a reporting office was created at a later date, alternatively such absences and gaps in the remaining accounting material may give support to Coulton's assertion of careless book-keeping and the absence of regular accounts.[45]

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[43] This rental is printed in R. A. Lomas and A. J. Piper (eds.), *Durham Cathedral Priory Rentals*: *I Bursars Rentals* (Surtees Society, 198, 1986), pp. 21-9.
[44] R. B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), pp. 346-7. A single earlier *status* of 1315 survives which comprises a list of vestments, books etc held at Durham College, Oxford: Blakiston, 'Some Durham College rolls', pp. 35-38.
[45] Coulton, *Five Centuries*, vol. 3, p. 448.

When looking at the number of years from which material survives from the earliest record of a particular office the above percentages automatically increase, and a number of offices demonstrate the survival of accounting material from a substantial proportion of years: the cell of Oxford (98 per cent); mines (91 per cent); the feretrar (89 per cent); the chamberlain (48 per cent); the infirmarer (43 per cent); the manor of Fulwell (41 per cent); the prior of Coldingham and the cell of Stamford (39 per cent each); building works (38 per cent); the manor of Bearpark (33 per cent); the manor of Westoe (32 per cent); and, the manor of Houghall (31 per cent). Some offices however stand out by the overall paucity of the remains from their office including those of the terrar, the communar, the proctors, many of the manors and the livestock accounts.

Even the shortened period to 1421 contains some 1,775 items. Many of these entries reflect more than one type of accounting material in a year, and also years for which accounts survive in duplicate or even on occasion in triplicate. A variety of accounting records survive. These include the *status*, the *compotus* or *ratio*, the *rentale*, indentures, schedules for the sale of tithes, lists of arrears due to an office, amounts due to creditors from an office, and amounts of uncollectable rents in the form of waste and decay. A closer examination, in chapter four, will allow a definition of these items and their purpose. Tables 7 and 8 show the incidence of accounting record by type.[46] Table 7 includes the material remaining from the officers and obedientiaries of the priory, from the proctors, and from the priory cells and manors. Table 8 includes the livestock accounts. Table 7 contains a column for each year after 1289. Before that date years from which no accounts survive are not shown. Table 8 shows only years from which accounts remain. Table 8 demonstrates that even within the single account category of livestock, a range of over eighty possible subsidiary accounts are contained based upon location and animal type and age.

[46] A number of individual accounts relating to trees, executorship expenses, taxation etc are not included in the above table.

Table 7: Incidence of accounting record by type

	Year end 12-:																Year end 13-:							
	70	73	78	79	86	89	90	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07
Officers and Obedientiaries																								
Terrar																								
Bursar	r	r		c					t	c/t	c/t	t	t		c	c		c		c				c
Cellarer																	c/s						c	
Bursar-Cellarer Indentures																								
Granator												c	c				c				c		c	
Bursar-Granator Indentures																								
Almoner							r																	
Chamberlain																								
Communar																								
Feretrar																								
Hostiller																				c/s				
Infirmarer																								
Sacrist																								
No. of offices with accounts	1	1	0	1	0	0	1	0	1	1	1	2	2	0	1	1	2	1	0	2	1	0	1	1
Proctors																								
Proctor of Norham																		c/t						
Proctor of Scotland																								
Proctor of Hemingbrough																								
Cells																								
Coldingham: Prior																								
Coldingham: Sacrist																								
Farne																								
Finchale																				s				
Holy Island																								
Jarrow																				s				
Lytham																								
Oxford																								
Stamford																								
Wearmouth																								
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	2	0	0	0	0
Manors																								
Enrolled Manorial Accounts														e		e	e	e	e	e	e	e	e	
Bearpark														e			e		e	e	e	e	e	
Belasis																			e	e	e	e	m	
Bewley														e			e		e	e	e	e	m	
Billingham														e					e	e	e	e	m/e	
Dalton																				e			m	
Elvethalll (Hostiller)																								
Ferryhill																							e	
Fulwell																								
Heworth			m																					
Houghall																	e	e	e				e	
Ketton														m			e			e	e	e	e	
Merrington																								
Muggleswick														e			e	e	e	e	e			
Pittington			m		m									e			e	e	e		e	e		
Rainton					m											e	e	e	e	e	e	e		
Wardley			m			m	m	m									e		e	e	e			
Westoe																					e	e		
Wingate (Finchale)																					m	m		
No. of manors with accounts	0	0	3	0	2	1	1	1	0	0	0	0	0	6	0	1	8	4	9	9	11	9	0	0
Livestock																								
Stock-keeper																								
Enrolled Livestock Accounts																								
Holme														e										
Muggleswick														e										
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
Other																								
Mines																								
Ludi prioris																								
Building																								
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total no of offices with surviving accounts	1	1	3	1	2	1	2	1	1	1	1	2	2	8	1	2	10	6	9	13	12	9	1	1

	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Officers and Obedientiaries																											
Terrar																	o										
Bursar	t/a	c/t	t/a	c/t	t		c	c	t	c/a	c/a	c/a										c	c/d	c/d/t	c	c/a/d	c
Cellarer	c/s		c		c/d/s	c	c	c		c/a	c/s		c/s		c/s		c/s	c/s	c/s	c	c	c	c/d	d		d	c/s/d
Bursar-Cellarer Indentures																											
Granator		c				c		c	c	c												c					
Bursar-Granator Indentures																											
Almoner						r		r										r			r			r		r	r
Chamberlain																											
Communar				t																							
Feretrar																											
Hostiller											s							a	c/s	s					c/a		c/o
Infirmarer																											
Sacrist				t							s					c	c										
No. of offices with accounts	2	2	2	3	2	3	2	4	2	3	4	1	1	0	1	1	3	3	2	2	2	3	2	3	3	3	4
Proctors																											
Proctor of Norham								c	c		c	c	c	c							c/a		c	c			c/a
Proctor of Scotland																			c/o	c	c	c	c		c		
Proctor of Hemingbrough																											
Cells																											
Coldingham: Prior																											
Coldingham: Sacrist					c/o																						
Farne																											
Finchale	s			s		s	s	s	s	s													s	s		s	
Holy Island	s																		s	s	s		s		s	s	
Jarrow			s			c/s	c/s/o							s				s	s		s		s	s		s	s
Lytham			s	s																						s	
Oxford																											
Stamford																											
Wearmouth														s													
No. of offices with accounts	2	0	2	2	1	2	2	2	2	1	1	1	1	3	0	0	0	1	3	2	4	1	5	3	2	4	2
Manors																											
Enrolled Manorial Accounts			e										e	e		e	e	e	e								
Bearpark			e										e	e				e			m	m	m	m	m	m	m
Belasis													e				e		e								
Bewley										m				e		e	e		e				m		m	m	
Billingham			e						m	m			e	e			e	e	e		m	m	m	m		m	m
Dalton			e						m				e	e		e	e	e	e						m	m	
Elvethalll (Hostiller)																											
Ferryhill										m				e				e							m	m	m
Fulwell																									m		
Heworth																											
Houghall													e	e			e										
Ketton			e							m				e			e	e	e						m		m
Merrington																											
Muggleswick			e																								
Pittington			e							m			e	e		e	e	e	e		m	m		m	m	m	m
Rainton																											
Wardley						m	m									e	e	e	e			m	m	m	m	m	m
Westoe			e										e	e		e	e	e	e	m	m	m	m	m	m		
Wingate (Finchale)																											
No. of manors with accounts	0	0	7	0	0	1	1	0	2	5	0	0	7	9	0	5	9	8	8	1	4	5	5	5	9	7	6
Livestock																											
Stock-keeper																											
Enrolled Livestock Accounts												l				l											
Holme																l											
Muggleswick												l															
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0
Other																											
Mines																											
Ludi prioris																											
Building																											
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total no of offices with surviving accounts	4	2	11	5	3	6	5	6	6	9	5	4	9	12	1	8	12	12	13	5	10	9	12	11	14	14	12

	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Officers and Obedientiaries																		
Terrar																		
Bursar	c/o	c/a/t	c	c	c	c	c/t	c/t	c/d/t	c/t	c/t	t	t	c/a/t/	c/t/o	c/o	c	c/o
Cellarer				c	c		c		c	c	c		c	c	c		o	
Bursar-Cellarer Indentures																		
Granator								c					c					
Bursar-Granator Indentures																		
Almoner				r	s	c/s	c/s		c/s	r/c/s	r/c/s			c/s			s	c/s
Chamberlain	c				s				c/s/e/a		c	c	c	c	c	c	c	c
Communar											t							
Feretrar																		
Hostiller	c/a/o			s		s	s	s	s	s	c	c/s	c/s	c/s	c/s	c/s	c/s	c
Infirmarer																		
Sacrist				s	c	c/s/a	c/s		c/s	c/s	c/s	c/s/t		c/s	c/s	c/s	c/s	c/s
No. of offices with accounts	3	1	1	5	5	4	5	3	6	5	7	4	5	6	5	4	6	5
Proctors																		
Proctor of Norham	o	c/a			c/a			c		a	c			a	c			
Proctor of Scotland					c													
Proctor of Hemingbrough																		
Cells																		
Coldingham: Prior									c		c/s	c/s	c/s	c/s		c/s		c/s
Coldingham: Sacrist										c	c						c	
Farne																		
Finchale	s	s		s							c/s/a	c/s/a	c/s	c/s	c/s			c
Holy Island				s		c/s	c/s	c/s	c/s	c/s	c/s	c/s	s	s			c/s	
Jarrow	s			s		s	c/s/o				c	c	c	c/s			c/s	c/s
Lytham				s			s	s	c/s/o	c/s	c/s	c/s	c/s	c/s	c/s			c/s
Oxford																		
Stamford																		
Wearmouth				s						c/s	c/s	c/s	c/s	c/s		c		
No. of offices with accounts	3	2	0	5	2	2	3	3	3	5	8	6	6	7	3	2	3	4
Manors																		
Enrolled Manorial Accounts																		
Bearpark	m	m	m	m		m	m	m	m	m								
Belasis																		
Bewley			m	m		m				m								
Billingham	m		m	m		m		m		m								
Dalton			m			m	m			m								
Elvethalll (Hostiller)																		
Ferryhill																		
Fulwell		m	m	m			m			m								
Heworth										o								
Houghall															m			
Ketton	m	m	m			m				m								
Merrington																		
Muggleswick																		
Pittington		m		m		m	m				m					m		
Rainton																		
Wardley	m		m	m						m					m			
Westoe			m	m		m	m			m								
Wingate (Finchale)																		
No. of manors with accounts	4	4	8	7	0	7	5	2	1	9	1	0	0	0	2	1	0	0
Livestock																		
Stock-keeper				o	c				l		o					l	l	l
Enrolled Livestock Accounts						l	l		l	l	l		l			l	l	l
Holme																l	l	l
Muggleswick						l	l		l	l						l	l	l
No. of offices with accounts	0	0	0	1	1	2	2	0	3	2	2	0	1	0	0	4	4	4
Other																		
Mines																		
Ludi prioris																		
Building																		
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total no of offices with surviving accounts	10	7	9	18	8	15	15	8	13	21	18	10	12	13	10	11	13	13

Key for Table 7 and Table 8

The year at the top of a column denotes an account ending in or relating to that year. Some accounts are for twelve months, many for shorter or longer periods. Not all accounts retain a title containing a date. The dating used here follows that of the handlist compiled by Mr Alan Piper, which has dated undated accounts by means of other information contained within the account rolls including the officials named, amounts which may be agreed with other dated accounts etc.
The completeness and legibility of accounts varies extensively: some may be transcribed *in toto*, others may allow for the transcription of a few lines only. A number of individual accounts relating to trees, executorship expenses, taxation etc are not included in the above table.

a = arrears due to office. c = compotus. d = debts owed by office. e = enrolled manorial account. i = indenture. l = enrolled livestock account. m = individual manorial account.
o = other (including schedules of expense, waste, decay and irrecoverable amounts). r = rental. s = status. t = sale of tithes.

Source: *Handlist*

Table 7: Incidence of accounting record by type (continued)

	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	Year end 14-: 00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21
Officers and Obedientiaries																																																																					
Terrar																																							c					c																		c		c	c	c	c	c
Bursar	c/o/a	c	c/o	c	c/o	c	c/a	c	c/o	c	c	c/a		c	c	c	c		c	t	c	c	c/d	c/d	c/d	c/d	c/d	c/d/o	c/d	c/d	t	c/d/t	c/d/t	t	c/d/t/c	c/d/o/	c/d/t	c/d	c/d	c			c	c/d/o	c/d/o/	c/a		c/a	c/a	c	c		c/s/a		c/s/a	c	c/s	c	c/a	c/a	c/s/o/a		c	c	c/s		c/s/a	c	c/o
Cellarer	o		o		o								o		c									c		c										c	c	c	c		c			c								c			c		c	c	c			c	c	c	c	c		c	c
Bursar-Cellarer Indentures									i																						i			i	i						i			i	i	i	i	i	i	i	i		i	i	i						i	i			i	i	i	i	
Granator																									c																							o		c				c	c	c	c	c		c	c	c	c	c	c	c		c	
Bursar-Granator Indentures																																													i					i	i		i	i	i	i					i	i	i		i	i	i	i	i
Almoner	c/s/a	c/s/a	c													c	c	c	c/s	c	c/s	c	c	c	c	c	c/d/s		c						s				c	c	c	c	c	c	c/s	c	c/s	c	c	c/s	c/s	c	c	c	c	c	c/s		c	c	c/o	c	c	c	c	c/s	c/s	c/s	c
Chamberlain	c/a	c/s/a	c	c/a	c	c/a	c				c	c	c	c	c	c			c/s		c		c		c	c	c																								c	c/s	c		c	c/s	c	c	c	c	c	c/s							
Communar																		t	t																																							o							c				
Feretrar																								o	c/o	c	c/o	c/o	c/o	c/o	c/o/s	c	c	c	c/d		c	c	c						s	c	c/o	c	c/o/s		c/o	c/o	c/o	c/o	c/o	c/o	c/o	o	o	c/o	c	c	c	c	c	c/s	c	c	c
Hostiller		c	c/s	c	c	c/s	c	c	c	c	c	c	c/s	c	c	c	c	c	c/s			c	c	c	c	c	c	c	c	c	c/d/s	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c/s	c/s	c	c	c	c		c	c/s	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c
Infirmarer	c/s	c	c	c	c	c	c	c	c	c								c/d	c													s	c	c	c	c	c	c	c	c	c				c	c	c															c	c	c		c			c
Sacrist	c/s	c/s		c/s	c		c/s	c	c	c	c				c			t	t						c/a	c/a	c/a	c	c	c	c	c		c	c		c		c			c		c	c	c				c	c	c	c	c	c	c	c/a	c/o		c/o	c	c/o	c	c	c	s		c	c/a
No. of offices with accounts	6	6	6	5	6	1	5	4	5	4	4	3	3	3	5	4	3	5	7	2	3	3	4	5	7	7	6	4	5	4	5	4	4	6	7	4	6	5	7	5	5	3	3	6	9	7	5	6	5	7	8	5	8	7	10	8	8	6	6	7	9	10	10	8	11	10	7	10	9
Proctors																																																																					
Proctor of Norham									c						c																																			c	c		c	c	c	c	c											c	c
Proctor of Scotland														c	c	c																																																						
Proctor of Hemingbrough																																																																		c			
Cells																																																																					
Coldingham: Prior	c/s	c/s		c/s	c/s	c/s	c/s	c/s	c/s	c/s	c	c/s	c/o	c	c	c	c	c	c/s	c/s	c/s	c/s																									c	c						c															
Coldingham: Sacrist	c	c	c				c			s	c	c	c	c	c	c	c	c	c/s	c/s	c/s/a	c/s		c																																					c								
Farne						c	c	c	c	c/d	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c	c			c	c	c	c	c						c	c	c	c/s	c			c	c	c	c	c	c	c	c	c	c	c	c			c	c	c	c	c	c	c	c	c	c/s/a
Finchale			c/s	c	c/a?	c	c/d	c/s/a	c/a?	c/a?	c/s/a	c	c	c	c/s/a	c	c				c/d	c	c	c/d/a	c	c	c	c/s			c/a				c	c/a	c/a	c/a	c/a	c/a	c/a	c/a	c/a	c	s	c/s/a	c/a			c/s/a	c/s/a	c/a	c/a	c/a	c/a	c/a	c/a	c/a	c/s/a	c	c		c/s/a	c/s/a	c	c	c/a	c	
Holy Island	c/s	c/s				o	c		c	s	c	c	c	c	c	c	c	c	c/s	c/s	c/s	c/s	c		c	c	c	c	c/s	c	c	c	c/r	c	c	c/a	c	c	c	c	c	c		c	c	c	c		s	c	c	c	c	c	c	c	c/s	c	c	c	c	c/s	c	c/s	c/s	c/s	c/s	c	c
Jarrow			c/s	c	c	c	c	c	c	c	c	c	c	c		c	c	c	c/s	c/s	c/s	c	c		c		c/s			c/s	c		c	c	c					c	c					c					c	c	c	c	c	c/s	c	c	c		c/r	c		c/s	c/s	c		c	c
Lytham	c	c/s	c/s	c/s	c/s		c	c	c	c/s												c	c	c	c	c	c	c		c	c	c	c				c	c	c	c	c	c	c	c	c	c	c	c	c	c										c	c	c	c	c	c/s	c/s	c/s	c	c
Oxford																														c	c/o					o	c/s	c	c	c	c/s	c	c	c	c		c	c	c	c	c	c	c	c	c	c/o	c	c	c	c	c	c	c	c	c	c	c	c/o	c/o
Stamford													c											c	c		c	c/s	c	c	c/s/o	c	c	c	c	c	c	c											c						c	c				c			c					c	c
Wearmouth								s	c	c/s						c	c	c	c/s	c	c	c	c	c	c	c	c/s	c/s	c/s	c/s	c/s	c/s		c	c	c	c	c	c	c		c/s		c	c/s	c/s	c/s		c		c	c	c	c	c	c/s	c/s					c	c	c	c/s	c	c		c
No. of offices with accounts	4	4	4	4	4	0	7	6	8	8	6	6	7	7	7	8	7	6	6	6	7	8	6	6	7	5	6	5	4	7	8	6	5	4	5	5	6	6	6	7	6	6	4	5	5	6	7	4	6	6	7	6	7	8	8	8	7	6	4	6	7	6	7	7	7	8	6	8	8
Manors																																																																					
Enrolled Manorial Accounts																																																																					
Bearpark																		m	m	m	m	m	m																					m	m	m	m					m	m		m														
Belasis																																																																					
Bewley																		m	m	m	m		m	m	m	m	m																										m	m	m	m													
Billingham																																																																					
Dalton																																																																					
Elvethalll (Hostiller)																															m	m			m						m				m																								
Ferryhill																																																																					
Fulwell																		m	m	m	m	m	m	m		m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m						m	m								m	m	m								
Heworth																																																																					
Houghall																		m	m	m	m	m	m	m	m	m	m	m	m	m	m	m		m			m	m	m	m	m	m	m	m	m	m	m							m	m	m													
Ketton																		m	m	m	m	m	m	m	m	m	m	m	m	m				m			m	m	m	m	m	m	m	m	m	m	m	m	m	m	m		m	m	m			m											
Merrington																								m	m	m	m	m	m	m																																							
Muggleswick																																																																					
Pittington																									m	m	m	m	m	m	m	m	m				m	m	m		m	m	m	m	m	m	m	m						m	m	m	m	m			m	m					m	m	m
Rainton																																																																					
Wardley																							m	m	m	m	m	m	m																																								
Westoe																			m	m	m	m	m	m																		m	m	m	m	m	m	m	m	m	m		m			m													
Wingate (Finchale)																																																																					
No. of manors with accounts	0	0	0	0	0	8	0	0	0	0	0	0	0	0	0	0	0	5	6	6	6	5	7	7	6	7	7	6	6	5	4	0	2	3	2	1	4	4	4	3	5	5	5	6	6	5	5	3	2	3	3	1	4	4	5	4	1	4	1	1	2	1	0	0	0	0	1	1	1
Livestock																																																																					
Stock-keeper																																		l																		c																	
Enrolled Livestock Accounts																				l						l			l			l		l		l	l	l	l								l	l																	l	l			l
Holme																				l									l			l		l		l												l																c	l		c	c	c/l
Muggleswick																				l						l			l			l																																					
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	2	0	0	3	0	0	3	0	3	0	2	1	1	1	0	0	0	0	0	0	0	1	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	2	1	1	1	2
Other																																																																					
Mines																																																											c	c	c	c	c	c	c	c	c	c	
Ludi prioris																																						c	c	c																													
Building															c	c																							c/o							c	c	c/o	c/o	c/o	c/o	c/o	c	c	c	c	c	c		c	c	c	c	c			c	c	
No. of offices with accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	1	0	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	0	1	2	2	2	2	2	1	1	2	2	0
Total no of offices with surviving accounts	10	10	10	9	10	9	12	10	13	12	10	9	10	10	13	13	10	16	19	17	16	16	17	18	20	21	19	15	18	16	17	13	11	16	14	12	17	17	20	16	16	14	12	17	20	19	19	16	14	17	19	14	20	20	24	21	17	16	12	16	20	19	19	18	21	20	17	22	20

Key for Table 7 and Table 8
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n the

Key for Table 7 and Table 8

The year at the top of a column denotes an account ending in or relating to that year. Some accounts are for twelve months, many for shorter or longer periods. Not all accounts retain a title containing a date. The dating used here follows that of the handlist compiled by Mr Alan Piper, which has dated undated accounts by means of other information contained within the account rolls including the officials named, amounts which may be agreed with other dated accounts etc.
The completeness and legibility of accounts varies extensively: some may be transcribed *in toto*, others may allow for the transcription of a few lines only. A number of individual accounts relating to trees, executorship expenses, taxation etc are not included in the above table.

a = arrears due to office. c = compotus. d = debts owed by office. e = enrolled manorial account. i = indenture. l = enrolled livestock account. m = individual manorial account. r = rental.
o = other (including schedules of expense, waste, decay and irrecoverable amounts). s = status. t = sale of tithes.

Source: *Handlist*

Table 8: Incidence of accounting record by type: livestock

	1297	1310l19	1323	1340	1341	1343	1344	1345	1347	1350	1351	1352	1372	1377-78	1381	1384	1386	1388	1389	1390	1391	1399	1400	1401	1417	1418	1421
	EMA	ELA	Shear	shear	shear																						
Aldingrange: *bovettarius*																	l										
Bartoncotes: sheep/*bercarius*		l		l	l	l																					
Bearpark: *bercarius*													l		l	l				l			l				
Bearpark: cattle & horses	m	l	l	l	l																						
Bearpark: cheese	m																										
Bearpark: cowherd						l																					
Bearpark: horses									l																		
Belasis: sheep/*bercarius*		l		l	l	l	l	l		l	l	l				l											
Bewley: sheep/*bercarius*		l		l	l	l	l	l		l	l	l															
Birkhouses: *bercarius*															l	l	l	l					l		l		
Birkhouses: *boves*																									l		
Birkhouses: *stirkettarius*													l			l	l			l	l		l				
Burnhamschele: *stirkettarius*																		l									
Burnhope: *boves* , *iuvenci*																l											
Burnhopeshiel in Weardale: *stirkettarius*																		l									
Burntshiel: *bercarius*													l		l	l				l	l		l				
Carpshiel: *vaccarius*													l	l	l	l	l	l			l						
Cash account										l	l	l															
Cattle around manors										l	l	l															
Dalton								l		l	l	l															
Easter Blackdene: *vaccarius*																l	l	l			l						
Edmondbyers: *bovettarius*																l											
Ferryhill: *bercarius*				l	l	l	l	l		l	l	l									l						
Ferrymoor: sheep		l																									
Goldhill: *bercarius*				l	l								l														
Healey: *vaccarius*																l											
Hesleden: sheep		l																									
Heworth: sheep/*bercarius*								l					l			l											
Hoggecote: *bercarius*																								l			
Holme: *bercarius*				l	l	l(ewes)	l	l		l	l	l	l		l	l	l	l					l	l		l	
Holme: *bercarius* (muttons)							l	l		l	l	l															
Holme: *bidentes*			l																								
Holme: cheese and butter	m																										
Holme: *hoggettarius*																l	l						l				
Holme: *oves*			l																								
Horses																			l	l	l						
Houghall: *hoggettarius*																								l			
Houghall: sheep/*bercarius*		l	l			l	l				l	l	l		l	l	l			l	l		l				
Ketton: *bercarius*					l	l	l			l	l	l	l		l	l											
Ketton: *bercarius* (lambs)							l																				
Ketton: sheep/*bercarius* (muttons)		l		l	l		l			l	l					l											
Ketton: *vaccarius*															l	l											
Mem.: cows to *instaur*																											
Mem.: lamb liveries from Ferryhill to Ketton & Heworth							l																				
Mem.: movt of stirketts																l											
Mem.: re account of Relley																	l										
Mem.:instaur's cash transactions																	l										
Merrington: *bercarius*								l		l	l	l			l	l											
Middle Blackdene in Weardale: *vaccarius*																					l						
Middle Blackdene: *bovettarius*																l											
Middle Blackdene: *vaccarius*																	l				l						
Muggleswick and Waskerly: cattle										l	l	l															
Muggleswick: *bercarius*				l	l	l	l			l	l																
Muggleswick: *bercarius* (muttons)										l	l	l															
Muggleswick: horses & cattle				l																							
Muggleswick: horses, cattle, sheep		l																									
Muggleswick: *stirkettarius*														l	l												
Muggleswick: *vaccarius* /cattle					l	l	l						l	l	l	l											
Muggleswick: *stodardus*					l																						
Netherdeyhous: *vaccarius*													l	l	l	l	l	l		l			l				
Overdayhouse: *vaccarius*													l	l	l	l	l	l		l			l				
Overheworth: *bercarius*										l	l	l															
Pittington: cheese	m		l																								
Pittington: sheep/*bercarius*		l	l	l	l	l	l	l		l	l	l			l												
Pollowhill: *bercarius*													l		l	l	l										
Quittance																	l										
Relley: *stirkettarius*															l	l				l		l	l				
Rispihirst: *vaccarius*																l											
Sheep	m																										
Simonside															l												
Stock-keeper: receipts from sales						l																					
Wardley												l								l	l						
Wardley: stock from *bovettarius*																					l						
Waskerley: *bovarius* /*bovettarius*				l									l		l	l		l									
Waskerley: *vaccarius*													l	l	l		l			l	l						
Waskerleyhead: cattle/*vaccarius*					l									l		l		l					l				
Waskerleyhead: stirks					l																						
Waskerleyhead: *stottarius*																							l				
Weardale:*boviculi*	m																l										
Westgate: *bercarius*													l		l	l	l	l								l	
Westgate: cattle																										l	
Westoe/The Hope: sheep/*bercarius*		l		l	l	l	l	l		l	l	l			l	l	l	l		l			l				
Wharnley: stirkettarius																	l	l		l	l					l	
Whitehall: *vaccarius*																							l			l	
No of items per year	6	11	6	13	16	13	14	10	1	17	18	17	16	7	21	30	20	13	1	12	13	1	18	1	2	6	1

For key and source see Table 7.

The year at the top of a column denotes an account ending in or relating to that year. Some accounts are of income and expenses for twelve months, many for shorter or longer periods, and others represent assets or liabilities or a combination on a specific date.[47] The coincidence of accounting dates and period ends is considered in chapter four.

The tables indicate the extent to which series of consecutive accounts occur and conversely where there are gaps. Additionally they permit the identification of particular years for which material survives from a range of offices. The scarcity of material before 1300 is immediately evident. However after this date there are no major periods in which there is a dearth of accounts across all reporting centres. Even the period of the Scottish invasions after Bannockburn and that following the arrival of the Black Death in Durham in 1349 did not result in a universal halt in the production of accounting material. [48] Of the officers of the house, the dominance of the accounting records from the bursar is evident, followed by the cellarer. The granators' accounts show a reasonable survival rate from 1298 to 1317. Thereafter only three accounts survive until 1400 after which a reasonably complete series resumes until 1421. From the obedientiaries of the main house, entries are sparse until the 1330s. From the proctors, there is only one account which predates 1315, thereafter accounts survive predominantly from the proctor of Norham until 1350, after which a few accounts occur from the 1360s, and a number from the first decade of the fifteenth century and finally for the years 1420 and 1421. No cell account survives from before 1300. The earliest are from Jarrow and Finchale from 1303. A cluster survives from the period 1308 to 1317 after which there is a hiatus until 1324 with the single exception of a survival from Jarrow of 1321. Thenceforth there are no large chronological gaps for the cells as a group, although Finchale, Holy Island and Jarrow predominate until the 1340s after which Coldingham, Lytham and Wearmouth survivals increase. The most noticeable gap occurs from Coldingham in the period after

[47] Tables 7 and 8 are based upon data drawn from the *Handlist* compiled by Mr Alan Piper. Not all accounts retain a title containing a date. On occasion dating has been done by using other information contained within the account-rolls including the officials named and amounts which may be agreed with other dated accounts. Full details are available in the card index maintained at 5, The College.

[48] B. Dodds, 'Durham Priory tithes and the Black Death between Tyne and Tees', *Northern History*, 39 (2002), p. 17.

1377, perhaps a reflection of the increasingly difficult struggle to retain control in the climate of 'chauvinistic nationalism of the late medieval kingdom of Scotland'.[49] The block of manorial material which commences in 1299 is a reflection of the fact that the manorial accounts at this date were enrolled, and thus a single surviving enrolment provides the accounts for a number of manors. It seems likely that this process of enrolment ceased after 1326 as from that point forward only individual manorial accounts have survived. Between 1350 and 1370 there is a conspicuous gap in the manorial accounting records across all manors. By the second decade of the fifteenth century, manorial accounts are only seen at Pittington and Elvethall, quite probably a reflection of the fact that the majority of manors were being leased out at this date. A study has confirmed that Elvethall was kept in hand by the hostiller throughout the later Middle Ages.[50] Muggleswick appears first in the enrolled manorial accounts in Table 7, but after 1310 it appears in the enrolled livestock accounts in Table 8. Livestock accounts survive from each decade between 1296 and 1421 with the exception of the 1360s.

The pattern of occurrence of particular entries invites some questions. Thus for example the accounting forms left by the officers, the bursar, the granator and the cellarer are predominantly in *compotus* form whereas those from the cells are predominantly in *status* form until the 1340s after which they are combined with a *compotus*, or on occasion replaced by the *compotus* alone. The enrolment of manorial accounts appears to cease after 1326. Schedules of arrears, debts and waste and decay start to appear later in the fourteenth century.

Published accounting material from Durham Cathedral Priory

A proportion of the accounts have been published. The accounting material from certain of the cells has been published more fully with reasonably complete editions for the cells of Coldingham, Finchale, Jarrow and Wearmouth.[51]

[49] Dobson, *Durham Priory*, p. 317.
[50] R. A. Lomas, 'A northern farm at the end of the Middle Ages: Elvethall Manor, Durham, 1443/4-1513/14', *Northern History*, 18 (1982), pp. 26-53.
[51] J. Raine (ed.), *The Correspondence, Inventories, Account Rolls, and Law Proceedings of the Priory of Coldingham* (Surtees Society, 12, 1841); J. Raine (ed.), *The Charters of Endowment, Inventories and Account Rolls of the Priory of Finchale* (Surtees Society, 6, 1837); J. Raine (ed.),

Additionally a selection of accounts, though far from complete, has been published for the cells of Farne, Holy Island, Lytham and Oxford.[52] A number of proctor accounts for Scotland and Norham are available.[53] Accounts of the officers and obedientiaries of the main house are included in the three volume set issued by the Surtees Society.[54] However, given the huge volume of the material to be treated, the editors decided to publish only extracts from the accounts. These extracts, edited by Fowler, were published between 1898 and 1901, and have been used extensively by researchers, although severely criticized.[55] The extracts are full of comments such as 'Seems not to contain anything special',[56] and the selected accounts are incompletely transcribed, and from them it is most often impossible to gain any idea of the overall income, expenses and surpluses for a particular office for a particular year, or indeed of the amounts relating to each major subcategory of income or expense. The accounts contain many technical and sometimes obscure terms with a variety of spellings, presented in an abbreviated form which has resulted in some misinterpretations.[57] A number of rental records from the bursar's office have been published, including a valuation perhaps dating back to c. 1230, a rent-roll of 1270, and rentals of 1340/1, 1396/7 and 1495/6.[58]

Key questions

The primary aim of the thesis is to explore and understand the functioning of the accounting system in the context of its wider control environment as it developed at Durham Cathedral Priory in the period c. 1250-c. 1420 and to ascertain the

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The Inventories and Account Rolls of the Benedictine Houses or Cells of Jarrow and Monk-Wearmouth in the County of Durham (Surtees Society, 29, 1854).

[52] J. Raine, *The History and Antiquities of North Durham* (London, 1852); H. Fishwick (ed.), *The History of the Parish of Lytham in the County of Lancaster* (Chetham Society, 60, 1907); Blakiston, 'Some Durham College rolls', pp. 1-76.

[53] J. Raine, *North Durham*.

[54] J. T. Fowler (ed.), *Extracts from the Account Rolls of the Abbey of Durham, from the original MSS*, (Surtees Society, 99, 1898; 100, 1898; 103, 1900).

[55] For example, Knowles, *Religious Orders*; Snape, *English Monastic Finances*. For criticisms see chapter 1, p. 15.

[56] *DAR*, vol. 1, p. 10.

[57] Raine provides the example of Robert Surtees translating '*gerusamo*' as 'Jerusalem' and describing 'the spectacle of two men of Thorp [in County Durham] meeting in Jerusalem, and what is more extraordinary, surviving to settle their affairs at home'. In fact the term is commonly rendered as '*gersuma*', a fine paid upon taking possession of a piece of a land. Raine continues 'This mistake, when pointed out to him [Robert Surtees], afforded him great amusement': *Finchale*, p. ccccxxxi.

[58] Lomas and Piper, *Rentals*. This volume also includes a sale of tithes document from 1343.

extent to which accounting at Durham Cathedral Priory mirrored, or moved beyond, the charge and discharge system of manorial accounts outlined above with its emphasis on the stewardship function of the agent. An examination of the accounts also provides an opportunity to assess some of the criticisms made of medieval and monastic accounting in general and of Durham Cathedral Priory in particular. Does the evidence from Durham support Coulton's claim that monastic bookkeeping was careless, neglected and infrequent? Was accounting at Durham rigid and inflexible as noted by Dobson or did it reflect the three phases identified by Harvey and perhaps even show additional evidence of a responsiveness to new situations and challenges? If so, what were the causes and catalysts underlying any changes? Do the charges of arithmetical inaccuracy made by Fowler and Threlfall-Holmes hold for the period under investigation?

An analysis of the accounting material also provides an opportunity to pursue some questions which have aroused confusion or dispute amongst historians. Do the receipts in the accounts reflect actual or potential income? What is the meaning of specialized terms such as *superplusagium*? Were the accounting systems effective in terms of the safeguarding of the house's assets and the collection of rents?

Research strategy

The overall research strategy adopted was to sample a number of accounts from each office, where possible an account from each of the decades in the period to 1421. The bursars' accounts were examined first because of the scale and diversity of transactions contained within them. Secondly the granators' accounts were examined, because of their comparative neglect by Fowler. Additionally however, a range of accounts from all offices was selected for review. The selection was greatly influenced not just by survival but also by the condition of the accounts. The accounts are written on parchment and legibility and completeness varies extensively between accounts: some may be transcribed *in toto*, others may allow for the transcription of a few lines only. Legibility may be affected by the faintness of the ink or by damage due to damp and other causes. Even by the 1430s, it was noted that many of the records 'have been destroyed, partly by rain, partly by rats and mice', and a report on the archive in 1939 stated

that although a large number of charters were in excellent condition, that of many of the rolls was 'terrible'.[59] The deterioration in the rolls was addressed, but unfortunately could not replace lost material. These factors have had a major impact on the selection of records for review and transcription. For these reasons a table of accounts reviewed has not been included: some 'reviews' took seconds when it was quickly ascertained that the lack of legibility and the degree of incompleteness presented insurmountable problems.

The actual accounting records comprise a minor element of the materials which survive from Durham Cathedral Priory. In addition original deeds, repertories, cartularies, court records, priory registers and priors' registers survive. The calendars for these records are in progress, but have been reviewed as far as possible to identify other materials relevant to the development of accounting procedures.[60] The Durham histories of Coldingham, Graystanes and Chambre have been reviewed.[61] Other possible sources of influence include the papacy and the *Calendar of Papal Letters* has been reviewed. Royal government on occasion played a vital role in the financial administration of monastic houses, and Rhymer's *Foedera* and the calendars of charter rolls, close rolls, fine rolls and patent rolls, have been reviewed. The registers of the bishops of Durham and of the archbishops of York have been reviewed particularly for visitation records. The records of the general and provincial chapters of the Benedictine order have also been reviewed, as have records relating to other Benedictine houses of the northern province including Monk Bretton, Selby, Whitby, York, and their cells, such as St Bees.

The accounts reviewed have been analysed in terms of their form and purpose in chapter four; for their treatment of debtors and creditors in chapter five, and for extended use beyond their immediate stewardship function, as management tools in chapter six. Chapter seven examines the evidence from general chapters and visitations for changes in and enforcement of accounting procedures and controls.

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[59] '*consumpti sunt, partim per pluviam, partim per ratones et mures*': Dobson, *Durham Priory*, p. 3; Pantin, *Report*, pp. 25-6.
[60] A brief listing of the main divisions of the archives relating to Durham Cathedral Priory is given in Dobson, *Durham Priory*, pp. 392-7.
[61] *HDST*.

Section II: Detailed Analysis of the Accounting Records

Sciens sine dubio quia pro his omnibus in diem judicii rationem redditurus est.[1]

[1] The above quotation is taken from the *Rule* of St. Benedict, and makes the concept of accountability a key element in the role of the abbot, 'knowing without doubt that he will have to render an account for all these things on the Day of Judgement': J. McCann (ed.), *The Rule of St Benedict* (London, 1969), p. 82.

Chapter 4: Accounting Formats and Processes[1]

Introduction

The purpose of this chapter is to analyse the form of the accounts to shed light on their function, and to consider their role as part of a wider process of financial control. After a brief description of the physical attributes of the accounting material, the forms of the accounts are considered starting with an analysis of their titles and a detailed review of accounting reporting dates. The layout and contents of rental documents, *status* and *compoti* are reviewed, and changes within the period are identified. Finally the role and effectiveness of the accounts in a wider system of financial control is considered: their arithmetical accuracy; their place in a network of additional documentation; their audit and use; and the further controls such as segregation of duties and authorisation, which formed the broader context in which accounting operated.

Physical description

The accounts are written predominantly on parchment, although the use of paper increases in the fifteenth century. The size and shape of the documentation vary hugely. The parchment account-roll was not the only medium through which accounting information was recorded in the Middle Ages. Bischoff has noted the general use of wax tablets, and in particular their use for medieval accounts.[2] However no evidence of their use at Durham Cathedral Priory remains, although in contrast the use of tallies is widely mentioned in the accounts.[3] Indentures were also widely used and many examples survive. Some of these are among the smaller items in the care of Durham Cathedral Archives such as that issued in 1351/2 witnessing the receipt of £10 5s by the bursar from the proctor of Norham (Illustration 2) which measures around 10 cm by 15 cm and contains barely thirty words. The bursar's account-roll of 1379/80 in contrast would count among the

[1] A proportion of the material in this chapter has been published in A. Dobie, 'An analysis of the bursars' accounts at Durham Cathedral Priory, 1278-1398', *Accounting Historians Journal*, 35 (2008), pp. 181-208.

[2] B. Bischoff, *Paleography: Antiquity and the Middle Ages* (Cambridge, 1993), p. 14.

[3] The majority of bursars' accounts surveyed contained a payments section headed '*Tallie*', which included payments, witnessed by the cutting of tallies, to the cellarer, the granator and the manorial *servientes*.

larger items, being 29 cm wide, over 6 m in length, and containing hundreds of lines of entries.

The accounts are written in abbreviated Latin and all monetary amounts are expressed in pounds, shillings, and pence (abbreviated as £, s, and d). The Latin terms for these are *libri*, *solidi*, and *denarii*, and for halfpenny and farthing (one quarter of a penny) *obolus* and *quarterius*. One pound comprised twenty shillings and one shilling comprised twelve pence. The mark which comprised 160 pennies or thirteen shillings and four pence also appears in the accounts. Roman, rather than Arabic, numerals are used throughout the period. Large sums are expressed as a multiple of two factors: 'v^{m}' for example equates to 5,000. The final minim in a number is usually elongated to show that it is the final minim, and perhaps to make subsequent alterations to a figure more difficult.

At the start of the period under review, all denominations other than the penny were units of account only and the penny, made of silver, was the only coin regularly minted. Halfpennies and farthings were created by cutting pennies into halves and quarters, a process which understandably led to concerns over the accuracy of such divisions.[4] However in 1279 arrangements were concluded to issue two further coins: the farthing and the groat (a four penny piece), and in the following year round halfpennies were also issued.[5] In 1344 a gold coin was issued: the double florin known as the noble and with a value of half a mark or 6s 8d.[6] A mint operated at Durham, albeit with temporary closures, from the Anglo-Norman period until the 1540s.[7]

[4] R. J. Eaglen, 'The evolution of coinage in thirteenth-century England', in P. R. Coss and S. D. Lloyd (eds.), *Thirteenth Century England IV: Proceedings of the Newcastle upon Tyne Conference 1991* (Woodbridge, 1992), p. 19.
[5] F. M. Powicke, *The Thirteenth Century, 1216-1303*, p. 633; M. Allen, 'The English currency and the commercialization of England before the Black Death', in D. Wood (ed.), *Medieval Money Matters* (Oxford, 2004), p. 34.
[6] For accounting purposes and foreign exchange transactions, the mite, reckoned at twenty-four to the penny was also used: P. Spufford, *Handbook of Medieval Exchange* (London, 1986), p. 198.
[7] M. Allen, 'The Durham Mint before Boldon Book', in D. W. Rollason, M. M. Harvey and M. Prestwich (eds.), *Anglo-Norman Durham 1093-1193* (Woodbridge, 1994), p. 383; M. Allen, *The Durham Mint* (London, 2003), pp. 3-15. Illustrations of silver pennies minted at Durham are reproduced on p. 398. Illustrations of the noble, the groat, and of pennies, halfpennies and farthings both cut and round are provided in M. Allen, 'The English currency', pp. 46-50.

Titles

The title of an account could be written in a plain hand or elaborately on occasion. Illustrations 3 and 4 provide examples from the bursar's rolls of 1278/9 and 1390/1. The first existing bursar's account-roll of 1278/9 is headed: 'The account of W[alter] of Norton from St Wilfred's day [12 October] in winter in the year of grace 1278 to the day of Saints Processus and Martinianus [2 July]'.[8] The next extant account lacks the start date of the account: 'The account of brother R[alph] of Mordon on the Monday next [5 October] after the feast of the blessed archangel Michael [29 September] in the year of grace 1293', but it does specify that the person in whose name the account was prepared held the office of bursar of Durham.[9] This indicates a desire to aid those reviewing accounts to be certain as to what they were seeing, and to enable them to find the correct account more quickly. In later years, it is usual for both the start and end-dates of the account to be given. Thus, the roll of 1310/11 is entitled 'The account of Dominus Thomas of Haswell, bursar, from the Sunday next [4 October] after the feast of St. Michael [29 September] in the year of our lord 1310 until the feast of St Martin [11 November] in the year of our lord 1311, for a full year and six weeks'.[10] Thus the title clearly explains that the account runs from 4 October 1310 to 11 November 1311, and that the period exceeds a year.

The dating of *status* is slightly different. The three earliest are from 1303 and have been published.[11] That of Finchale states '*Status* of the house of Finchale delivered by Walter de Swinburn on the day of St. Vitalis Martyr [28] …… April

[8] '*Compotus W de Norton a die Sancti Wilfridi in Hyeme anno gracie mcclxx octavi usque in diem Sanctorum Processi et Martiniani*': DCA, bursar, 1278/9. The Latin of the accounts is often in abbreviated form. In quotations from the account-rolls, apart from monetary values and units of measurement where li, s, d, ob and q have been retained for pound, shilling, penny, halfpenny, farthing, and qrt, ras, celdr, burc and curc have been retained for quarter, *rasarium*, *celdrum*, *burceldrum*, and *curceldrum*, the Latin has been extended. As discussed in chapter six the long hundred of 120 is used in the measurement of physical quantities. Illegible or missing text is indicated by '……'. Where no secondary reference is given, the information has been taken from the original account-roll, and where the account-roll is clearly specified in the text, no additional reference is given in the footnotes. The dating of accounts is done using C. R. Cheney, *Handbook of Dates for Students of English History* (London, 1948).

[9] '*Compotus fratris R de Mordon Bursarii Dunelmensis die lune proxima post festum beati michaelis archangeli anno gracie mcc nonagesimo tercio*': DCA, bursar, 1292/3.

[10] '*Compotus domini Thome de Hesswell bursarii a domenica proxima post festum sancti michelis anno domini millesimo cccx usque ad festum sancti martini anno domini millesimo cccxi pro annum integrum et vi septimanas*': DCA, bursar, 1310/11.

[11] *Finchale*, p. i; *Jarrow*, p. 1; *DAR*, vol. 1, p. 113.

to Geoffrey of Burdon then prior [of Finchale] in the year 1303'.[12] That of Jarrow is less complete: '*Status* …… on the day following the day of St. Oswinus, [20 August] King and Martyr, in the year of the lord 1303.[13] That of the Hostiller states merely that it is the status of the hostiller and gives a date, but no name of the reporting official. The next *status* date from 1308. One from Finchale is merely headed: 'Goods of Finchale on the Feast of the Purification [2 February] in the year of the lord 1308.[14] The title of the 1310 *status* from Lytham is just as brief and does not even provide a precise date: '*Status* of the house of Lytham in the year of the Lord 1310'.[15] Later, for example at Holy Island in the *status* of 1327 and 1328, it is customary to include the name of the person responsible for the status, normally the head of the cell and in examples of 1340 from Holy Island and 1341 from Lytham the name of the person to whom the account was presented is added. Thus in its most detailed form the title of the status indicated the specific day to which it related, the name and position of the accounting official and the person to whom it was delivered. A key difference between the titles of the majority of the *compoti* and *status* reviewed is that the former define a period often of a year which is covered by the account, whereas the latter mention a single date. This difference in dating is considered further in the section on the contents of the respective accounting forms below.

Periodicity

As noted above, a major proportion of the analysis of medieval accounting records has focused on manorial accounts. As might be expected the main manorial account was usually rendered after the harvest had been collected, although a 'view' might be conducted part way through the year to assess the condition and likely yields of crops. Harvey stated that the 'manorial account nearly always covers a single year, usually from Michaelmas (29 September) to Michaelmas',

[12] '*Status domus de Fynkhall liberatus per dominum Walterum de Swinburn die sancti vitalis martyris …..… aprilis Galfrido de Burdon tunc priori, anno mccciii*': DCA, Finchale, 1303.
[13] '*Status …..… crastino sancti oswyni regis et martyris anno domini mccc tertio*': DCA, Jarrow, 1303.
[14] '*Bona de Fynchale die purificationis anno domini mccc septimo*': DCA, Finchale, 1308. Years are given according to the modern reckoning in which the new year starts on 1 January. At Durham during the period under review the new year was reckoned to begin on the Annunciation, 25 March. See *Handbook of Dates*, pp. 3-6 for an exposition of the different means of calculating the year in both the medieval and modern periods.
[15] '*Status domus de Lythm anno domini mccc decimo*': DCA, Lytham, 1310.

and this is reiterated by Bailey.[16] Michaelmas and Easter were the two regular accounting dates at which the sheriff of each county was expected to appear before the royal exchequer at Westminster.[17] Michaelmas was the 'conventional' date at which the cellarer of Battle Abbey accounted.[18] At Abingdon however Midsummer, the feast of the nativity of St John the Baptist (24 June) was the established date for the abbey officers.[19] Beaulieu Abbey had Michaelmas given as the end-date in its rules for the account.[20] Michaelmas and Martinmas (11 November) both appear as an account-end at Bolton Priory.[21] At Bridlington, Archbishop Romeyn (1286-96) issued instructions after a visitation in 1287 that a view of account should be taken around Easter time and that the final accounts should be rendered at Christmas, though whether Christmas was the account-end or the date on which accounts were to be rendered is not clear.[22] At Durham it has been asserted that 'The accounts (covering the financial year from Michaelmas to Michaelmas) were presented at the annual chapter held in the summer about Ascension time',[23] and alternatively that 'The accounting year ran from one Whitsuntide to the next, so that shortly after its completion each *compotus* could be examined by specially appointed monks who reported their findings to the convent's annual chapter in June'.[24] The former time scale would leave a large interval of perhaps nine months between the account-end (29 September) and the date of the audit. The latter entailed a much shorter interval of some weeks only. A detailed review of account-end dates at Durham Cathedral Priory has been undertaken to attempt to resolve this apparent contradiction.

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[16] P. D. A. Harvey, *Manorial Records* (London, 1999), p. 27; M. Bailey (ed.), *The English Manor c. 1200-c. 1500* (Manchester, 2002), p. 97.
[17] M. Chatfield, *A History of Accounting Thought* (New York, 1977), p. 21.
[18] E. Searle and B. Ross (eds.), *Accounts of the Cellarers of Battle Abbey* (Sydney, 1967), p. 113.
[19] R. E. G. Kirk (ed.), *Accounts of the Obedientiars of Abingdon Abbey* (Camden Society, new series 51, 1892), p. xi.
[20] S. F. Hockey (ed.), *The Account-Book of Beaulieu Abbey* (Camden Society, 4th series 16, 1975), p. 46.
[21] I. Kershaw and D. M. Smith (eds.), *The Bolton Priory Compotus 1286-1325* (Woodbridge, 2000), p. xii.
[22] '*Visus compoti, insuper, tocius administracionis omnium officialium domus coram senioribus de capitulo, ad hoc per priorem vocandis, annis singulis fiat in Paschate, et reddatur finalis compotus in Natali*': W. Brown (ed.), *The Register of John le Romeyn, Lord Archbishop of York, 1286-1296*, vol. 1 (Surtees Society, 123, 1913), p. 200.
[23] W. A. Pantin, *Report on the Muniments of the Dean and Chapter of Durham* (Privately printed, 1939), p. 22.
[24] R. B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), p. 260.

At Durham Cathedral Priory, the period covered by each account is typically for a full year, but if the office–holder changed during the year, an account was prepared up to the date of departure. This illustrates the personal nature of the office and of the associated accountability, in keeping with traditional charge and discharge statements. The office itself was not required to prepare accounts for a certain period on a certain date. For example, it seems that on 9 January 1317, only nine weeks after an account was rendered for the year to 11 November 1316, the bursar, Alexander of Lamesley, submitted another set of accounts for the nine weeks, having been replaced in office by John of Harmby who then presented a set of accounts covering the period 9 January 1317 to 8 January 1318.

The following analysis of account-end dates at Durham Cathedral Priory attempts first to ascertain whether there was consistency in year-end dates between years and between the numerous reporting offices. As a control, regularity enhances comparability between years and between different offices.

To make the information more readily appreciable, to expedite comparisons between different offices and years, and to highlight changes, and patterns in the incidence of accounting dates, the data from the surviving account-rolls (*compoti* and *status*) have been entered into Appendices 3 and 4, which show the accounting period end-dates by office and year. The information has been drawn from the *Handlist*, and confirmed in many accounts which have been reviewed.

Appendix 3 includes the main estate officers, the terrar, the bursar, the cellarer and the granator, and the manors of the main estate. Appendix 4 contains the livestock accounts, those of the proctors of Norham and Scotland, those of the obedientiaries of the main house, and those of the cells. Each appendix contains a column for each reporting office, and each row represents a year in which the end of an account-roll occurs. Each cell contains the date on which an account ends given in the format ‘dd/mm’. A ‘c’ indicates there is some uncertainty about the precise year-end.[25] Tithe sales have not been included in Appendices 3 and 4.

[25] Accounts for which there is no clear indication (because the account is incomplete or illegible) of the end-date have been omitted from the tables. Thus Tables 7 and 8 indicate accounts for years

Those which do contain dates (mainly in the 1340s) indicate that tithe sales or settlements were frequently conducted on St Cuthbert's Day (20 March) and on the nativity of John the Baptist (24 June). Rentals do not indicate accounting period-ends, although as noted above they do confirm that the majority of rents fell due at Pentecost and at Martinmas.

The first fact which stands out from the appendices is the diversity of reporting dates over the period from 1278 to 1421. The bursar column for example contains accounts which end in every month of the year with the exception of December. Cellarer accounts end in nine different months and granator accounts in seven. Manorial accounts end in every month of the year as do accounts from the cells, and obedientiary accounts reflect every month apart from November and December. Some of this diversity can perhaps be explained by the removal or departure of an individual from his office midway through what might be considered a 'normal' accounting year. However despite this diversity in account-end dates a number of patterns can be discerned. There is no evidence of officials being asked to submit accounts at the date when a new prior assumed office.

The bursars' accounts from 1294 to 1315 adopted Martinmas (11 November) as their end-date. In the period between 1317 and 1334 there was considerable variety in account-end dates. From 1335 to 1341 May was the predominant month. Then from 1341 until 1360 Martinmas was again dominant, being replaced mainly by May again until 1377, when a run of Michaelmas year-ends was adopted until 1392. After that May predominated again until 1421. The variability of dates within the months of May and June is in part at least a reflection of the date on which Pentecost occurs each year. Pentecost is a moveable feast which occurs seven weeks after Easter and can fall anywhere within the period from 10 May to 13 June.[26] Appendix 5 provides a list of the dates on which Pentecost occurs for all years from 1278 until 1421. The use of a moveable feast such as Pentecost as an account-end might concern accountants today in that 'years' of different length are not so easily comparable, but this was

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which do not appear in Tables 9 and 10. For example a terrar's account survives from the period 1391/2, but this does not appear in Table 9 as no end-date is discernible.

[26] *Handbook of Dates*, pp. 84-153.

a lesser problem in the period under review as many receipts and payments would fall due on that date. A comparison of the dates given for Pentecost in Appendix 5 with those in Appendix 3 indicate that from 1361 to 1364 Pentecost became the accounting end-date for the bursars. However it seems that between 1365 and 1371 a strict twelve month period ending on 12 May was preferred. In the periods 1388-91 and 1395-1421 Pentecost was adopted again as the accounting period end. The bursar-cellarer indentures coincide largely with the bursars' accounts, although a run from 21 May 1396 to 6 June 1400 comprises two accounts for each year covering Pentecost to Michaelmas and Michaelmas to Pentecost. Likewise the bursar-granator indentures predominantly match the dates of the bursars' accounts.

The terrars' accounts, which only survive from 1397, correlate exactly with the bursars' accounts in terms of accounting periods and end-dates.[27] The granators' and cellarers' accounts pursue a more independent pattern, perhaps not surprising given their structure of accounting for thirteen months of four weeks each, although by 1418 the granators too are basing their accounts on a Pentecost account-end.[28] The cellarers' accounts fall predominantly in the autumnal period of the year.

The manors, whose policy was directed by the terrar and whose yields were received by the bursar and granator and applied for the sustenance of the community, show a variety of account-end dates but, as might be expected, and in line with manorial accounts elsewhere, the majority of accounts end in September, October or November when the harvest had been collected and stored. Within the earlier period there is quite a variety of account-end dates between manors even within a single year. From 1302 there is shift towards Martinmas, and in 1303 four manors and the bursar's accounts end on this date. In 1320 Michaelmas predominates for the first time and from 1342 onwards the vast majority of manorial accounts end consistently on this date. Earlier account-end dates are

[27] The single preceding accounting item from the terrar's office of 1324 is a list of dues.
[28] See chapter six, p. 212 for the thirteen month year structure adopted in the granators' accounts.

quite rare, and seem to have occurred when a new manorial official was appointed.[29]

The accounts of the proctors of Norham end predominantly on Martinmas until 1342. Thereafter few accounts survive but from 1405 to 1409 accounts are prepared to the feast of St James the Apostle (25 July). In 1420 Pentecost is adopted. Few accounts survive from the proctor of Scotland: Pentecost is the account-end date from 1326 to 1330 and in 1368. The other two accounts from the 1330s end on Martinmas.

The survival of obedientiary accounts is extremely sporadic until the 1330s. In 1340 accounts survive from three obedientiaries: the almoner, hostiller and sacrist, ending on the 7 and 8 May. With a few exceptions, accounts for the remainder of the period to 1421 end in May or June. From 1347 onwards an increasingly prevalent pattern of account-ends occurring six days before Pentecost, that is the Monday immediately after Ascension Day, is observable. The pattern is repeated in 1348 with three of the surviving accounts ending on this date, although the chamberlain's account falls a day earlier on Ascension Day itself. The same happens in 1349, and although occasionally an account occurs a few days askew from this Monday, overwhelmingly the accounts are to the Monday after Ascension Day. The feretrar alone appeared to produce accounts which consistently deviated from this pattern. His first surviving account was from 1376, and although in that year his accounts were only a day apart from the other surviving obedientiary accounts of that year, thereafter his accounts were consistently later than those of the other obedientiaries. He accounted to 25 July (the feast of St James the Apostle) from 1378 to 1384; thereafter he also accounted on 24 June (the nativity of John the Baptist), 14 June, 6 October and 8 September, and 9 May. The other obedientiaries are much more consistent in their use of Ascension Day and Pentecost.

Turning to the cells, there is considerable variation until 1345. In that year accounts survive from seven of the ten reporting offices listed, of which six end in

[29] For example DCA, Pittington, 1379/80.

May: Finchale and Wearmouth prepared accounts to Pentecost; Coldingham (the prior's account) and Holy Island to the day before Pentecost; and Jarrow and Lytham to the Monday following Ascension. From 1347 six cell accounts remain of which five accounted within the week between Ascension and Pentecost. By 1364 even this slight variation in accounting dates had disappeared: all six surviving accounts ended on the Monday after Ascension. The same six accounts ended on the same Monday in the following year, although the Stamford account predated them by four days. Thereafter until 1390 there is remarkable uniformity in the dates, after which greater diversity recurs although the period between Ascension and Pentecost is by far the most popular.

Overall it can be concluded that the emphasis on Martinmas, which can be seen in the bursar's accounts to 1333, is shared by the proctor of Norham, but not by the obedientiary and cell accounts. Those accounts concerned with agricultural production and dues (those of the main estate officers and of the manors) share a focus on accounting in the latter half of the year once the harvest was gathered in, as might be expected, and this continues for the manors to the end of the period surveyed, with Michaelmas dominant from 1370 to 1421. The bursars' accounts however show considerable volatility moving repeatedly between the period around Pentecost and Martinmas. The cells and obedientiaries in contrast account much more consistently around Pentecost. Overall it suggests two major accounting and auditing periods: internal offices accounting in early summer and external manorial offices accounting in the autumn with the bursar's office oscillating between the two. The annual chapter held around midsummer each year and mandated by the Constitutions of Benedict XII issued in 1336 were required to hear the accounts of all monk-officials and this perhaps explains their tendency to account around Pentecost.[30] The bursar's office seems to have been pulled in two directions sometimes aligning itself with the obedientiaries and sometimes with the manors.

[30] Knowles, *Religious Orders*, vol. 2, p. 4; Pantin, *Documents*, vol. 2, p. 230; H. E. Salter (ed), *Chapters of the Augustinian Canons* (Canterbury and York Society, 29, 1922), pp. 218-20. See below, p. 150.

Accounting forms

Statutes and constitutions employed and mandated a variety of accounting terms and forms, and the following sections attempt a stricter definition of the form, contents and function of a number of different types of accounting record: rentals and rent-books; *compoti* (records of receipts and expenses); *status* (listings of assets and liabilities); and finally of a number of subsidiary and supporting accounting forms and schedules.

Rental documents

The likely earliest document relating to rents is a valuation thought to date to c. 1230, which has been linked to the papal instructions of 1228 and 1229 which called for a tenth of 'all rents and profits'.[31] Thus its purpose may well have been to satisfy the external papal demands for an accurate sworn statement of income upon which the tenth was to be based. Its likely date is close to the statutes issued by Prior Thomas in 1235 in which he mandated that two rolls were to be written containing all the possessions, rents and other things pertaining to the house.[32] However the valuation is not a listing of individual properties and rents, rather it is a listing of annual rents by township or vill with notes indicating rents which pertained to one of the obediences or to one of the cells. It discloses income from mills and from animal husbandry separately, notes that the income from the prior's free and halmote-courts scarcely covered their administrative costs, and gives a total annual income of £588 10s 8d arising from around 140 entries.

In contrast the rent-roll for Pentecost 1270 was undoubtedly a working accounting document used in the recording of actual rental receipts, rather than a valuation listing total rent due.[33] It was written in three main stages: first the place-names, secondly the monetary amounts as they were received, and finally notes about increases or arrears in rent. It shows a single sum next to each place-name. In some of these places a number of tenants held land from the priory, so again many of the figures represent the aggregation of smaller individual rents. Customary

[31] '*omnium reddituum et proventuum*'. The valuation is described and transcribed in Lomas and Piper, *Bursars Rentals*, pp. 15-20.
[32] '*et ordinatum est etiam et statutum ut scribantur duo rotuli, continentes totius Domus possessiones, redditus, et omnia alia Domui pertinencia*': *HDST*, p. xxxix.
[33] Described and transcribed in Lomas and Piper, *Rentals*, pp. 21-9.

dues such as '*denarii ad mandatum*' (associated with Holy Week) were listed separately, and then followed receipts from tithes split into those arising 'between the Tyne and Tees', and those beyond. Finally, income from pensions, fisheries, mills, farmed rents and tithes was included to give a total income figure of £1,021 14s 1½d arising from some 225 entries. The increase above the valuation of c. 1230 reflects a larger number of entries including spiritualities, which were not included in the earlier valuation, and some rent increases, although some places showed a fall perhaps reflecting uncollected rent or an increase in the amount of demesne being taken back in hand.

Rentals provide much more detailed information. The earliest surviving complete rental is from 1340/1, although fragments of earlier rentals dating back to c. 1326 exist.[34] It lists each property or person from whom rent was due and includes around 1,500 individual entries ordered by place or type of income. Rents are ordered by parish or vill and the rental ends with income from pensions, mills, fisheries and customary dues. In all sixty-seven headings are given, and this and the total number of individual entries gives an idea of the complexity required for a system to collect and monitor these rents. Each holding had its own entry which provided the tenant's name, a description of the holding and the rent due, which for the majority was payable in equal instalments at Pentecost and at Martinmas. Holdings could comprise an entire vill such as Sir Thomas Surteys' tenure of Felling which rendered a mark at each due date, or could be much smaller such as the toft and six acres held by John son of Randolph in Southwick for two payments of sixpence.[35] The details of each holding were evidently written out first and then when payments were received it was noted by the insertion in the left hand margin of an 'a' for the first due date and a 'b' for the second. Such a rental would require to be written out in advance for each year and would need to be updated for any changes in tenant or rent.

[34] A full list of surviving rental material, and a description and a transcription of the 1340/1 rental are given in Lomas and Piper, *Rentals*, pp. 10-14, 31-67.
[35] Ibid., pp. 34, 38.

Compoti

Income and expenses of a particular office are most frequently reflected in the account known as the *compotus* or less frequently as the *ratio*.[36] As noted earlier extensive research has been done on manorial accounts generally, and Halcrow has examined those of the manors of Durham Cathedral Priory.[37] Here the bursars' accounts are selected for detailed analysis. These are the largest, in terms of the number of entries and the monetary amounts involved, and hence the most complex *compoti* of any officer or obedientiary. Fowler admitted the difficulty of his task and the limitation of his analysis when he stated 'The amount and variety of their contents is such that … I can only refer to some of the most remarkable matters'.[38] The surviving rolls also start at an earlier date than those for any other office or obedience and their survival rate from 1270 as detailed in Table 6 is the highest. This analysis is based upon a sample of the bursars' account-rolls. The incidence of survival prevented the selection of an account at regular ten year intervals. Of the accounts that did survive, those where the roll was incomplete or legibility was more problematic were passed over in favour of those more immediately decipherable. The objective was to examine an account-roll not too far removed from each of the decade ends between 1280 and 1420, and, although at the start of this period the selection is not so evenly spaced, from 1310 onwards the accounts selected are approximately ten years apart.[39] Additionally, a number of further accounts for consecutive years were examined in the expectation of gaining information on the treatment of balances carried forward from one period to the next.

The various sources of receipts and types of expenditure contained in the bursars' accounts are described in detail to demonstrate the number and variety of transactions which required monitoring and recording. The major sources of income can be seen in Table 9, and follow what became a standardized order in the accounts. They may be classified into four types: rents, labour, and customary

[36] The interchangeableness of these two terms is illustrated in the 1343/4 almoner's account where both are included in its title.
[37] E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949).
[38] *DAR*, vol. 3, p. xxiii.
[39] The accounts for 1278/9 and 1329/30 are for nine and ten month periods, the remainder of the accounts selected cover approximately twelve months.

dues from tenants living on lands owned by the priory; tithes due from appropriated parishes; various other receipts; and, finally, borrowings.

The rents due to the priory from those living on its estates for the most part fell due twice a year at Pentecost and Martinmas, due dates shared by Selby Abbey, another Benedictine house of the northern province.[40] A rent was not considered overdue however until the subsequent due date had arrived.[41] Each of the two *termini* or due dates appears to have been the occasion for the receipt of the following seven categories of receipts: *redditus assisus* (fixed rents); *firme* (rents) from Spennymoor; *firme* from Houghall; *pensiones* (pensions); *piscarie* (fishery rights); *firme molendinorum* (mill rents); and *firme maneriorum ad firma dimissorum* (rents from lands on manors, which, although traditionally kept in hand and managed directly, were let out).

Other receipts arose on only one of the due dates. At Pentecost receipts occurred for certain rents due on St Cuthbert's day in September: for *wodladpennies*, presumed to be in lieu of labour in the woods, or loading or providing wood; [42] and for *oblaciones*, offerings from the churches at Jarrow, Wearmouth and Merrington on their patronal festivals.[43] At Martinmas were included receipts for *wandpennies* payable only from Cowpen possibly in place of wandes or wattles used in wattle and daub construction;[44] *averpennies* paid in commutation of the service of performing any work by draught animal;[45] *messingpennies*, perhaps for performing a mass or a harvest offering;[46] *denarii ad mandatum*, rents associated with holy week;[47] and, *reekpennies* or Peter's pence due from Jarrow and Wearmouth.[48] With the exception of the years 1278/9, 1329/30, and 1416/17 the total dues on these dates of Pentecost and Martinmas seem to have remained within a consistent band of £300 to £350.

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[40] J. T. Fowler (ed.), *The Coucher Book of Selby Abbey*, vol. 2 (Yorkshire Archaeological Society Record Series, 13, 1893), p. 304.
[41] Lomas and Piper, *Rentals*, p. 11.
[42] *DAR*, vol. 3, p. 988; Lomas and Piper, *Rentals*, p. 221.
[43] Ibid., p. 221.
[44] *DAR*, vol. 3, p. 984.
[45] Ibid., vol. 3, p. 892.
[46] Ibid., vol. 3, pp. 934-5; Lomas and Piper, *Rentals*, p. 221.
[47] Ibid., p. 221.
[48] *DAR*, vol. 3, p. 953; Lomas and Piper, *Rentals*, p. 221.

Table 9
The Bursars' Accounts 1278-1417: Income

The Components of Income

	1278/9 £	1292/3 £	1297/8 £	1310/11 £	1318/19 £	1329/30 £	1338/9 £	1349/50 £	1359/60 £	1368/9 £	1379/80 £	1389/90 £	1397/8 £	1408/9 £	1416/17 £
Martinmas Dues	205	299	309	336	356	258	325	312	326	351	347	350	351	344	406
Pentecost Dues	113	299	313	334	351	265	329	300	339	350	336	350	349	344	375
Sale of Tithes: *inf. aquas*	-	398	298	329	249	84	198	83	247	264	175	266	282	273	286
Sale of Tithes: *ext. aquas*	-	874	333	574	90	272	92	93	58	130	91	79	89	119	90
Various receipts	-	159	137	729	210	308	484	400	539	517	729	334	416	479	323
Bondagia	-	-	-	-	-	-	-	-	44	64	83	91	90	89	89
Operaciones	-	-	-	-	46	20	-	-	12	48	44	41	38	33	38
Borrowings	-	344	-	158	21	351	141	20	126	-	274	158	-	-	-
Receipts in advance	-	-	-	-	-	342	48	4	-	-	-	-	-	-	-
Other	585	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	903	2373	1390	2460	1323	1900	1617	1212	1691	1724	2079	1669	1615	1681	1607
Arrears B/f	115	1368	2236	3700	17	1309	160	263	348	958	1427	1466	2032	2795	1310
Cash in hand	68	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Total expected income	1086	3741	3626	6160	1340	3209	1777	1475	2039	2682	3506	3135	3647	4476	2918

Source: DCA, bursar, years as indicated at the head of each column.

However, tithe income, as might be expected, was more volatile. In each parish a tithe or tenth of all production was payable to the parish priest.[49] Durham Cathedral Priory controlled a number of parishes and was entitled to their tithes, which were payable in kind, and the bursars' accounts reflect either the sale of the produce received or the sale of the right to receive the produce. Tithes *infra aquas* arose from the area between the Tyne and the Tees; those from further away were labelled *extra aquas*. Of the parishes controlled by Durham Cathedral Priory, Jarrow, Wearmouth, Pittington, Hesleden, Billingham, Aycliffe, Heighington, and Merrington were included under the heading *Decime infra aquas*; whereas, Northallerton, Eastrington, and Bedlington were labelled *Decime extra aquas*. The priory was also entitled to tithes from parishes further north in Northumberland (Norham, Holy Island, and Ellingham) and beyond in Scotland (Edrom, Earlston and Ednam). Tithes from these latter seem to have been collected by the proctors for Scotland and Norham, and any remittances from them to the priory accounted for separately under other receipts. Tithes included the greater or 'garb' tithes levied on cereal crops, and the lesser tithes which were levied on all other types of harvest and production. The volatility of tithe income in the accounts reflects not only the fluctuations in harvests, but also decisions made by the bursar's office as to how much to sell and how much to receive in kind.[50] Sales of tithes could be for a single year or for a block of years.

Varie recepte (various receipts) included receipts from more distant lands administered by a proctor, such as those in Scotland and Norham; receipts from the halmote and free courts; and receipts from sales of wool, corn, livestock and wood. Again, *varie recepte* comprised a volatile source of receipts, a volatility which reflected decisions such as whether stock should be held or sold and prevailing market prices. *Operaciones* and *bondagia* (labour services due from tenants) made their appearance in the accounts under their own headings as customary labour dues commuted for money payments.

[49] An outline of the origins of the system of tithing and of its rigorous enforcement is provided in J. R. H. Moorman, *Church Life in England in the Thirteenth Century* (Cambridge, 1946), pp. 115-16.
[50] B. Dodds, 'Managing tithes in the late Middle Ages', *Agricultural History Review*, 53 (2005), pp. 125-40.

Table 10
The Bursars' Accounts 1278-1417: Expenses

The Components of Expenditure

	1278/9 £	1292/3 £	1297/8 £	1310/11 £	1318/19 £	1329/30 £	1338/9 £	1349/50 £	1359/60 £	1368/9 £	1379/80 £	1389/90 £	1397/8 £	1408/9 £	1416/17 £
Garderoba	25	196	190	206	64	120	142	87	102	142	62	92	72	60	68
Wine	74	81	-	13	24	43	23	44	23	24	37	32	39	19	45
Livestock	50	82	29	102	19	106	78	49	63	41	158	18	25	1	5
Grain	8	77	30	164	125	478	186	79	282	411	464	330	611	428	514
Marescalia	7	4	20	33	15	34	46	18	19	35	32	40	20	21	27
Visits: manors & cells	93	101	103	205	21	43	69	43	57	44	24	39	29	30	37
Alms and Gifts	20	47	27	44	32	16	8	11	24	32	23	35	17	17	26
Necessaries	7	152	24	-	10	70	107	23	53	151	124	220	55	41	69
Minute	5	1	6	7	3	5	2	2	3	5	6	14	5	4	1
Building	49	79	22	49	34	41	53	34	145	155	101	105	67	42	100
Fuel	13	40	20	38	14	22	18	16	11	15	18	17	15	3	7
Pensions & stipends	97	94	65	56	42	30	59	41	69	82	81	65	107	101	95
Contributions	50	41	4	-	-	-	58	1	30	1	45	-	9	48	69
Tithe expenses	-	3	29	14	6	-	6	17	1	7	4	-	-	-	-
Condonaciones	-	-	-	-	-	3	4	5	33	47	33	35	5	6	19
Debt repayment	20	378	103	694	386	384	286	50	169	138	100	152	101	173	-
Tallies	109	735	509	878	329	347	408	407	403	371	407	372	340	376	342
Other	421	34	82	107	-	91	8	-	-	-	-	-	-	15	11
Total	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435

Source: DCA, bursar, years as indicated at the head of each column.

Mutuaciones (borrowings) appeared regularly throughout the accounts, again showing great volatility from year to year, as did *premanibus* (payments received in advance). Both on occasion formed a significant proportion of receipts for the year. The accounts identify the source of the loan by the name or position of the lender but provide little other information as to the term and conditions of the loan. Some loans were raised internally from the prior and other officials of the house; others came from external sources such as those from the dean of York in 1292/3 or from the wool merchant Thomas del Holme in 1329/30.[51]

The types of expenditure incurred by the bursar's office are summarized in Table 10. *Garderoba* (wardrobe) included expenditure on clothing for the monks' retainers and servants (the monks' own clothing and linen were provided by the chamberlain), and spices and delicacies for the refectory table. *Empcio vini* (purchase of wine) was normally disclosed second. Then followed purchases of livestock, separated into *empcio equorum* (horses), *empcio bovum* (cattle), *empcio porcorum* (swine), *empcio agnorum* (lambs), and *empcio ovium* (sheep). These beasts were bought both for consumption and for stocking the manors. Next came purchases of grain and related food stuffs: *empcio frumenti* (wheat), *empcio brasei* (malt), *empcio cervisie* (ale), *empcio avene* (oats), and, *empcio pisarum et fabarum* (peas and beans). *Marescalia* (horse equipment: leather items such as bridles, and iron for horse shoes) and *herbagium* (payments for pasturage and hay) followed. The expenses of the prior and bursar travelling round the manors of the priory (*expense prioris per maneria* and *expense bursarii per maneria*), and the travelling expenses of the brethren to the cells of the priory (*expense fratrum versus cellas*) were listed next. Whilst travelling the prior may have dispensed alms (*elemosina consueta*) and other gifts (*dona et exhennii domini prioris*). *Expense necessarie* (necessary expenses), which in the 1310/11 account included parchment, slippers, boots, locks, barrels, and serving vessels amongst other items; and *minute expense* (small expenses), which included smaller amounts for items such as the carrying of letters from the priory to the king, follow. *Structura domorum* (building works), and *empcio focalis* (fuel, including wood and coal) came next, followed by items concerned with payments for *pensiones* (pensions),

[51] DCA, bursar, 1292/3, 1329/30, *mutuaciones*.

stipendi (stipends) and *soulsilver* (allowances). *Contribuciones* (contributions) reflect the demands of royal and papal taxation. *Collectio decimarum* recorded the costs of collecting, transporting and storing tithes. *Condonaciones* represented the waiving of amounts due to the priory from its tenants for rents or tithes. *Soluciones debitorum* (payments of debts) and *tallie* (payments by tally) typically constitute the last two items of expenditure on the account. Payments by tally in the main were to the cellarer for the purchase of provisions for the sustenance of the brethren, and to the *servientes* (reeves or officers who supervised the manors on behalf of the priory) for the payments necessary in the day to day administration of the manors.

The categories of receipts and expense outlined above constitute neither an exhaustive list nor do they appear in every account-roll. On occasion, the headings change, but the variety illustrates the complexity and number of cash transactions entailed in the administration of Durham Cathedral Priory.

Within the accounts can be discerned a gradual formalization. The first account of 1278/9 commenced with a list of individual expenses not grouped by category and not arranged in any apparent order. Foodstuffs, clothing materials, cash payments, travel expenses and livestock purchases were all itemized in a seemingly random order with an occasional subtotal. However, after approximately 130 entries, a heading *expense prioris extra* (expenses of the prior outwith the priory) did appear. Beneath this heading were listed the expenses incurred by him as he visited the priory manors, followed by a subtotal labelled *summa coquina extra* (total of external kitchen expenses). The account-roll continued with purchases of wine and fuel; some payments *pro pace facta* (for making peace, or settling a dispute); single entries for the payments of pensions and stipends at Martinmas and at Pentecost; and ended with *expense per tallias de maneriis et aliis* (manorial and other expenses by tally). The expenses section concluded with *summa totalis expense* (sum of all expense). Receipts were then considered in a much shorter section of some thirty-four lines. It started with *in bursa* (in the purse, i.e. cash left over from the account of the previous year), followed by a list of receipts some of which were evidently summarized totals and others individual amounts. The first item, *recepte per magnum cirographum*

(receipts from the great chirograph), related to receipts of arrears.[52] This was followed by *recepte de rotulo sancti martini* and *recepte de rotulo pentecosti* (receipts from the rent-rolls of Martinmas and Pentecost). From the proctors of the estates in Northumberland and Scotland were received amounts with and amounts without a supporting chirograph. Then a total of receipts was given, followed by the phrase '*et sic remanent in bursa*' (and so there remains in the purse). Within the account, expenses have been totalled, cash held at the start of the account has been added to receipts for the period, and from this the total expenses have been subtracted to arrive at a cash total carried forward. These references to amounts held in the purse are not present in subsequent accounts.

The second extant account is for the year 1292/3, has a grander and more florid title, and is more clearly ordered and makes much greater use of headings. The account deals first with receipts and then with expenses, a pattern repeated in all the subsequent accounts surveyed and in line with the recommendations made in accounting formularies.[53]

After outstanding arrears, there were listed in turn the rents due at Martinmas and the rents due at Pentecost; tithes from the region between the Tyne and the Tees; and then, receipts from regions outwith this: Eastrington, Northallerton, Bedlington, Ellingham; Holy Island, Norham and Scotland. Two remaining headings followed: *minute recepte*, showing receipts from the sale of wool and from the various courts held by the priory; and, *varie recepte*, which comprised a number of loans. The receipts section ended with a grand total of all receipts.

Expenses at first sight appear less well ordered and labelled. Only one heading '*Tallie*' is given. However it becomes apparent that many of the detailed descriptions appear as account headings in later rolls and that what is shown here is an abbreviated set of expenses showing the subtotals of particular expense items. Thus there are entries for *garderoba, equi, boves,* and *expense fratrum versus cellas*: all of which appear regularly as subheadings in later accounts.

[52] See chapter five, pp. 164-6 for a description of the great chirograph.
[53] Such a formulary is still held at Durham, although of a later date (c. 1381) which states '*primo recepta denariorum et postea expense denariorum*': DCA, Loc. II: 15.

Then followed two sections disclosed and subtotalled separately: the payments by tally to the cellarer, granator and *servientes*; and the payment of debts of the preceding account.

The concluding section again subtracted total expenses from total receipts and stated: 'and so receipts exceed expenses by £1,596 11s 11d'.[54] In the absence of further adjustments, this figure would have been the increase in cash which the bursar ought to have been able to demonstrate at the audit. However, the following phrase is found: 'from which he [the bursar] excuses himself'.[55] Typically, he excused himself 'from £1,557 9s 3d remaining on the great chirograph [the roll on which all arrears were recorded]'.[56] Once all *exoneraciones* had been deducted (these totalled £1,587 8s 3½d), the bursar was said to owe £9 3s 7½d, of which he could produce only 4s 10d remaining in his purse, so he *debet de claro* (owes clear) £8 18s 9½d, which amount was *condonantur* (forgiven).

The accounts that followed tended to conform to the overall layout described above, with the occasional addition or removal of new or defunct categories of receipt or expense. The headings *operaciones* and *bondagia* make an appearance in the accounts of 1317/18 and 1356/7 respectively, although the latter had previously been included within the *varie recepte* of 1350/1. Extracts from the *compotus* of 1349/50 are provided in Appendix 6 as an example of the overall form of the bursars' accounts as it emerged within this period. A more significant change is seen in the bursar's account of 1419/20 when the relatively brief entries for rents received at Pentecost and Martinmas are replaced by a much more detailed listing of income by parish or vill which generated almost a hundred entries. From this date, income is listed by place rather than by type. Thus all the income from a single vill including that from fixed rents, the commutation of boon works, and customary dues would be gathered together in its own section, replacing the previous model where fixed rents, customary dues etc were shown

[54] '*Et sic excedunt recepte expensas in mdiiii^{xx}xvi li xis xid*'.
[55] '*de quibus se exonerat de*'.
[56] '*de mdlvii li ixs iiid remanentibus in magno cyrographo*'.

as separate categories.[57] The account-roll thus contained a lot more detailed information.

Some of the accounts exist in two versions in one of which the expenses are summarized and a single line and total is given for a particular category.[58] In all these situations the detailed version includes a number of entries for each category of expense, but no totals are given. In contrast the summarized expenses provide only a single total figure for each category. It is possible that the detailed versions were prepared first, and once the accountant was satisfied that all the components for an entry were listed, these components were totalled and the figure put onto the summarized account. This can be seen in the accounts for the year 1310/11 which exist in two versions. Version A includes six entries under the heading *empcio vini*: 102s 8d; 60s; 22s 10d, 23s: 18s 8d; and 23s 4d. No total is given and there is a space before the start of the next heading into which additional lines could be inserted if required. Version B includes a single line for wine expenses and a total of £12 10s 6d, which is the sum of the six individual entries. Further evidence that the detailed versions were 'work in progress' documents is provided by the fact that they have no 'balancing off' section at the end of the roll where the reader expects to see the surplus of income over expenses, *exoneraciones*, and a net balance due by the accounting official. The summarized account is much shorter than the detailed account.[59] Although the wine account contained only a small number of entries, other headings contained many more: *minute expense* and *expense prioris per maneria* for example contained forty-nine and forty-one entries respectively. Income figures and entries in contrast are the same in both versions of the roll. For example both rolls contain the entry 'and for £185 2s 7d received from farmed rents due on Martinmas in the year etc [sic] [1]310'.[60] This is perhaps because the income elements were already condensed figures which

[57] This new layout may also reflect changes in rent-collection practices. Indentures detailing the cash given the bursar by individual rent-collectors survive for the period 1432-38: DCA, Loc. V: 1-10, 56-63, 66. However it is also possible that similar indentures had been prepared earlier, but not retained after the accounts had been audited and agreed. Thomas Lawson, bursar 1432-38, was investigated for incompetence and this may explain the retention of these records.

[58] DCA, bursar, 1308/9, 1310/11, 1313/14, 1314/15, 1316/17, 1317/18, 1329/30, 1330/1.

[59] For example, the entries in the bursar's 1310/11 (A) detailed account extend to approximately 4.5 metres, whereas those in the 1310/11 (B) summarized account extend to only 80 centimetres. Summary accounts are even shorter having only a single line for both income and expense categories, see below, pp. 143-4.

[60] '*Et de ciiii*^{xx} *vli iis viid receptis de firmis termini sancti martini anno etcetera cccx*'.

aggregated a large number of smaller payments such as those listed in a rental document.

The summarized versions are written in continuous paragraph form, where one entry follows another without starting a new line. In the more detailed accounts each entry is put on a separate line, and receipts and expenditure are consistently presented in a manner distinct from each other.

Receipts are shown thus:

‘Et de lxxii li xxd receptis de toto alteragio de Norham’.
(And for £72 20d received from the altar-dues of Norham).

Expenses are shown thus:

‘In ii doliis vini emptis apud hertilpole ciis viiid’.
(In two casks of wine bought at Hartlepool 102s 8d). [61]

It can be seen that receipts are always introduced by the words ‘*Et de*’ which are immediately followed by the amount which is thus on the left hand side of the roll. In contrast the value for the expense is shown at the right hand side of the roll after the wording ‘*In*’, and is preceded by a description of the item of expense. A strict columnar format is not followed for pounds, shilling and pence, but the monetary amounts are clearly evident in a single column. Such a layout would undoubtedly facilitate the arithmetic necessary to calculate subtotals and complete the account. Later accounts do add in totals after detailed itemisation of subsidiary amounts. Illustration 4 of the head of the bursar’s account-roll of 1390/1(B) shows the meticulous lay out of the receipts section of the account. Section headings appear in the left hand margin and distinct columns have been ruled in for ‘*Et de*’, for the monetary amount and for the narrative description. Similarly precise layouts were adopted in expense sections (Illustration 5).

The consistent placing of ‘money in’ on the left hand side and ‘money out’ on the right hand side foreshadows the double entry of the cash book as expounded by Pacioli in his *Summa* of 1494 where debits are placed on the left and credits on the

[61] DCA, bursar, 1310/11(A), *varie recepte* and *empcio vini* sections.

right.[62] The consistency of this treatment identified at Durham Cathedral Priory contrasts with the findings of Noke who found that 'with few exceptions there was no attempt to have a money column extended from the narrative'.[63]

Table 11: Summary of differences between detailed and summarized bursars' accounts

Detailed accounts (Version A)	Summarized accounts (Version B)
No subtotals or totals	Subtotals and totals
Columnar format	Paragraph format
No final 'balancing off' section	Final 'balancing off' section

Source: DCA, bursar, 1308/9, 1310/11, 1313/14, 1314/15, 1316/17, 1317/18, 1329/30, 1330/1.

Status

The *Rule* contains a chapter on the care of the tools and property of the monastery: 'Let the abbot keep a list of them [items entrusted to the brethren], so that when the brethren succeed one another in their offices, he may know what he is giving out and what receiving back'.[64] The status appears to be a similar type of document concerned with listing the assets and liabilities of an office in contrast to the *compotus* which is concerned with the cashflows arising from these assets and liabilities.

The earliest *status* date from 1303.[65] That from Finchale lists the contents of the grange and the granary and then itemizes the livestock. No values are attributed to the items. Next debts owed by the house are listed, totalling £83 16s 6d. The *status* ends with some notes on income which was sold in advance. The Jarrow status starts with livestock and then continues with grain, other foodstuffs and utensils. The items are again unvalued, although an entry is made: 'in the purse 7 marks'. Detailed listings of debtors and creditors are then given. The 1326 *status* from Holy Island (Illustration 6) in contrast provides a value for all items.

[62] D. Oldroyd and A. Dobie, 'Bookkeeping', in J. R. Edwards and S. P. Walker (eds.), *The Routledge Companion to Accounting History* (London, 2009), p. 104.
[63] C. Noke, 'Accounting for bailiffship in thirteenth century England', *Accounting and Business Research*, 11 (1981), p. 141.
[64] '*Ex quibus abbas brevem teneat, ut dum sibi in ipsa assignata fraters vicissim succedunt, sciat quid data ut quid recepit*': J. McCann (ed.), *The Rule of St Benedict* (London, 1969), pp. 84-5.
[65] *Finchale*, pp. i-ii; *Jarrow*, pp. 1-2; *DAR*, vol. 1, p. 113.

Sometimes a summary of expected rental income is given, but the scope of *status* within and between houses varies considerably.[66] On occasion more detailed descriptions are given, stating for example whether an item is new or old, complete or broken. A *status* of Finchale Priory of 1311 lists the contents of domestic accommodation by room: in the hall, in the wardrobe, in the cellar, in the refectory, in the kitchen, in the brew-house, and in the bake-house.[67] More valuable items are described in greater detail. Thus a mazer is described as 'with a silver foot', whereas in the bake-house, an entry reads 'vessels necessary for the undertaking of that function'. The *status* at the beginning of the period seems to have been prepared mainly when there was a change of head at a cell. The new head would receive from the old an indentured status, which he presumably checked of all the goods, debtors and creditors of the cell. Thus in 1321 the title of the status of Jarrow stated that it was prepared by Geoffrey of Haxby (the retiring prior), and delivered to Robert of Durham (the incoming prior).[68] The title of a Finchale status of 1367 likewise includes the name of the former prior, John of Tickhill, and of his replacement, Uthred of Boldon. The preparation and presentation of a status for a cell on a change in prior was evidently a formalized and accepted procedure. In 1373 when Prior John Fossor (1341-74) moved Richard of Birtley from the cell of Finchale to Lytham, the written mandate instructed that he was to receive from his predecessor a full status of the cell by indenture.[69]

The review of surviving accounting material conducted in chapter three appeared to identify a distinction between those offices which prepared a *compotus* and those which prepared a *status*. The bursar, the cellarer, the granator and the manorial *servientes* prepared *compoti*; the obedientiaries and the heads of the cells prepared *status*. Having looked more closely at and attempted a definition of both forms it might be postulated that this distinction is related to the perceived autonomy of an office. The heads of the cells and the obedientiaries were responsible for the assets and liabilities with which their offices were endowed.

[66] A. J. Piper, 'The libraries of the monks of Durham', in M. B. Parkes, and A. G. Watson (eds.), *Medieval Scribes, Manuscripts and Libraries: Essays presented to N. R. Kerr* (London, 1978), p. 239.
[67] *Finchale*, p. iv.
[68] *Jarrow*, p. 13.
[69] DCA, 2.4 Ebor. 37.

The management of their offices between reporting dates was at their discretion, and at the end of a reporting date they reported on whether the assets under their control had increased or decreased by means of the status which could be compared to the one from the previous accounting period or the one prepared when they assumed the office.[70] Officers involved in running the main estate, managed for the prior and house as a whole and not the responsibility of a particular obedientiary, were not required to produce listings of assets and liabilities because these were not their separate responsibility. The assets and liabilities would have been listed in the *status* required when a prior of Durham entered and departed from office. The responsibility of the bursar, granator and cellarer was to account for the income streams which arose from these assets and to apply them effectively in meeting the needs of the house. Confusingly perhaps this distinction began to blur as soon as it was made. At moments when there was insufficient cash to satisfy an urgent demand, the bursar and the cellarer were forced to take loans. These may have been with or without the knowledge or consent of the prior or convent. Certainly it seems likely that they were able to purchase goods on credit without the authorisation of the house. As soon as these officers were involved in such transactions there was a need to record them on schedules additional to the main compotus. Uncollected income needed to be recorded, and additionally the cellarer, the granator and the manorial *servientes* might have stores of supplies in hand at the end of the accounting period. These needed to be recorded, and thus there exist the stock accounts on the dorse of the *compoti* for the cellarer and granator. Conversely those obedientiaries and cells which at first produced *status*, during the fourteenth century increasingly produced a *compotus* as well. Nevertheless the emphasis of the process on those who were required to produce *compoti* was on accounting for income and expenditure and to show the income collected and the manner in which it had been applied. In contrast an obedientiary or a head of a cell had to demonstrate whether the assets in their charge had been maintained or not.

[70] '*et ostendatur eis [suppriori et aliis fratribus] status Domus, in quibus aut quantum creverit annuatim, aut diminuta fuerit*': *HDST*, p. xxxix.

Other accounting schedules

A number of other accounting records exist. Schedules were prepared for the sale of tithes.[71] Such schedules were ordered by parish, with a separate line for the tithes arising in each vill detailing to whom they had been sold and the amount. Indentures with local rent collectors were made, although none survive before 1432. There is also evidence that accounting was not just an exercise undertaken once a year, but that as might be expected the 'final' accounts were created using subsidiary records which have now disappeared. Some chapter diffinitions, thought to date from the 1320s, required the granator to have a *conscius*, and mandated that each Friday they were to go to the bursar's office to write down the expenses for the week. These weekly listings were to be retained by them until the submission of their final accounts.[72] Additionally, schedules for the monitoring of debts and arrears were created and are considered in chapter five. It can be concluded that medieval accounting at Durham Cathedral Priory encompassed a variety of forms and functions beyond those of the much analysed manorial account: the rental listing rents and dues; the *status* detailing assets and liabilities; as well as the *compotus* recording income and expenses.

Financial controls

The last part of this chapter considers the manner in which the accounting records constituted a system of financial control. Controls within and around the account-rolls are discussed, including the separate disclosure of different categories of items, the increasing precision in narrative description, the explanations offered for perceived variations from expected outcomes, balancing off, arithmetical accuracy, auditing, and cross referencing to supporting schedules. Finally supporting controls such as the use of the *conscius*, the segregation of duties, and the need for authorisation are considered.

The compotus rolls themselves constituted a financial control. The increasingly consistent format of the accounts, the regular order in which items were disclosed, and the use of subheadings and subtotals for each category of receipts and

[71] An example from 1343 is transcribed in Lomas and Piper, *Rentals*, pp. 68-70.
[72] '*conveniant singuli diebus veneris in sccacario … et scribant expense tam bracine quam pistrine et panetarie et uterque dictas expenses sic scriptas penes se retineat usque ad finale compotum*': DCA, Loc. XXVII: 16 (f).

expenditure made the identification of missing categories easier and facilitated the comparison of amounts between years and the retrieval of data.[73] There are a number of examples of the records being searched for evidence as to old rights. Accounts were considered important sources of information on the priory's rights many years after they were prepared. The *Feodarium* of 1430 makes frequent references such as 'as appears in all the old rentals', and also refers back to court rolls compiled almost a hundred years earlier: 'as appears in the survey and old rentals and rolls of the free courts from the year of our lord 1332 until the present day'.[74] In 1437 an investigation into the right of the cell to operate a ferry between Wearmouth and Sunderland quoted entries a hundred years old from the accounts of the cell of Wearmouth: 'as appears expressly in diverse accounts of the said masters [of the cell] … namely from the year of our lord 1335 in the *status* of Alan of Marton: "Again, there remains there a boat with its oars"'.[75] Another file of notes, extending to 1402, about holdings in Durham Old Borough included extracts from the bursar's rolls of 1336, 1337, 1338 and 1340, from the free court rolls from seven years between 1316 and 1338, and from rentals of 1280, 1311 and 1397.[76] This shows accounts going back 100 years being used as evidence. They were evidently stored carefully and in an accessible fashion.

Many of the account-rolls were several metres in length, and it would not have been easy to gain an overall picture of a year's receipts and expenses at a glance. However, there survives a small indenture, some eleven centimetres wide (Illustration 7), which comprises a list of all the subtotals for an account. It has no title, but it evidently relates to the year 1313/14 because its totals agree with the detailed account-roll for that year. It reduces the account for the year to forty-five

[73] Such a function was specifically defined at the Council of Lyons in 1245, when it was stated: '*Computaciones vero conscripta semper in thesauro ecclesiae ad memoriam reserventur, ut in computacione annorum sequentium, praeteriti temporis et instantis diligens habeatur collatio, ex qua superior administrantis diligentiam vel negligentiam comprehendat*'. ('Written accounts should always be retained in the treasury of the church for the record, and likewise so should the accounts of following years: there should be held an accurate collection of the past and present time from which the superior [prelate] may appreciate the carefulness or negligence of the administration'): N. P. Tanner, *Decrees of the Ecumenical Councils*, vol. 1 (London, 1990), p. 294.
[74] '*ut patet per omnia rentalia antique'* and *'ut patet per feodarium et rentalia antiqua et rotulos liberae curiae, ab anno domini mccc xxxii usque nunc*': *FPD*, pp. 28, 31.
[75] '*ut patet expresse in diversis compotis dictorum magistrorum … videlicet de anno domini millesimo cccxxxv in statu alani de marton sic habet. Item remanet ibidem unus batellus cum remis suis*': DCA, Loc. II: 6. Reference is also made to the accounts from 1337, 1338, 1339, 1340, 1355, 1389, 1395, 1414, 1417, 1418, 1425, 1427, and 1432.
[76] DCA, Loc. V: 55.

lines and would have enabled a reviewer to scan all the categories of receipts and expenditure and to form readily an impression of the inflows and outflows. Summary accounts also survive from 1376 and 1396/7 (Illustrations 8 and 9), which suggests they were regularly prepared. That of 1396/7 is in indentured form which suggests that two copies were prepared and held by different persons.

Within the compotus rolls, it was felt necessary to highlight and disclose separately particular categories of receipts and expense. In the 1292/3 roll, loans to the bursar are included under *varie recepte*, whereas in later rolls, they are placed together and disclosed separately in a *mutuaciones* section. Likewise payments received in advance are given their own heading of *premanibus* in later accounts rather than being included within the relevant receipts category as happened in some of the earlier accounts. Both of these disclosures were important as they represented prior claims on the future income of the house.

Within individual account categories, there is a trend towards increasing detail and more precise description. The 1310/11 account discloses '45 quarters of oats bought £7 17s 6d' whereas an account of 1333/4 provides not only the total price, £18 15s, of the 60 quarters of malt bought, but also the price per quarter of 6s 3d. This price per quarter enabled auditors to recalculate the total and to assess more readily whether the unit price was reasonable.[77]

For a number of years, more than one copy of the account exists. The importance of retaining duplicate copies in different places was realized at an early date. The statutes of Prior Thomas of Melsonby issued in 1235 dictated that two copies of rent-rolls should be made, one to be kept by the prior and used in the collection of rents, the other to be kept in safekeeping with the seal of the house under the charge of the subprior, so that if one be lost, the other might still be consulted.[78] It seems likely that at least two copies of an account would have been prepared, one to be kept by the officer rendering the account and one to be kept centrally. Where two accounts from the same year survive, they are not always identical.

[77] The formulary of Beaulieu Abbey, which served as a guide for auditors, provided a table of standard costs for foodstuffs and clothing which could be compared to actual prices paid and received: Hockey, *Account-Book*, pp. 52-5; Harvey, *Manorial Records*, pp. 26-7.
[78] *HDST*, pp. xxxix-xl.

One may contain alterations perhaps made by the official, his scribe, or the auditors. Further detailed work can reveal the order in which different versions of the accounts were prepared, and the changes made by the accountant or imposed by the auditor. The 1343 (B) bursar's account leaves large unused spaces between the headings, presumably as there was some uncertainty as to the number of entries which would be appearing under each heading. It ends at *Tallie*, normally the last heading of the expense section and does not conclude with a 'balancing off' section. The 1349/50 (B) bursar's account is likely to have been a draft because it is much less tidy and is less carefully laid out (on an irregularly shaped piece of parchment) than the (A) account. The Pittington 1327/8 account exists in two versions. Version A originally contained an amount of £10 15s received by tally from the bursar. Subsequently this figure was crossed out and a new figure of £12 5s 10d substituted. Version B contains only the revised figure of £12 5s 10d, indicating that it is most likely a later version of the account. Alterations which may be most readily linked to the audit are the 'sales on account' in which the accounting official was charged with additional income not shown in his original account. The 1377/8 Pittington account contains an additional entry in the receipts section of the cash account: 'And for 4s 3d received from diverse sales on account as appears on the back [of the account-roll]'.[79]

The arithmetical accuracy of medieval accounts, or rather the perceived lack of it, has generated a substantial amount of critical comment. Bloch made the general observation: 'among the computations that have come down to us – and this was true till the end of the Middle Ages – there are scarcely any that do not reveal astonishing errors'. He concluded that although the inconveniences of the roman numerical system were to an extent circumvented by the use of the abacus, 'the regard for accuracy … [and] … the respect for figures, remained profoundly alien to the minds even of the leading men of that age'.[80] Such criticism has extended to the accounts at Durham. Fowler, for example, notes a 'discrepancy' in the additions of a granator's account, one which to the unwary reappears on numerous

[79] '*Et de iiiis iiid receptis de diversis vendicionibus super compotum ut patet in tergo*'. See below, p. 149 for examples of such entries in the Billingham 1330/1 account.
[80] M. Bloch, (trans. L. A. Manyon), *Feudal Society*, vol.1 (London, 1967), p. 75.

occasions.[81] Likewise, Threlfall-Holmes, whose period of study of 1460-1520 is admittedly later than that of this thesis, identified frequent arithmetical errors.[82]

Fowler's 'discrepancies' disappear when the long hundred of 120 is used, and a recalculation of the arithmetic of the balancing-off sections of the bursars' accounts included in Tables 9 and 10 has not revealed any significant errors.[83] A reworking of the addition and subtraction of the subtotals of the individual categories of income and expense in the 1349/50 (A) bursar's account confirmed the accuracy of the accountant.[84] Arithmetical accuracy was of vital importance in presenting meaningful accounts, and it could be that where errors have been identified, the surviving account is not the correct final version, or that errors have entered an account during careless copying from a correct version. The 1313/14 roll includes the purchase of a *computatorius* for 6d. There is some doubt as to the precise definition of a *computatorius*, but it was likely to have been an item to assist in arithmetic calculations, perhaps a table or cloth marked with divisions for calculating totals, and the purchase indicates a desire to achieve accuracy in the accounts. Manuals provided addition, subtraction and multiplication tables.[85] A continuing desire for such accuracy is perhaps demonstrated on the back of a letter from the prior of Durham to the master of Jarrow written in 1391, which contains a form of abacus for counting money with pence, shillings and various multiples of pounds within a ruled frame as shown in Illustration 10 and Table 12 below.[86] The latter portion of the table becomes somewhat faded, but it appears to extend to a billion pounds.

[81] *DAR*, vol. 3, p. liv.
[82] M. Threlfall-Holmes, *Monks and Markets: Durham Cathedral Priory 1460-1520* (Oxford, 2005), pp. 31-2.
[83] See chapter six, p. 223 and note 128 for the confusion caused by the use of the long hundred.
[84] See the table included in Appendix 6.
[85] A. M. Peden (ed.), *Abbo of Fleury and Ramsey: Commentary on the Calculus of Victorius of Aquitaine* (Oxford, 2003), pp. 4-54.
[86] DCA, Loc. XVI: 2c; J. M. Pullan, *The History of the Abacus* (London, 1968).

Table 12: Form of abacus c. 1391

q	ob		d	2	3	4	5	6	7	8	9	10	11		1s			
s	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
li	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
20	40	60	80	100	2	3	4	5	6	7	8	9						
1000	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
20	40	60	80	100	2	3	4	5	6	7	8	9						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
xx	2	3	4	c	2	3	4	5	6	7	8	9						

Source: DCA, Loc. XVI: 2c.

Evidence of double checking of some accounts is provided where totals are not only entered in the *summa* (total) given at the end of each category of income and expenditure, but are also written faintly in the left hand margin.[87] This may represent a re-performance of the addition by the auditor, or it may indicate that provisional totals were put in the margin first and subsequently entered into the main account when they had been agreed. A number of accounts also show a system of dots in the margin, apparently used in making a calculation and similar to the system described by Martin, although extended to include columns for units of £20, and without the lines which in Martin's examples clearly and conveniently demarcate the different columns.[88] The dots are arranged in groups with differing values for a dot depending first upon the group in which it is contained, and secondly upon its position within that grouping. Dots on or below the line count as units. Dots above the line on the left-hand side in the pound and shillings columns count for ten units, whereas those on the right count for five units. Dots above the line in the pence column count for six units.

[87] For example DCA, Billingham 1333/4, Pittington, 1327/8.
[88] C. T. Martin, *The Record Interpreter* (Chichester, 1982), pp. xii-xiii.

The waste section of the bursar's 1418/19 schedule of waste and decay (Illustration 11) provides a relatively brief example which can be re-worked, the arithmetic verified and the meaning of the system of dots confirmed. It lists fifteen items, and ends with a space for the total, although one is not written in. Instead a series of dots are given in the left hand margin, which may be represented as follows:

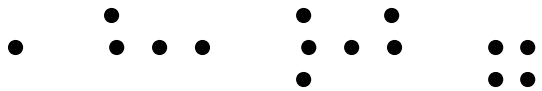

Table 13 summarizes the entries and calculates a total.

Table 13: Waste entries from the bursar's schedule of waste and decay 1418/19

Area of waste	£	s	d
Pipewelgate		16	2
Nether Heworth		2	
Monkton		23	
Jarrow		28	
Southwick		4	
Hesleden		49	2
Cowpen		56	7
Billingham		8	
Wolviston		43	8
Ferryhill		5	
Spennymoor	18	18	10
Edmundbyers		11	1
Gilesgate		15	10
Wearmouth		28	
Hartlepool		10	
Total	**33**	**19**	**4**

Source: DCA, bursar waste and decay, 1418/19

This total can be verified to the full 1418/19 bursar's account where it appears in the *exoneracio* section. Finally the groupings of dots can be interpreted as follows:

£20	£10+	10s+5s+	
	£1+£1+£1	1s+1s+1s+	1d+1d+
		1s	1d+1d.

This gives the same total of £33 19s 4d.

Undoubtedly arithmetical inaccuracies occurred in the accounts, but in the totals recalculated in Tables 9, 10 and 16, any apparent mistakes frequently disappeared in a more careful reading of the script, in which numbers are often faded, indistinct and confused by tears and damp markings in the document. Thus in the period to 1420 there is evidence of careful checking of the arithmetical accuracy of the accounts which stands in striking contrast to the findings of Threlfall-Holmes in her examination of the accounts of a later period.[89]

That the accounts should have been audited is not in doubt. Innocent III (1198-1216) required the submission of annual accounts by the superior and officials of a house, and Gregory IX (1227-1241) included the requirement for these to be audited in his statutes of 1235-1237.[90] The efficacy of the audit would have depended on the knowledge and experience of those auditing. It seems likely that at Durham as in other houses, the accounts were heard and reviewed by a body of senior and experienced monks. The presence or at least knowledge of the prior is indicated by an occasional reference to him at the foot of the account where the *condonacio* is said to be by his authority. Some priors are said to have had good financial skills. Prior Richard de Hoton (1290-1308), for example, claimed to have augmented the revenues of the priory.[91] The Billingham account of 1330/1 demonstrates very careful auditing. The initial account presented by the *serviens* showed him to owe a balance of 34s 3½d, being the excess of receipts over expenditure. However to this was added a deficiency in the wheat account of 3 bushels and 1 pec of wheat, 'sold on account' to the *serviens* for 3s 3d. Likewise two oxen were found to be missing for which he was charged 24s. His debt was increased by the imposition of a fine of 38s 2½d by the prior 'for divers errors found in his account' yielding a total balance due by him of 100s for which he was arrested and imprisoned.[92]

[89] Threlfall-Holmes, *Monks and Markets*, pp. 31-2.
[90] Knowles, *Religious Orders*, vol. 1, pp. 57-8.
[91] C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283-1311* (Oxford, 1957), pp. 127-8.
[92] '*pro diversis erroribus in compotis suis inventis. Et sic summa tocius debiti sui computatis computandis et allocatis allocandis cs pro quibus arrestatus est et manucaptus*': DCA, Billingham, 1330/1.

A letter from the prior of Durham to the bishop of 1344/5 refers to the requirement of Pope Benedict XII 'that each year we [Durham Cathedral Priory] should hold an annual chapter for the reform of the order with all priors, keepers and masters of the cells [present]', and informed the bishop that a matter with which he was concerned would be considered at the forthcoming annual chapter.[93] These annual chapters of the house and its cells were to be held on or around St John the Baptist's Day. From the late fourteenth century onwards references to this annual chapter of the house to which the heads of the cells were summoned and expected in person or by proctor increase. They were held mainly in May or June and allowed the consideration of the accounts prepared by the obedientiaries and the heads of the cells.[94] It is perhaps noteworthy that a Finchale status of 1303 was prepared by a monk of the house and delivered to the cell's head according to the title. In contrast in 1321 the *status* of Wearmouth was delivered to the prior of the mother house, perhaps representing a tightening of control.[95] The title of the earliest surviving sacrist's *status* of 1318 likewise indicates that it was delivered to the prior. Twenty years later the title of the sacrist's status indicates additionally that it was 'shown in the annual chapter on the day after the feast of St. Faith'.[96] This perhaps reflects a 'beefing up' of the role of the community as a whole in the annual chapter, and a lessening of the dependence upon the prior.[97] Occasionally reference is made to the account being shown to a number of named monks. The title of the 1313 *status* from Jarrow states that it was prepared by Geoffrey of Haxby (the cell's prior) and delivered to Alan of Marton with Robert of Stanley and Adam of Boyville present. Alan of Marton had experience in the roles of communar and cellarer, Robert of Stanley in the roles of feretrar and sacrist of Coldingham, and Adam of Boyville in the roles of chamberlain, cellarer of Finchale and master of Jarrow. These men could have formed a small group of *seniores* concerned with the closer audit of accounts, an important role given that the date of the account was 14 June 1313, in the period between the resignation of Prior William of Tanfield (1308-13) on 13 June and the

[93] '*quod annis singulis quoddam annale capitulum pro reformacione ordinis cum universis prioribus, custodibus, et magistris cellarum exteriorum provide celebremus*': *HDST*, p. cxxx; DCA, Pr. Reg. II, f120v-121r.
[94] See for example, DCA, Misc. Ch. 5183, 6840, 6842, 6843, 6844.
[95] *Jarrow*, pp. 18-19, 139
[96] '*ostensus in capitulo annali Dunolm. in crastino sancte Fidis virginis*': *DAR*, vol. 2, p. 375.
[97] *DAR*, vol. 2, pp. 372-5.

election of Prior Geoffrey of Burdon (1313-21) on 2 July. References to those present at the audit are rare. However a terrar's account does mention that the closing balance was delivered to the prior at the account in the presence of other brethren.[98]

Manorial accounts in contrast appear to have been audited out at the manors. The earlier bursars' account-rolls include details of the manors he visited during the year, although they do not mention the audit specifically. In 1310/11 he visited, accompanied by the steward, Bewley, Belasis, Billingham, Ketton, Ferry, Muggleswick, Westoe, Dalton, Pittington, as well as journeying to Norham and Hartlepool. In 1355/6 the bursar and Henry de Hette were at Westoe for the audit of the account there, and in 1356/7 a payment of twenty shillings was made to Henry de Hette 'auditor of the accounts of the manorial officials of the lord prior'.[99] In 1357/8 there is specific mention of the terrar and bursar and others hearing the account of Ketton and of Beaulieu.[100] In 1377/8 at Westoe a visit of the bursar was 'for receiving the *status* of the manor'.[101] Comments added by auditors to accounts are often distinguished by the fact that they are written in a darker ink than the rest of the account. In the Bearpark 1370/1 cash account for example all the totals are in a darker ink, probably added when the constituent entries had been agreed and allowed, as is the final 'balancing off' section, which again was probably written out once the whole account had been agreed. '*Vendiciones super compotum*' likewise are frequently written in darker ink. This may have been a deliberate attempt to differentiate the writing of the auditors from that of the accountant. Perhaps a specific recipe existed for auditor's ink. A

[98] '*predictus dominus deliberavit* [*xiiii li vis viid*] *domino priori super compotum suum de bursa in presencia aliorum confratium*': DCA, terrar, 1396/7.
[99] '*In expensis bursarii, domini Ricardi de Bekyngham et Henrici de Hett apud Wynestowe pro compoto Roberti de Preston de duobus termini audiendo*': DCA, bursar, 1355/6, *expense necessarie*; '*Henrico de Hett auditori compotorum servientium domini prioris*': DCA, bursar 1356/7, *expense necessarie*.
[100] '*Et in expensis terrarii, bursarii et aliorum apud Ketton pro compoto Johannis de Martyndall audiendo*'; '*Et in expensis eorundem apud Beaulu … pro compotis servientis audiendo*': DCA, bursar 1357/8, *expense necessarie*.
[101] '*pro statu manerii de Wynestowe recipiendo*': DCA, bursar, 1377/8, *expense necessarie*.

variety of methods for preparing ink were known in the Middle Ages and the ink could be rendered darker by the addition of iron, vitriol or soot.[102]

Halcrow, in a review of the manorial accounts, has identified evidence of a variety of types of auditor activity and investigation. The Pittington 1331 account mentions that expected wheat yields were estimated by assize in the presence of the *serviens* at the start of the year. At Ketton, in the same year, auditors insisted that the *serviens* should account for wheat 'to the third grain'. Stock counts were undertaken, and the process was expedited by using strict systems of classification by age and sex. The account-rolls show stock being moved out of one age group into the next from year to year. Thus the 1383/4 Pittington account records the transfer of eighteen piglets from the *porcelli* category to the two year old *hoggetti* category, and from the later six were transferred to the older *porci* category. Stock losses were investigated. Carcasses or skins were demanded as proof of death, and juries were used to confirm those that were taken away by wolves. In 1323/4 the theft of stock by the Scots and others was vouched by the testimony and oath of all the stock-keeper's neighbours.[103] The 1340 enrolled livestock account records that at Le Holme 288 lambs died whose flesh was of no value, but whose pelts were delivered to the bursar. Some expenses claimed by the *serviens* were rejected at the audit. In 1327 the auditor of the Pittington account disallowed 24s of harvest expenses as superfluous.[104] In 1378 at the same manor the *serviens* had to account for three quarters of wheat, which the *serviens* claimed he had sent to Merrington, but for which he could not produce a tally as evidence.[105]

The auditors' task was aided by the frequent use of references to subsidiary schedules and other accounts, directing their attention to the source and breakdown of a figure as well as sometimes providing independent verification of the amount in an account prepared by a third party. A system of checking figures

[102] Bischoff, *Paleography*, p. 16. In the 1334/5 bursar's account the totals are written in black ink in contrast to the other entries which are in brown ink. The 1399/1400 Lytham account totals and the figure for the *superexpendit* balance are in darker ink.
[103] The sheep '*depredati et furati fuerunt in adventu scotorum et per alios latrenos sicut probatum fuit per testimonium et juramentum omnium vicinorum suorum et sic est quietus*'.
[104] Halcrow, *Administration*, p. 35.
[105] Ibid., p. 21.

with a supporting network of other and subsidiary documentation and evidence such as tallies, indentures, rentals, and other listings was possible. The account-rolls seen today are the end result of a process of gathering and sometimes summarising and condensing a huge volume of data. References to other supporting schedules are illustrated in the bursar's account of 1278/9 which provides very brief details of receipts but directs the reader to the source of the information. Thus, receipts of arrears can be checked to the *magnum cirographum*, the amounts due at Martinmas and Pentecost could be vouched to the *rotulus sancti martini* and the *rotulus pentecoste*, an example of which was described above.[106] Detailed schedules listing the receipts from the sale of tithes survive for many years, and the totals from these correspond to the summarized totals included in the account-rolls. In the 1310/11 bursar's account, the phrase *visis perticulis* (according to the particulars) appears some nine times in the expense section. Payments to and receipts from other priory officials could be checked with the amounts disclosed in their accounts. Thus, payments for expenses to the proctors of Norham and Scotland are described as 'as shown in the account-roll of the proctor'.[107] Payments to the manorial officials tended to be recorded additionally by tally. For example, the 1292/3 bursar's roll includes 'in payment to the manorial official of Pittington by two tallies £19 10s'.[108] The manorial accounts record the same amounts as received by tally. This tally, of which the bursar and the *serviens* would each have retained a half-section, would be re-matched at the audit and agreed to the amount shown as received at the head of the manorial account. Unfortunately no examples of tallies survive from Durham Cathedral Priory, but it seems likely that the 'split tally' was used at Durham with one portion being retained by the bursar and the other by the *serviens*.[109] When money was given by the bursar to the *serviens*, the amount was recorded on the tally, and it was to this tally that reference was made in the writing up of the bursars' accounts and of the manorial accounts, the cash sections of which record

[106] See pp. 126-7 above.
[107] '*In expensis factis per procuratorem de Norham ut patet per particulas in compoto eiusdem procuratoris lxx li xis q. In expensis factis per procuratorem scocie ut patet in compoto suo liii li viiis xid ob q*': DCA, bursar, 1330/1(B).
[108] '*In liberatione servienti de Pitingdon per duas tallias xix li xs*': DCA, bursar, 1292/3.
[109] A survey of tally types and their use is provided in W. T. Baxter, 'Early accounting: the tally and the checker-board', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 197-235.

payments received by tally by the *serviens* from the bursar in the cash account. The use of the tally is also recorded frequently in transfers of grain from the manors to the granator.[110] Additionally, a prior's mandate may have been produced as evidence of authority for financial transactions. None is known to survive, but such mandates were used at other monastic houses and examples from the bishops of Durham remain.[111]

For items where there was an apparent shortfall, an explanation is often given on the face of the account. The phrase "*et non plus quia*" (and not more because) is frequently encountered. Thus, the 1310/11 bursar's account states '£54 6s 8d received from the tithes of the parish of Hesleden and not more because the tithe of Hesleden itself was sold for malt'.[112] Such explanations, noted on other estates, have been cited as evidence of the 'eagle-eyed' rigour of the auditors.[113]

The 'balancing off' section seen at the foot of the *compotus* was possibly done at the audit. Illustration 12 provides an example from the account-roll of 1292/3. A total for payments was subtracted from a total for receipts, and the bursar was expected to be able to produce any surplus remaining or to explain its absence. These *exoneraciones* (explanations) in the main took the form of arrears of income not actually received. Comments have been made on the scarcity of actual 'audit certificates', of which an example issued in 1341 by the auditors of the earl of Lancaster has been published.[114] It is in the form of an indenture and each portion, retained by the accountant and the auditor, was sealed by the other party. It confirmed that the keeper of the wardrobe had accounted for his entire period of office, quoted the amount of the surplus of receipts over expenses, and allowing for some loans made from this surplus, confirmed the amount owed by

[110] For example, DCA, Billingham, 1328/9, wheat.
[111] For example, '*Quod octavo die Januarii mandatum fuit magistri Willelmo de Kellawe, receptori nostro Dunelmensi, quod liberaret Andreaede Brumptoft xxvi libras*': T. D. Hardy (ed.), *Registrum Palatinum Dunelmense: The Register of Richard de Kellawe, Lord Palatine and Bishop of Durham, 1311-1316*, vol.1 (London, 1873), p. 114; B. Harvey, *Documents Illustrating the Rule of Walter de Wenlok, Abbot of Westminster, 1283-1307* (Camden Society, 4th series 2, 1965), p. 67.
[112] The parish of Hesleden comprised a number of distinct townships of which Hesleden was one: Lomas and Piper, *Rentals*, pp. 207-8.
[113] M. Page, 'Challenging custom: the auditors of the bishopric of Winchester, c. 1300–c. 1310', in M. Prestwich, R. H. Britnell and R. Frame (eds.), *Thirteenth Century England VI: Proceedings of the Durham Conference 1999* (Woodbridge, 1997), p. 41.
[114] N. B. Lewis, 'A Certificate of the Earl of Lancaster's Auditors, 1341' *EHR*, 55 (1940), pp. 99-103.

the keeper which was to be carried forward to the next account. This 'certificate' is very similar to the *exoneracio* section of the Durham compotus rolls.

Once all *exoneraciones* had been offered and the bursar had acknowledged that he owed a certain amount, any portion of this amount which he could not deliver in cash was condoned or carried forward. In the 1292/3 bursar's account, the *condonacio* was for almost £9, a significant sum, and probably not a level with which rigorous auditors would have been satisfied. It is the largest *condonacio* found in the bursars' accounts surveyed. Later *condonaciones* were for much smaller amounts – 26s in 1297/8, 28s in 1310/11, 4s in 1318/19, 7s in 1329/30, and 5s in 1338/39. Subsequently, *condonaciones* disappear and any amount remaining is carried forward and appears as an opening balance in the receipts section of the following year's account. Thus, at the end of his 1349/50 account, the bursar, John of Newton, 'owes £74 18s 4¼d for which he will answer in the next account'.[115] This is confirmed at the start of the account-roll for 1350/1: 'the same renders account for £74 18s 4¼d remaining from the closing balance of the account of the preceding year as appears at the foot of the same account'.[116] This may be seen as evidence of a tightening-up by the auditors. Properly kept and complete accounts should not require the *condonacio* of lost revenue or unrecorded expenses. When an account represented the end of a bursar's period of office, such a *remanencia* could not be carried forward to the next account, and the bursar appears to have been required to make full settlement. John Morris's period in office as bursar ended with the 1412/13 account, and after the usual *exoneraciones* the account concluded 'and so the remaining balance due from the same [bursar] is 32s 8¼d, which he paid at the [audit] of the account and so he is quit'. The final clause is in a different hand and ink, and thus was probably added in at the audit.[117]

A number of personnel controls operated in conjunction with the accounts. *Conscii* were appointed to ensure that the affairs of an office were known to at

[115] '*Et sic debet lxxiiii li xviiis iiiid q. De quibus respondebit in proximo compoto*': DCA, bursar 1349/50 (A).
[116] '*Idem reddit compotum de lxxiiii li xviiis iiiid q receptis de remanentia compoti anni precedentis ut patet in pede compoti eiusdem*': DCA, bursar, 1350/1(B).
[117] '*et sic remanent super ipsem* [the bursar] *xxxiis viiid q quos solvit super compotum et sic quiet*[*us est*]'.

least two people; duties were segregated perhaps most prominently in the manner in which cash handling by the *servientes* was minimized; and important classes of transaction were removed from the control of a single officer and instead needed the authorisation of the prior and chapter.

Between 1258 and 1273 Prior Hugh of Darlington put under excommunication the heads of cells 'who hide the receipts and expenses of the same [cells] from their brethren' and instructed that they chose one as a *conscius* 'whom they wish to have privy to their receipts and expenses'.[118] A similar control was put in place in the time of Prior Cowton (1321-41) for the obedientiaries, and their *conscii* were to provide testimony at the annual accounting of the office: 'each obedientiary shall have a *conscius* who shall know the receipts and expenses and shall bear witness at the annual account, and the same thing shall be done by all the priors and masters of the cells'.[119] The account-rolls of the feretrar frequently mention his *socius* (colleague). A witness would undoubtedly have been important to confirm the contents of the pyx in which monetary offerings were made to the shrine of St. Cuthbert. Such offerings would by their nature be unpredictable and incapable of being confirmed by reference to other documentation. In 1378/9 they amounted to the not inconsiderable sum of £38 4s 4d. Each time the pyx was opened its contents were recorded in duplicate upon an indenture of which one part was presumably retained by the feretrar and the other by his *socius*.

Again in Prior Cowton's time, officers also were instructed to have a *conscius*: 'Again there shall be one, the cellarer who shall have the charge and custody of the kitchen expenses, and there shall be another, the granator, who shall have the charge of bread and ale and so one shall be the *conscius* of the other [and] they shall have mutual rolls of all their expenses and receipts'.[120] There are a number

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[118] '*qui receptas et expensas ipsarum* [*cellarum*] *a fratribus suis occultant*' and '*quem velint habere conscium recepte pariter et expense*': *Annals*, p. 103.

[119] '*quilibet obedienciarius habeat conscium que sciat recepta et expensas et testimonium perhibeat in annali compoto et hoc id fiat de omnibus prioribus et magistris cellarum*': DCA, Loc. XXVII: 16(a).

[120] '*Item sit unus celerarius qui curam et custodiam habeat de expensis coquine et alius granetarius qui curam habeat panis et servisie et sic alter alterius con[s]cius habeant rotulos mutuo*[*s*] *dupplicatos de omnibus expensis et receptis*': DCA, Loc. XXVII: 16(f). From my own experience, a similar control known colloquially as the 'four eyes' principle was required by the

of examples of two monks sharing a role. Nicholas of Allerton and John Lutterell were joint-cellarers in 1324. John de Crepyng was assisted by John of Hartlepool and Robert of Cambois as bursar 1328-30. In 1394/5 John of Newburn accounted jointly with Robert of Crayke for the office of hostiller.[121]

A good example of the careful segregation of duties is in the way that the *servientes* of the manors were not entrusted with the collection of rents. Instead they were accounted for directly by the bursar, having been paid perhaps at the halmote-court or to rent-collectors appointed by him. This is most unusual. The majority of manorial accounts commence with a cash account in which rent forms one of the first items of income.[122] In contrast, rather than generating a cash income which was handed to the bursar, the *servientes* of the manors of Durham Cathedral Priory were dependent upon the bursar for any monies required to buy or repair agricultural implements or to pay for labour. Major spending on manorial buildings is seen in the bursars' accounts rather than in the manorial ones. In the late fourteenth century some modification was made to this system, and the manorial accounts start to show some income received from corn sales and the sale of grazing rights. Until then, the major cash income in the manorial accounts was always the amount received from the bursar by tally. The office of bursar was itself an important control, and perhaps at its inception was seen as a way of separating the function of handling and recording cash from those involved in directing the agricultural operations of the house (the terrar) or concerned with feeding its inhabitants (the granator and cellarer).

Attempts were also made to circumscribe the powers of officials within their own offices. For example it was mandated that no transactions regarding tithes or debt should be undertaken by the heads of offices and cells without the consent of the prior and convent, and no new expenses or new projects be begun without the

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Bank of England in its position as a bank regulator in the 1990s. Knowledge of and ability to accomplish a transaction was not to be confined to a single member of staff.

[121] *DAR*, vol. 1, pp. 13,135: DCA, cellarer, 1324; DCA, Misc. Ch. 4764; DCA, bursar, 1328/30, 1329/30; DCA, hostiller, 1394/5.

[122] See for example, Bailey, *English Manor*, p. 116; M. Page (ed.), *The Pipe Roll of the Bishopric of Winchester 1301-2* (Hampshire Record Series, 14, 1996), p. 15.

advice and consent of two or three worthy monks nominated by the prior and convent for this purpose.[123]

Conclusion

This chapter has explored the form and function of the rental, the *compotus* and the *status*. The detail of the accounts, their regularity, and their arithmetical accuracy allow a refutation of Coulton's charge of carelessness in medieval account keeping. The use of tighter definitions in the title – the name of the office-bearer, his office, and the period of account including the start and end-dates and the length of the period – all illustrate a concern for greater precision. The use of standardized headings, in a consistent order, for specific categories of receipts and expenditure, combined with the provision of subtotals for each heading, and the adoption of a consistent form of balancing-off at the end of the account, rendered the accounts more readily comparable from year to year. It also enabled a reviewer or auditor to identify more quickly unusual fluctuations, and to appreciate more readily the net surplus or deficit position for the year, particularly in the summary accounts which listed only the total for each category of income and expense. In this respect, the bursars' accounts of Durham Cathedral Priory mirror some of the changes observed by Harvey in manorial accounts in that diverse forms were superseded by a standardized format, a change also reported by Saunders at Norwich Cathedral Priory.[124] A network of supporting documentation enabled auditors to verify figures, and a number of other controls including the need for authorisation, the segregation of duties and the involvement of *conscii* strengthened the overall control environment.

[123] DCA, Loc. XXVII: 16; DCA, Loc. XXVII: 16(f).
[124] H. W. Saunders, *An Introduction to the Obedientiary and Manor Rolls of Norwich Cathedral Priory* (Norwich, 1930), p. 152.

Chapter 5: Debtors, Financial Management and Creditors

Introduction

At first sight it might seem that the evident wealth of Durham Cathedral Priory would obviate any solvency concerns or cash management issues. McKisack for example, quoted annual receipts of over £3,000 in the Durham bursar's rolls for 1293, 1295 and 1297.[1] Table 9 shows occasionally lower, but still substantial, levels of expected receipts averaging £2,988 and exceeding the pension of £2,000 granted by Edward III to Edward Balliol in 1356 for the resignation of the Kingdom of Scotland.[2] It might seem surprising then to find so many references to the indebted position of the house. In 1309, following the death of Prior Richard Hoton and in the wake of the expensive dispute with the bishop, the house was described as 'damaged in many [ways], firstly from great borrowing'. In 1344 the house was oppressed by a 'load of debts', and in 1405 it was reported: 'The goods, rents and incomes …. have been so notoriously wasted that they no longer suffice to pay the usual debts and support the convent in all its necessities'.[3] No matter how large the receipts, it is the level of expenditure in comparison which decides whether an institution generates a healthy cash surplus or develops an indebted position. Much of the emphasis within the accounts is on actual receipts and expenditure. However, accounting officers also needed to be able to record and account for transactions which would be settled in future periods. This chapter attempts to recreate the actual inflows and outflows arising from the main estate and reflected in the bursars' accounts. Such flows were reduced by the late or non-payment of rents and dues, and increased by any borrowings. Section one of this chapter considers the level and treatment of arrears, section two produces revised income figures to reflect unpaid arrears, and finally section three examines how any shortfalls in income were managed and the impact of borrowings on the house. Debtors and creditors are examined both in terms of their impact upon what might be called the financial results of the house,

[1] M. McKisack, *The Fourteenth Century, 1307-1399* (Oxford, 1971), p. 305.
[2] R. Nicholson, *Scotland: The Later Middle Ages* (Edinburgh, 1997), p. 161.
[3] '*deterioratus … in multis, primo ex mutuacionibus magnis*': *HDST*, p. 89; '*sarcinam debitorum*': ibid., p. cxxii; R. B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), p. 251. See below for an indication of the debts incurred during the dispute with Bishop Bek, p. 180.

and also in terms of the manner in which they were recorded, monitored and controlled. The focus in this chapter is predominantly on the bursars' accounts.

Arrears and debtors

It would be a mistake to assume that medieval charge and discharge accounts reflected only cash transactions. Accounting manuals from the period advised that accounts should be prepared to reflect what was due rather than what had been paid or received. Thus the second rule of the formulary of Beaulieu Abbey of 1269/70 states: 'All keepers of manors, granges and offices shall thus account for the rents which they have not yet received and for the debts which are owed for items which have been sold, just as for things then already received. But since they cannot deliver the said debts, which they have not yet received in their account, they will remain in arrears or *remanentia* just as they ought'.[4] This accruals approach has led to the aforementioned accusation that medieval account-rolls are misleading in that they 'are figures of the potential as opposed to the actual income'.[5] Rather than describe the account-rolls as misleading, it would be more accurate to say that the figures contained within account-rolls may be misinterpreted by those who do not appreciate the manner in which the totals of the account-rolls are constructed. Certainly at Durham Cathedral Priory there are regular examples from the account-rolls of the bursars of the total amount due (according to a rental) being inserted directly into the receipts section of the account.[6] However although a rent might be due, it was not always paid. There could be a dispute over the amount, the death without heirs of a tenant, or a lack of money to pay the rent whether because of a general shortage of bullion or harvest failure. Arrears have been described as a large and recurring problem throughout the later Middle Ages. Examples from lay estates show that the level of accumulated arrears often exceeded by a considerable margin the expected

[4] '*Omnes custodes maneriorum grangiarum et officinarum ita computant de redditibus quos non dum receperunt, et de debitis que pro rebus venditis eisdem debentur, sicuti de tunc iam receptis. Set quia dicta debita que non dum receperunt in compoto suo liberare non poterunt, in arreragiis vel remanentia prout remanenbunt*': S. F. Hockey (ed.), *The Account-Book of Beaulieu Abbey* (Camden Society, 4th series 16, 1975), p. 47.

[5] R. R. Davies, 'Baronial accounts, incomes and arrears in the later Middle Ages', *EHR*, 21 (1968), pp. 211-12. This highlights the importance of being sure what a figure in an account-roll represents before quoting it as evidence in support of a particular theory.

[6] For example DCA, bursar, 1342/3 includes amounts of 14s 3d from Houghall, 10s 8d from wandpennies and 50s from maundy pennies all of which represent the totals of constituent amounts listed in the rental of 1340/1.

annual income of an estate. In 1351 arrears on the marcher lands of the earl of Arundel stood at £2,513 compared to income of £2,092. Arrears on estates of the earl of Hereford in 1372 were £2,054 compared to income of £1,224, and in 1390 another example shows arrears of £1,530 against an annual expected income figure of £672.[7] However these arrears figures frequently dated back over decades, and the annual amount of uncollected income was far more modest. It has been estimated that in the early fifteenth century the duchy of Lancaster was achieving a collection rate, in terms of the percentage of due rents actually received, of 98·8 per cent.[8]

The monks as guardians of the assets of St Cuthbert had a duty to gather and to protect his revenues, and thus, the monitoring of arrears was an important issue.[9] Customary dues and assized rents fell due for payment at specified dates or *termini*: Pentecost and Martinmas at Durham Cathedral Priory. Amounts due and collection dates were easily recorded in a rental.[10] In Table 9 the arrears outstanding at the start of each year are shown. As can be seen, there is a great range in the figures with £17 included in the year 1318/19, perhaps somewhat surprising given the impact of Scottish raids, and a maximum of £3,700 in 1310/11.[11] In nine out of fifteen years surveyed the arrears brought forward exceeded £1,000. Fluctuations are however dramatic. From a modest amount of £115 in 1278/9, the figure rises to £1,368 in 1292/3, to £2,236 in 1297/8 to peak at £3,700 in 1310/11. In 1318/19 arrears reach their lowest level of £17. They peak again at £1,309 in 1329/30, after which they fall back to £263 and then gradually rise to another peak of £2,795 in the first decade of the fifteenth century. Such extreme fluctuations invite the question as to whether such peaks and troughs reflected the success or otherwise of concerted campaigns to collect arrears, or were rather the result of changes in accounting practices.

A number of reasons indicate that the earliest surviving bursar's roll of 1278/9 records actual rather than due receipts. First the account described arrears and

[7] Davies, 'Baronial Incomes', p. 220.
[8] Ibid., p. 227.
[9] Dobson, *Durham Priory*, pp. 11-13.
[10] See chapter four, pp. 126-7.
[11] For the explanation of these fluctuations see below, pp. 163-4.

rents as 'received'.[12] Secondly, the receipts from the two major *termini* of Martinmas (£205) and Pentecost (£113) were markedly different. For all the other years surveyed the equivalent figures differ by markedly smaller amounts with an average difference of less than £10. The difference in the 1278/9 account probably reflects the fact that the whole of the term after Martinmas was included in the period of the account, whereas only a portion (21 May to 2 July 1279) of that following Pentecost falls within the period of the account. Rents were not considered overdue until the following *terminus* and so it is likely that many Pentecost rents had still to be received in the period between 2 July and 11 November 1279, thus explaining the shortfall between the £205 and £113. Finally, this account reconciled the opening and closing cash positions, but contained no *exoneracio* section with claims for allowance to be made for rents not received. Had the income shown comprised amounts due rather than amounts received, no reconciliation of the cash position would have been possible without the deduction of arrears carried forward.

In contrast, for opposite reasons, it can be concluded that the next surviving bursar's roll of 1292/3 does include the total of the amounts due rather than actual receipts. The amounts shown for rents at Martinmas and Pentecost were both for £299, and neither the rents nor the arrears were described as 'received'. The roll began by listing all the arrears and debts due to the house at the start of the period for the collection of which the bursar was responsible. That these sums refer to all amounts due rather than to cash sums actually received is indicated by two factors. First the phrase, 'The same person, [the bursar Ralph of Mordon], renders account for £746 4s 7½d for all the contents of the chirograph up to Martinmas in the year of the lord 1292', indicates that the account included not just the amounts received but everything which was owed to the bursar's office.[13] Secondly, at the close of the account when total expenses had been deducted from total receipts, which in the absence of other adjustments would leave a cash balance to be displayed and counted at the audit, a series of deductions were made including '£1,557 9s 3d remaining on the great chirograph'. This amount probably included

[12] '*recepta*'.
[13] '*Idem reddit compotum de dccxlvi li iiiis viid ob de omnibus contentibus in cyrographo usque in diem Sancti Martini anno domini mcc nonagesimo secundo*'. The figure shown for arrears in Table 9 is increased considerably by amounts owed by proctors and others.

some or all of the arrears due at the start of the account augmented by further arrears which had occurred during the year just past. The amount of arrears actually received is not shown directly as a receipt within the account. In fact, it is not possible to determine what proportion of the receipts relates to current year dues and how much to arrears. An indication as to whether the bursar's office was experiencing improvements or deteriorations in its credit control may be calculated by comparing the opening arrears balance due shown at the start of the account with the closing amount. An increasing balance showed a deterioration and a decreasing balance the converse. In the year 1292/3, the net increase in arrears was some £811 which represented 34 per cent of total new receipts due to be received in that year.

The *exoneracio* section of the 1292/3 indicates that arrears were recorded on a document referred to as the *magnum cirograffum*. Between 1292 and 1318, this total appears to have been included in the receipts due, which the then bursar was responsible for collecting. The total remaining on the *magnum cirograffum* at the end of the year was included in the *exoneraciones* at the end of the account. Such entries can be seen in the accounts of 1292/3, 1297/8, and 1310/11. The rising balance indicates that non-payment of rents was a recurrent and increasing problem.

The dramatic fall in arrears shown in the 1318/19 account does not represent however the successful application of an effective debt collection policy, but a change in accounting treatment. Whereas in previous years the bursar was charged with 'all the arrears and debts contained in the great chirograph', in 1318/19, he accounted only for 'receipts from the great chirograph' rather than the total amount of arrears. Consequently, at the end of the account under *exoneraciones*, he included only the arrears arising from the current year. These arrears, totalling £182 13s 11¼d, were itemized by township on a separate schedule attached to the bursar's roll. The reason for the change in accounting practice is not known. Perhaps it was felt that the inclusion of a large amount of old and perhaps irrecoverable debts was distorting the impression given by the accounts. As can be seen in Table 9, arrears dominated the receipts section of the

accounts between 1292 and 1311, reflecting the very rapid accumulation of new arrears in a difficult period.

However, after 1318/19, there then seems to have occurred a reversion to the old accounting practice. By the time of the start of the 1329/30 account, arrears have built up to £1,309 and the reference is to 'arrears contained in the chirograph' which sounds as though a new record of debtors has been opened and that the bursars are once again being charged with the full amount of arrears contained therein.[14] The operation of a new record appears to be confirmed by references in the account of 1335/6 to receipts 'from the old and the new chirographs'.[15] From the year 1335/6, there also remains an indenture listing arrears received which shows that arrears as far back as 1315, presumably from the old chirograph, and also from more recent years between 1329 and 1333, had been collected. This suggests that records of arrears were maintained meticulously and regularly updated.

A change in accounting treatment rather than a genuine reduction in arrears appears to underlie the fall shown in 1338/9 where the bursar was again charged only with the arrears which he had received rather than the total outstanding. By the end of the period, the level of arrears had again increased significantly. Total arrears stretching back over a number of years are again being included rather than actual receipts. Thus, the policy of whether to include total arrears due, or the more recent arrears, or the actual receipts seems to oscillate, and by the end of the period under review, all arrears which have not been written off appear to be included within receipts once again.

A single example of a record of arrears stretching back over a substantial period of time, perhaps even a portion of the great chirograph itself, survives in Durham Cathedral Library. It has been used as end binding papers for a book containing copies of papal decretals.[16] The first folio is approximately 42 cm wide and 33 cm long. It contains an estimated 450 individual entries, and originally appears to

[14] '*arreragiis contentis in cirographo*'.
[15] '*de cirographo veteri et novo*'.
[16] Durham Cathedral Library, MS C III 4 ff2 and 233.

have been part of a larger document as some lines of writing have been cut through, and it appears to begin midway through a section. The recto comprises five columns, of which the first and fifth are incomplete. A quarter of the way down the second column occurs the first heading 'Arrears of the Martinmas term in the year etc [12]93 from the time of Thomas [de] Aldewood', which lists amounts due by township and by income type.[17] Some items have a '*qt*' placed next to them, an indication that the amount has been settled. Arrears from the years 1292 to 1307 can be found, although the document has been cut in such a way that many entries and totals are missing. Table 14 lists the terms and the amounts of arrears outstanding which can be identified. The contents of the document indicate that arrears were monitored for many years, and also that in any one year, the level of arrears was not as huge as might be thought from the total figures given in the bursars' accounts, and that the large overall totals seen were the accumulation of many years. No immediate pattern of increasing arrears is evident. Instead there are major fluctuations, although it can be seen that where the figures for both terms in a year survive, the arrears from Martinmas are normally lower than those for Pentecost, perhaps a reflection of income available for the payment of rent after the gathering of the harvest. Nevertheless if an average level of rents for each of the terms was £300, then at some terms there were significant arrears, notably Pentecost 1296 and Pentecost 1307 when perhaps around 25 per cent of the rents and dues remained unpaid.

[17] '*Arreragia termini sancti martini anno etcetera nonagesimo iii de tempore Thomae Aldewod*'.

Table 14: Arrears from the great chirograph by term and year

Term and year	£	s	d
Martinmas 1292	19	19	7½
Pentecost 1293	42	8	6½
Martinmas 1293	27	11	6
Martinmas 1294	48	16	2¾
Pentecost 1295	3	4	2
Pentecost 1296	69	19	2
Martinmas 1296	37	6	0
Pentecost 1297	39	3	3½
Martinmas 1297	31	8	9¾
Martinmas 1303	18	10	½
Pentecost 1304	44	7	8¾
Martinmas 1304	11	3	4½
Pentecost 1306	18	9	10½
Martinmas 1306	6	13	3½
Pentecost 1307	74	4	3½
Martinmas 1307	27	10	9¼

Source: Durham Cathedral Library, MS C III 4 ff2 and 233.

Lists of individually itemized arrears, including arrears ordered by township for halmote-court and rental arrears, survive from several years as do schedules itemizing the arrears actually received. These provide breakdowns of the single entries found in the main account-rolls.[18] The 1319 list of arrears for example contains approximately 190 entries arranged into four sections covering the rents due at the Pentecost and Martinmas terms and the second and third meetings of the halmote-courts. Entries are arranged by township or location. The names of the tenants are given for many of the overdue rents, indicating that the sums relate to single holdings, and are provided for all those who owed money after the proceedings of the halmote-courts. Each section contains its own subtotal and the document ends with an overall total of £182 13s 11¼d which agrees with the related amount shown in the *exoneracio* section of the 1318/19 bursar's account.[19]

As well as recording arrears, effort appears to have been put into extracting payment from debtors. Appeal was made to the bishop on occasion. An entry from the register of Bishop Kellawe (1311-16) includes a monition for a debtor of

[18] For example, DCA, bursar arrears 1319, 1333, 1348, 1364; bursar receipts of arrears 1332/3, 1335/6, 1396/7; bursar halmote arrears 1361.

[19] The *exoneracio* section of the 1318/19 bursar's account also lists a number of other arrears such as pensions separately, producing the total arrears figure of £216 seen in Table 16.

the priory to pay the sum of 47 marks, £6 2s 4d, and 20 quarters of wheat and 20 quarters of oats within ten days. A subsequent entry contains a request of the prior that Thomas de Herpeswell be delivered from prison as he had satisfied his debt owed to the prior.[20] Other cases were pursued in the prior's court. In 1329/30 for example, Emery of Lumley, warden of Jarrow, distrained a tenant for various debts and services.[21] Debts were acknowledged in the prior's court.[22] Transfers of lands and changes to rents were recorded in the halmote-courts and doubtless arrears of rents investigated at the same time.[23]

Although arrears appear to have been left on the chirographs for long periods, a new approach of writing off irrecoverable dues seems to emerge in the late 1340s. An indenture headed 'arrears for which there is no hope', has survived from 1348.[24] It lists a number of items by township, but offers no explanation for their lack of recoverability, and is for the relatively minor amount of 18s 9½d. In the 1350/1 account, some new entries appear in the *exoneraciones* section – decayed rents and waste rents. These presumably related to rent collection difficulties in the aftermath of the Black Death, when it was not possible to replace readily deceased tenants such was the collapse in population. These balances were not entered into the head of the next account. Waste and decay were evidently considered irrecoverable as soon as they were identified. 'Waste' related to vacant tenements from which no rent would be received, and 'decay' related to holdings for which a reduced rent had been agreed. In 1350/1 these items were for significant amounts: waste at £92 and decay at £16 comprised 18 per cent of expected rents, and arrears of rents due in that year were £135 or another 22 per cent of expected rents. The same roll also gives details of the arrears arising in the previous account of 1349/50 when the Black Death struck the priory estates. These totalled £231 or 38 per cent of expected rents. Subsidiary schedules detailing the decayed or waste rents for a year survive which again provide a

[20] T. D. Hardy (ed.), *Registrum Palatinum Dunelmense: The Register of Richard de Kellawe, Lord Palatine and Bishop of Durham, 1311-1316*, vol.1 (London, 1873), pp. 98, 453.
[21] DCA, Loc. IV: 16.
[22] In 1358 for example John of Merrington acknowledged that he owed 13s 6d to the prior: DCA, Loc. IV: 212.
[23] There are many examples of transfers of holdings at increased, unchanged or reduced rents. Arrears of rents and of fines levied by the Halmote are enrolled together on occasion: *Halmota*, pp. 19-20.
[24] '*Arreragia de quibus non est spes*': DCA, bursar, irrecoverable arrears, 1348.

detailed breakdown of the single figures included within the main account-rolls. For example the 1396/7 account includes amounts of £57 17s 2¼d and £43 9s 5d for decay and waste, and schedules itemising these amounts by property or tenement have survived.

Table 15: Waste and decay 1350-1417

Year	Waste £	Decay £	Total £	Year	Waste £	Decay £	Total £
1350/1	92	16	108	1396/7	43	58	101
1352/3	84	31	115	1397/8	41	58	99
1356/7	61	39	100	1406/7	40	98	138
1358/9	48	?	?	1407/8	45	97	142
1368/9	35	46	81	1409/10	58	82	140
1378/9	26	47	73	1410/11	44	77	121
1379/80	26	47	73	1412/13	46	78	124
1389/90	?	?	130	1414/15	46	77	123
1390/1	51	73	124	1415/16	37	89	126
1395/6	46	57	103	1416/17	42	68	110

A '?' indicates that a total is unclear or not given.
Source: DCA, bursar.

Table 15 lists the amounts included in the *exoneracio* section of the bursars' accounts for a selection of years from 1350 to 1417. It shows that waste and decay continued to be a problem throughout the period, although less so in the 1360s and 1370s. Initially vacant tenements were the greater problem, although from the 1360s the downward pressure on rents was more significant. The creation of these new categories of irrecoverable debts demonstrates the ability of the monks to adapt their accounting systems to new conditions and requirements.

As well as arising from the late payment of rent and other dues, debtors could on occasion be created by direct lending. Examples of this are somewhat rare, perhaps most evident in the case where a newly elected bishop immediately required funds. An example survives from the start of the episcopate of Louis de Beaumont (1317-33), in which he acknowledged a bond of £2,000 to the prior and convent for borrowings.[25] An example of a demand (1280 x 90) for repayment of a loan of £10 extended by the prior to the rector of Welton threatened the sequestration of the debtor's goods.[26]

[25] DCA, 1.14 Pont. 5b: '*nos Ludovcus electus dunolm confirmatus … obligati sumus religiosis viris dominus Galfrido priori ecclesie dunolmensis et eiusdem loci conventui in duabus mille libris sterlingorum quas ab eisdem recepimus ex causa mutui*'.
[26] *Annales*, p. 135.

Financial position

The treatment of arrears within individual account-rolls needs to be understood before comments can be made on income levels and comparison between years made. McKisack overstated income figures by not removing arrears brought forward.[27] Knowles too cited the 1292 bursar's account as showing huge receipts of £3,741 and somewhat confusingly refers to the arrears as 'floating capital', even though much of the amount of £1,587 was not received.[28]

The inclusion and incidence of arrears frequently produced a significant difference between the receipts with which a bursar was charged and the amount which he in fact received. Until 1297/8, a single sum total of receipts, including arrears brought forward, was given. In the 1297/8 account arrears had accumulated to such an extent (£2,236) that they dwarfed the receipts arising in the year (£1,390), and represented over 60 per cent of the total receipts figure. However, in the account of 1310/11 and consistently thereafter an awareness of this distinction is reflected: two totals are provided at the conclusion of the receipts section of the accounts, a '*summa oneracionis preter cirographum*' of £2,460 related to all the receipts except the arrears from prior years and the other '*summa tocius oneracionis cum cirographo*' of £6,160 related to all receipts due including the arrears from prior years. As can be seen in Table 9, a major proportion of total receipts could comprise arrears, and much of this could relate to arrears which arose before the accounting bursar assumed office. Thus, perhaps to highlight this, later in the period within the *exoneracio* section, arrears are split into those arising in the current year and those arising earlier. This practice of distinguishing current year arrears from those arising earlier is first seen in 1350/1, and the practice is developed further by the itemising of arrears by bursar which appears in the 1378/9 account. Thus the 1396/7 account includes, in the *exoneracio* section, arrears from the periods in office of the current bursar Thomas Lythe (£130 and £148 from 1391/2 and 1396/7) and of his predecessors John of Newburn (£125 and £163 from 1388-91 and 1394-6), Robert of Claxton (£112 from 1392-4), Thomas of Corbridge (£521 from 1380-88), and 'John of

[27] McKisack, *Fourteenth Century*, p. 305.
[28] *DAR*, vol. 2, pp. 489-93; D. Knowles, *The Religious Orders in England*, vol. 2 (Cambridge, 1957), p. 317.

Berrington and the others before him' (£833 from 1379/80 and earlier).[29] The arrears arising in the current year are disclosed as '*de arreragiis huius compoti*'.

Table 9 gives an indication of the amount of receipts which the bursar was charged with receiving. That amount was always in excess of £1,000 and, at its highest in 1310/11 reached £6,160. Table 10 shows that total expenses were somewhat less volatile, ranging from just under £1,000 in 1349/50 to £2,610 in 1310/11. A simple comparison of the two amounts gives a surplus for each year as illustrated in Table 16 (line 3). The surplus averages £1,433 or 48 per cent of average receipts of £2,988, which would appear to show an extremely healthy financial position with a steady accumulation of cash.

However, if the arrears which the bursar did not receive in the year of the account are subtracted from total receipts due to produce a receipts total net of arrears, the receipts (Table 16, line 5) are much reduced, averaging £1,580, and demonstrating a decline rather than an increase over the period. Whether the decline was in 'real' terms depends upon the inflation in prices and wages experienced by the house. Figures compiled by Farmer indicate that overall prices, based on a family's estimated consumption of grain, meat, cheese, salt and wool, were flat, although with large fluctuations, over the period from 1278/9 to 1355/6, and declined in the period 1355/6-1420/1.[30] Wages in contrast increased substantially over the period suggesting a mixed inflationary impact on the house, although a firmer conclusion on this matter would be possible following the compilation of price and wage indices using the data contained in the Durham accounts.

[29] '*De quibus se exonerat de dcccxxxii li xiiiis iid ob q de arreragiis domini johannis de beryngton et aliorum ante ipsem. Et de dxxi li iiis iiiid de arreragiis domini thome corbrigg bursarii. Et de cxxv li iiis iid ob de arreragiis domini johannis de neuburn. Et de cxxix li xvs iiiid de arreragiis domini thome de lyth . Et de cxii li iiis vd ob de arreragiis domini roberti de claxton. Et de clxiii li vs ob q de arreragiis domini johannis de neuburn. … Et de cxlvii li ixs vd ob q de arreragiis huius compoti*.' The total of £2,032 agrees to the arrears brought forward figure for the year 1397/8 shown in Table 9.

[30] See Appendix 9.

Table 16
The Bursars' Accounts 1278-1417: Overall Income and Expenditure

Overall Income and Expenditure adjusted for Arrears

	1278/9 £	1292/3 £	1297/8 £	1310/11 £	1318/19 £	1329/30 £	1338/9 £	1349/50 £	1359/60 £	1368/9 £	1379/80 £	1389/90 £	1397/8 £	1408/9 £	1416/17 £
Total Revenue Due	1086	3741	3626	6160	1340	3209	1777	1475	2039	2682	3506	3135	3647	4476	2918
Total Expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
Surplus	38	1596	2363	3550	216	1376	216	548	552	981	1787	1569	2130	3091	1483
Arrears cf and bad debts	-	1587	2359	3546	216	1375	215	473	410	937	1786	1615	2107	3011	1483
Total Revenue Received	1086	2154	1267	2614	1124	1834	1562	1002	1629	1745	1720	1520	1540	1465	1435
Total Expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
Surplus	38	9	4	4	0	1	1	75	142	44	1	-46	23	80	-
Borrowings	-	344	-	158	21	351	141	20	126	-	274	158	-	-	-
Repayments	20	378	103	694	386	384	286	50	169	138	100	152	101	173	-
Payments received in advance	-	-	-	-	-	342	48	4	-	-	-	-	-	-	-

Source: DCA, bursar, years as indicated at the head of each column.

Once expenditure is deducted from actual receipts, the surplus of receipts over expenditure (Table 16, line 7) is well nigh eradicated falling to an average of £25 or under 2 per cent of the revised receipts figure. Indeed, in seven of the fifteen years examined, receipts and expenditure are so finely matched that the surplus is £4 or less (0.25 per cent of average receipts), and invites comparison with a review of the account-rolls of Merton College, Oxford to c. 1348, which concluded that Merton was 'given to spending rather than to saving' and 'concerned to meet present requirements … rather than to lay by monies for future needs'.[31]

The need to adjust for arrears has not always been appreciated. The annual receipts of over £3,000 in the Durham bursar's rolls for 1293, 1295, and 1297, which McKisack quoted as evidence that the 1291 tax valuations of the temporalities and spiritualities of the house (£620 and £700 respectively) bore little relation to true levels of income, are inflated by arrears of income from prior years. If recurring income only is taken into account, that is Pentecost and Martinmas dues and tithe income, the total tax valuation of £1,320 appears much closer to annual income.[32]

One year (1389/90) actually reveals a deficit, which also raises the question of how the bursar expended money which he had not received. Goods bought on credit were often reflected within receipts as *mutuaciones* as well as in the relevant expense category.[33] This deficit may reflect an error in the accounts or a source of cash undisclosed in the accounts. The account itself notes 'and so he [the bursar] overspent', but no explanation is offered of how this has occurred.[34] It must be assumed that the accounts contain an error or omission, or that the

[31] T. H. Aston, 'The external administration and resources of Merton college to *circa* 1348', in J. I. Catto, and R. Evans (eds.), *The History of the University of Oxford*, vol. 1: *The Early Oxford Schools* (Oxford, 1984), p. 368.
[32] Using the data from Table 9, and adding these three categories together for the years 1292/3 and 1297/8 produces an average income figure of £1,562: McKisack, *Fourteenth Century*, p. 305.
[33] For example in the 1341/2 bursar's account, included within the *mutuaciones* section are loans of £18 from Agnes of Pittington and £13 10s from Agnes of Walton. In the *empcio brasei* the purchase of 80 quarters and 60 quarters of malt from the same two women at a price of 4s 6d per quarter is recorded, and produces the £18 and £13 10s seen in *mutuaciones*. Partial payments of these loans are recorded in the *soluciones debitorum* section. Credit transactions evidently continued as in the 1343 listing of bursar's debts amounts of £6 15s and £9 10s were recorded as outstanding to the same two Agnes.
[34] '*Et sic superexpendit*'.

bursar had access to another source of funds, or that some items listed as expenses had not actually been paid, an occurrence noted elsewhere in manorial accounts.[35]

Later accounts show much larger deficits. In 1420/1 the amount was £186 and in 1436/7 it reached £301. This amount, which technically reflected the amount by which the bursars' expenditure exceeded his receipts, appears as the first item in the list of expenses in the following year under the heading *superplusagium*. Dobson criticized Knowles' interpretation of the *superplusagium* figure in charge and discharge accounts as 'a mass of floating capital'.[36] In fact Knowles and Dobson were describing different types of 'surplus' arising in different periods. Knowles based his analysis on accounts from the late thirteenth and early fourteenth centuries when total receipts usually exceeded total expenses, and he did not actually use the term *superplusagium,* referring instead to the 'surplus' of receipts over expenses.[37] Dobson, on the other hand, was looking at accounts from the first half of the fifteenth century when total expenses regularly exceeded total receipts. This produced the *superplusagium*, or excess of expenses over income, the settlement of which appeared regularly as the first item in the expenses section of the account of the following year. Unfortunately the accounts surveyed give no indication as to how this surplus expenditure was funded, whether from other cash held by the accountant or from a number of expenses remaining unpaid.

Superplusagia also appear in manorial accounts, and these have been the subject of more detailed consideration by accounting historians, particularly intrigued by the apparent anomaly of an accounting official spending more than he received.[38] Noke identified references to this *excessus* balance in the Beaulieu formulary and in another mid-thirteenth century treatise, but noted however that neither explained how an accountant might spend more than he received.[39] Possible

[35] D. Postles, 'The "excessus" balance in manorial accounts', *Bulletin of the Institute of Historical Research*, 54 (1981), pp. 105-10; C. Noke, 'Agency and the *excessus* balance in manorial accounts', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), pp. 139-59.
[36] Dobson, *Durham Priory*, p. 261.
[37] Knowles, *Religious Orders*, vol. 2, p. 317.
[38] Postles, 'The "excessus" balance', p. 105.
[39] Noke, 'Agency', pp. 140-1.

explanations include: the accountant having his own funds from which he might make payments; the account including expenses which although recorded had not yet been paid; the accountant borrowing funds form another source; and finally, the accountant understating the receipts shown in the charge section of the account and using these unrecorded receipts to finance the apparent deficit. Postles provided some evidence for the second of these scenarios in accounts from Oseney Abbey.[40] Noke looked at the accounts of Crowland Abbey, and found that part of the excessus balance can be explained as unpaid wages.[41] However, he also observed evidence of the fourth scenario in the fall over time in the incidence of the *excessus* balance, a fall coinciding with a new entry in the accounts *vendiciones super compotum* (sales on the account). These *vendiciones super compotum* represent charges for items which were not included in the original account presented to the auditors, but which the auditors on their review of the accounts considered should be due from the accountant to the lord. At Durham likewise sales on account are found in the manorial accounts.[42] However there is also evidence that the *excessus* represented unpaid wages and borrowing undertaken by the *serviens*, as the extracts from the 1309/10 Pittington account, in which the *serviens* helpfully explains how he has funded the overspend shown in the account, demonstrate below in Table 17. The loans from the mowers and labourers may well comprise unpaid wages.

Table17: The funding of the *serviens* of Pittington's *superplusagium* 1309/10

	£	s	d
Total receipts	18	13	5
Total expenses	25	3	7
Overspend or *excessus* balance	**6**	**10**	**2**
Funded by:			
Loan from vicar of Pittington		43	
Loan from Lucy of Haswell		40	
Loan from William of Silksworth		7	
Loan from Richard of [?]Errington		4	
Loans from mowers and labourers		36	2
Total loans	**6**	**10**	**2**

Source: DCA, Pittington, 1309/10

[40] Postles, 'The "excessus" balance', p. 106.
[41] Ibid., p. 142.
[42] As for example at the Billingham 1330/1 audit, see chapter four, p. 149.

Table 18

The Bursars' Accounts 1278-1417: Receipts and Expenditure before Financing

	1278/9	1292/3	1297/8	1310/11	1318/19	1329/30	1338/9	1349/50	1359/60	1368/9	1379/80	1389/90	1397/8	1408/9	1416/17
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Total Revenue Received	1086	2154	1267	2614	1124	1834	1562	1002	1629	1745	1720	1520	1540	1465	1435
Total Expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
Surplus	38	9	4	4	0	1	1	75	142	44	1	-46	23	80	0
Total Revenue Received	1086	2154	1267	2614	1124	1834	1562	1002	1629	1745	1720	1520	1540	1465	1435
Less borrowings	0	344	0	158	21	351	141	20	126	0	274	158	0	0	0
Less advanced sales	0	0	0	0	0	342	48	4	0	0	0	0	0	0	0
	1086	1810	1267	2456	1103	1141	1373	978	1503	1745	1446	1362	1540	1465	1435
Total Expenses	1048	2145	1263	2610	1124	1833	1561	927	1487	1701	1719	1566	1517	1385	1435
Less debt repayments	20	378	103	694	386	384	286	50	169	138	100	152	101	173	0
	1028	1767	1160	1916	738	1449	1275	877	1318	1563	1619	1414	1416	1212	1435
Pre-financing surplus/deficit	58	43	107	540	365	-308	98	101	185	182	-173	-52	124	253	0

Source: DCA, bursar, years as indicated at the head of each column.

The close matching of actual receipts and expenditure seen in the bursars' accounts could have been achieved either by tailoring receipts to necessary or desired expenditure or by adjusting expenditure to match available receipts. To advance this question, the fixed and variable elements of receipts and expenditure need to be considered. Receipts comprised many fixed elements: customary dues and rents, although increments were possible in the latter, and labour dues that could be commuted for a money payment. Tithes depended upon the quantity and quality of the harvest, although again the rights to tithes for a defined period could be sold for a fixed sum. Variable elements, which the bursar could control to a certain extent, include the raising of loans and the sale of the produce of the lands of the priory. The sale of tithes and the produce of the priory estates could also be sold in advance should cash be needed urgently. On the expenditure side, a certain minimum sum would be needed for the running of the house and the sustenance of its members, although this could perhaps be reduced by a concerted effort by the priory to live off its own produce. Investment in land improvement, new stock and building work could be halted or deferred if necessary. The repayment of debts would depend upon an agreement with the lender.

Over the period from 1278 to 1417, there is considerable volatility around the average revised receipts (£1,580) and expenditure (£1,555) levels seen in the accounts selected. The range varies from £1,002 (1349/50) to £2,614 (1310/11) for receipts and from £927 to £2,610 for expenses with the low and high points occurring in the same years as those for receipts. The raising of debt and its repayment may throw some light on whether receipts or expenditure were the predominant force in any one account, the assumption being that increased borrowings and the receipt of income in advance might be necessitated by higher levels of expenditure. Alternatively, higher levels of unassigned receipts might enable the repayment of debt. Table 18 subtracts borrowings, advanced sales and debt repayments from the revised receipts and expenditure figures in Table 16 to produce the pre-financing levels of receipts and expenditure. Just as adjustments must be made for arrears in order to calculate actual cash receipts and to make comparisons of income levels between different years, so adjustments need to be made for the level of borrowings before comparisons of income across years can be made. Scammell accused Prior Geoffrey Burdon of diverting income from the

bursar's office into his own hands and compared the bursar's income figure of £1,339 in 1318/19, during the priorate of Burdon, with a much higher figure of £2,220 recorded in the bursar's account of 1330/1 during the priorate of William of Cowton (1321-40). These figures have not been inflated by the inclusion of arrears brought forward from previous years, but the latter does include £667 of borrowings whereas the earlier roll contains only £21. If these borrowings are removed the difference between the income figures is much reduced, and the contrast is not nearly as severe as suggested by Scammell.[43]

Table 18 shows that when a pre-financing surplus was generated, the bulk of it was used to repay debt. Thus in 1297/8 and in 1310/11 surpluses of £107 and £540 were used almost exclusively to repay debt, and in fact the ongoing existence of debt appears to have inhibited the accumulation of cash surpluses. Only in one of the years sampled does a substantial cash surplus appear to have been generated. In 1359/60 the account-roll closes with the statement: 'there remain in the bursar's office £142 8s 2¼d'.[44] In other years the necessity of raising finance to meet expenditure commitments is evident. In 1329/30 the deficit of £308 and the repayment of £384 of debt were funded by the borrowing of £351 and advanced sales of £342. The reason for the deficit may be seen in Tables 9 and 10. In that year Martinmas and Pentecost dues were both almost £100 lower than the levels reported in 1318/19, in total by £184. The total from tithe sales of £356 did show a very slight recovery from 1318/19, but that figure was hugely depressed by the impact of the Anglo-Scottish wars, and the 1329/30 figure represents only 40 per cent of the 1310/11 figure. Various receipts likewise, though showing an improvement over 1318/19, were also significantly lower than the figure for 1310/11. Expenses net of debt repayments however, which had been restricted to their lowest level in 1318/19, were almost double in 1329/30 at £1,449. Increases can be seen across all areas apart from alms and gifts and stipends and pensions. The largest variance was in grain purchases

[43] J. Scammell, 'Some aspects of medieval English monastic government: the case of Geoffrey Burdon, Prior of Durham', *Revue Bénédictine*, 68 (1958), p. 243; DCA, bursar, 1318/19 and 1330/31, *mutuaciones*.
[44] '*Et sic remanent in officio bursarii cxlii li viiis iid q.*'

which increased by £353 or 282 per cent to £478.[45] 1329/30 was evidently a very difficult year with a squeeze in income and a huge increase in necessary expenses, and the conflicting movements were only reconciled by extensive borrowing and sale of income in advance. It is likely that the alternative scenarios suggested occurred in different years as the fortunes of the priory fluctuated. Certainly the evidence appears to show a close and careful monitoring of the cash position. From the mid-fourteenth century onwards additional funds were generated for the central organisation by the imposition of regular levies on obedientiaries' income, and the diversion of any surpluses on their accounts to the common good of the priory. For example the hostiller's account of 1349/50 records 100s paid to the prior for a new window in the church, and at a visitation of Bishop Hatfield (1345-81), the accusation was levied at the prior that he took the hostiller's assets and used them for unnecessary purposes.[46]

The '*Recepte fratris Willelmi de Hexham*' of 1330/1 appears to be a 'working account' written partway through the year, possibly a chronological listing of items which may have been performed periodically and which would have enabled a closer monitoring of the cash position throughout the year. The majority of the entries have a horizontal line scored next to them in the left hand margin, again suggesting that this was a working document from which entries were transferred to or agreed with those on other documents. The first section is a list of unsorted receipts from individuals including rents, halmote-court amercements and tithes, which total £40 13s 9d. Next came a section of nine items headed *mutuaciones* and totalling 57s 10d, followed by an overall total for receipts of £43 10s 7d. After this is a heading *expense* and a list of items of expenditure. From these it can be seen that some borrowing was of a short term nature as items in *mutuaciones* are shown as repaid in the expenses section.[47] Some of the items can be traced to the detailed 1330/1 account such as the

[45] Different categories of grain were purchased in the two years, but overall volumes rose from 356 quarters to 1,695 quarters.

[46] '*Et domino priori ad fabricam nove fenestre in ecclesia cs*'. '*Item quod bona officio ab antiquo deputata per priorem et suos ministros a dicto officio abstrahuntur et in aliis usibus non necessariis expendentur*': DCA, 2.8 Pont. 12; E. Cambridge, *The Masons and Building Works of Durham Priory 1339-1539* (University of Durham, unpublished Ph.D. thesis, 1992), pp. 16-19.

[47] For example the purchase of 20 pounds of candles appears in the *mutuaciones* section: '*Et de iis vid de willelmo sether pro xx libris candelarum ab eo emptis*', and in the expenses section '*Willelmo sether pro xx libris candelarum ab eo emptis iis vid*'.

payment to the monk Thomas of Hartlepool for his travelling expenses to Coldingham, and the payment to the executors of a Lady de Haunsard of the final instalment of 13s 4d pertaining to a debt of 100s. The sum of expenses is £43 10s 6½d, and the account ends 'so he [the bursar] owes 1½d'. The small scale of the totals given in this account indicates that it is clearly not for a full year, but more likely a periodic reckoning undertaken partway through the year. Interestingly, the full bursar's account, which starts on the same day as the receipts of William of Hexham, gives the name of the bursar as Walter of Scarisbrick. This may be an example of the use of a *conscius* as discussed in chapter four.

Creditors and debts

The Council of Lyons of 1245 was concerned with church debt, and noting 'since therefore the abyss of usury has almost destroyed many churches', it urged the speedy repayment of debt and forbade the raising of debt without the approval of the house.[48] Durham Cathedral Priory was not alone in the northern province in incurring large debts. At St. Mary's Abbey in York, Archbishop Melton stated in his injunctions in 1319, following a visitation, that the house's debts of £4,029 were to be reduced.[49] In 1324 however the episcopal injunctions were 'most dismally similar', the debt was still large, and a bursar was to be appointed and accounts to be kept.[50] The reasons behind the incurring of debt included a fall in income arising from the effects of war, plague and poor harvests on the one hand, and exceptional demands made upon the house on the other. The evidence for the burden of taxation appears mixed. Dobson argued that at Durham Cathedral Priory the demands of taxation were not excessive in the period 1400-50, and calculated that royal tax at £18 per annum was not a crushing burden on a religious house where total annual receipts were over £2000.[51] Earlier however, larger demands had been imposed by the Crown, although there is little evidence of large sums being paid by the bursar, and the largest item identified was in fact pardoned (Illustration 13). Dobson likewise considered the burden of papal

[48] '*cum igitur usurarum vorago multas ecclesias paene destruxerit*': N. P. Tanner, *Decrees of the Ecumenical Councils*, vol. 1 (London, 1990), pp. 293-4.
[49] H. H. E. Craster and M. E. Thornton (eds.), *The Chronicle of St. Mary's Abbey, York* (Surtees Society, 148, 1933), pp. 124, 127.
[50] Ibid., p. 127.
[51] Dobson, *Durham Priory*, p. 171.

taxation to have been extremely light.[52] Earlier however much greater demands had been imposed, particularly for papal confirmation of priors' elections.

The dispute between Prior Richard Hoton and Bishop Anthony Bek caused Durham Cathedral Priory to incur massive debts: 1,000 marks were paid at the Roman Curia for the restoration of Prior Hoton. Unfortunately he died at Rome. His successor William of Tanfield (1309-13) was required to pay the pope 3,000 marks and the cardinals a further 1,000 marks.[53] Thus the house had to pay 5,000 marks in a single year, and this could not be done without recourse to lenders who charged extortionate rates of interest. It was even reported that the house had to pay 800 marks for a loan whose principal was 300 marks, although the period of the loan is not entirely clear.[54] Such interest payments indicate how easily a house could remain trapped in a downward spiral of debt. An earlier loan, granted to the prior and monks of Durham Cathedral Priory in 1255 at the Roman Curia, specified that if the repayment dates were not met, interest and damages would accrue on the loan at a rate of one mark on every ten marks owed every two months, an annual non-compounded rate of 60 per cent (Illustration 14).[55] In 1308, the monks were excommunicated and the house placed under interdict for late payment of a loan of 450 marks from Florentine merchants borrowed for the purpose of expediting the house's business at the Roman Curia (Illustration 15).[56] To pay these debts it seems the house turned to more local lenders in the north of England and a number of loan agreements remain from 1308 for loans totalling 400 marks and £440 (Illustration 16), and the excommunication was lifted in 1310

[52] Ibid., p. 206.
[53] For a description of the 'common' and 'private services' demanded by the pope at this date upon the appointment of a prelate, see W. E. Lunt, *Financial Relations of the Papacy with England to 1327*, vol. 2 (Massachusetts, 1939), p. 479.
[54] '*Solvebantur vero ista quinque millia marcarum uno anno, ad quod non sufficiebat exilitas domus nisi per usuras mercatorum; pro mutuacione trecentarum marcarum per annum aliquando solvebat domus octingentas* [*sic*] *marcas. Onerabatur igitur domus ultra vires aere alieno*': *HDST*, p. 89. Elsewhere sums of interest which dwarfed the principal can be found. Chicksands Priory borrowed (c. 1343) £370 for which it had to repay £1200, i.e. £830 interest. Unfortunately the repayment dates are not given and so no annual rate of interest can be calculated: G. Dodd and A. K. McHardy (eds.), *Petitions to the Crown from English Religious Houses c. 1272-c. 1485* (Canterbury and York Society, 100, 2010), p. 96.
[55] DCA, Loc. III: 20. This interest rate is identical to that observed for a number of loans extended by Italian merchants in the thirteenth century: A. R. Bell, C. Brooks and T. K. Moore, 'Interest in medieval accounts: examples from England, 1272-1340', *History*, 94 (2009), p. 423.
[56] DCA, Loc. III: 13.

(Illustration 17).[57] Prior William of Tanfield (1308-1313) temporarily withdrew assets from obedientiaries and used the proceeds to reduce debts.[58] The abortive election as bishop of the monk Henry of Stamford in 1316 was 'not without great expenses for the house',[59] and later in the fourteenth century the prior explained in 1387 that he could not preside at the triennial chapter of the Benedictine houses in England because of the need to recover the house's Scottish possessions which had an 'annual value of a thousand or more marks'.[60]

If the monitoring of arrears was important to ensure that all revenues due to St. Cuthbert were collected as far as possible, the monitoring of creditors or of borrowings was equally important to ensure that the house did not become overburdened with debt which it would be unable to repay. It can be seen that given the small surpluses run in most years, borrowings were an important and necessary source of funds. Each year, new loans were recorded under *mutuaciones* within receipts, and repayments were recorded under *soluciones debitorum* within expenses, but the compotus roll did not give an indication of the full extent to which the house was indebted.

Table 19 shows the totals from the *mutuaciones* (borrowings) and *soluciones debitorum* (payment of debts) sections of the bursars' accounts between 1278 and 1421. Debt repayments are shown as a cash outflow in brackets, and the total net cash movement arising from debt in each year is calculated by subtracting repayments from borrowings. An 'nc' indicates that the figures in the accounts are not clear or missing. A '?' indicates that missing figures mean that it is not possible to calculate the net cash flow.[61] The series is far from complete, particularly in the earlier period, nevertheless some prominent points can be discerned. First total recorded borrowings at around £16,000 were exceeded by repayments of around £20,000, and thus most years show a net outflow relating to

[57] Loans were raised in Newcastle, Durham and York from clergy and merchants: DCA, Loc. XIII: 21. Revocation of the excommunication: DCA, Loc. III: 15 and 32.
[58] DCA, bursar, 1308/9, 1309/10, *varie recepte*; Cambridge, *The Masons and Building Works*, p. 17. Reference to a repayment fund is made in visitation documents, see chapter seven, p. 252.
[59] '*non sine magnis sumptibus domus*': *HDST*, p. 96.
[60] '*valorem mille marcarum et amplius annuatim*': *HDST*, pp. clvi-clvii.
[61] Thus the totals for the three columns do not reconcile as no figure is included in the net movement column unless both the borrowing and repayments are known.

debt repayment and servicing. This might be as expected given that interest and penalties were undoubtedly levied on late payment. Major borrowing, defined as exceeding £100 or 7 per cent of the average receipts before borrowing shown in Table 18, was undertaken in the 1290s, and in the periods 1306-1317, 1328-43, 1352, 1355-60, 1374-96, 1399-1403 and 1406/7. Major repayments of debt took place in 1308-15, 1317-1348, 1353/4, 1355-7, 1358-61, 1366/7, 1368/9, 1373/4, 1375/6, 1377-91, 1394-6, 1397/8, 1402/3, 1406/7, 1408/9, and 1411/12. In some years such as 1292/3, 1329/30 large loans were matched by large repayments which suggests that debt was being rolled over or used for short term liquidity requirements. In the accounts of 1330/1, for example, there can be seen within a single year both borrowings from and repayments to individual lenders such as John de Vescy and William of Hilton, suggesting these sources were used to cover short-term liquidity needs. In other years however there is a large net movement indicating either a serious shortage of funds or a determined effort to repay debt. Thus there was a major increase in the indebtedness of the house in 1293/4, in 1306/7, 1316/17, 1352/3, 1374-6, 1379/80, 1390/1, 1399/1400, 1401/2. Major reductions in the indebtedness of the house occurred in 1297/8, 1302/3, 1308-15, 1317-19, 1328/9, 1332-6, 1338/9, 1340-4, 1353/4, 1358/9, 1366/7, 1368/9, 1373/4, 1397/8, and 1408/9. Finally it is striking that from 1407 no new borrowing is recorded, and repayments occur only in two years 1408/9 and 1411/12. It might be wondered why debt repayments are shown when new borrowing is absent, but a review of the 1411/12 account reveals that the repayments relate to loans incurred during the period in office of Roger of Mainsforth (1405-7) and to other 'ancient debts'. It seems that circumstances allowed a policy of debt avoidance in this later period, although this cannot be linked to the arrival of a new prior or officers, and the level of income revealed in Table 9 does not demonstrate a particular improvement. The headings *mutuaciones* and *soluciones debitorum* even disappear from the accounts.[62]

[62] Debt problems did however resurface in the 1430s under Thomas Lawson who was bursar 1432-8. Prior Wessington paid debts of £1,254 which Lawson had contracted and concealed from the convent. '*soluta sunt pro debitis Thomae Lauson nuper Bursarii, et postea Cellerarii, a Priore et Conventu concelatis, infra vij*^{tem} *annos ultimo effluxos, ad summam m*^{l}*ccxliiij*^{l}*. iij*^{s}*. vi*^{d}*.*': *HDST*, p. cclxxvi. However as no similar mention is made of the bursars occurring earlier in Wessington's priorate, it may be assumed that the bursars managed to run their office without incurring debt.

Table 19: *Mutuaciones* and *soluciones debitorum* in the bursars' accounts 1278-1421

Year	*Mutuac.* £	*Sol. Deb.* £	Net movt. £	Year	*Mutuac.* £	*Sol. Deb.* £	Net movt. £
1278/9	nc	(20)	?	1361/62	nc	nc	?
1292/3	344	(378)	(34)	1362/63	10	nc	?
1293/4	573	(168)	405	1363	0	(35)	(35)
1297/8	0	(103)	(103)	1363/4	33	(92)	(59)
1298/9	nc	(58)	?	1365/6	0	nc	?
1300/1	nc	nc	?	1366/7	115	(465)	(350)
1302/3	8	(133)	(125)	1367/8	0	(4)	(4)
1306/7	346	(48)	298	1368/9	0	(138)	(138)
1308/9	1,824	(2,245)	(421)	1370/1	0	(12)	(12)
1309/10	704	(1,653)	(949)	1371/3	15	(84)	(69)
1310/11	158	(694)	(536)	1373/4	3	(345)	(342)
1313/14	200	(590)	(390)	1374/5	426	(17)	409
1314/15	201	(397)	(196)	1375/6	515	(137)	378
1316/17	144	(44)	100	1376	115	(120)	(5)
1317/18	86	(394)	(308)	1376/7	93	(65)	28
1318/19	21	(386)	(365)	1377/8	149	(111)	38
1328/9	254	(713)	(459)	1378/9	236	(216)	20
1329/30	351	(384)	(33)	1379/80	274	(100)	174
1330/1	657	(537)	120	1380/1	182	(170)	12
1331/2	nc	nc	?	1381/2	288	(199)	89
1332/3	356	(492)	(136)	1383/4	300	(294)	6
1333/4	284	(457)	(173)	1384/5	347	(289)	58
1334/5	37	(186)	(149)	1386/7	425	(472)	(47)
1335/6	139	(246)	(107)	1387/8	nc	nc	?
1336/7	269	c. (258)	11	1388/9	84	(119)	(35)
1337/8	259	(336)	(77)	1389/90	158	(152)	6
1338/9	141	(286)	(145)	1390/1	354	(153)	201
1339/40	nc	nc	?	1391	117	(21)	96
1340/1	240	(507)	(267)	1391/2	546	nc	?
1341	246	(194)	52	1394/5	90	(175)	(85)
1341/2	178	(400)	(222)	1395/6	145	(160)	(15)
1342	97	(192)	(95)	1396/7	0	(41)	(41)
1342/3	192	(433)	(241)	1397/8	0	(101)	(101)
1343/4	14	(315)	(301)	1399/1400	204	(87)	117
1344/5	67	(134)	(67)	1400/1	0	(95)	(95)
1347/8	111	(170)	(59)	1401/2	156	(0)	156
1348/9	41	(88)	(47)	1402/3	202	(133)	69
1349	6	(27)	(21)	1404/5	82	(67)	15
1349/50	20	(50)	(30)	1406/7	294	(305)	(11)
1350/1	0	(105)	(105)	1407/8	0	(0)	0
1351/2	0	(73)	(73)	1408/9	0	(173)	(173)
1352/3	234	(13)	221	1409/10	0	(0)	0
1353/4	27	(263)	(236)	1410/11	0	(0)	0
1354/5	4	(42)	(38)	1411/12	nc	(266)	?
1355	158	0	158	1412/13	0	(0)	0
1355/6	192	(202)	(10)	1414/15	0	(0)	0
1356/7	136	(192)	(56)	1415/16	0	(0)	0
1357/8	184	(184)	0	1416/17	0	(0)	0
1358/9	119	(261)	(142)	1418/19	0	(0)	0
1359/60	126	(169)	(43)	1419/20	0	(0)	0
1360/61	84	(160)	(76)	1420/1	0	(0)	0
Totals for the period					£15,790	(£20,793)	(£5,215)

'nc' indicates missing or unclear figure;'?' that it is not possible to calculate net cash flow.
Source: DCA, bursar, 1278-1421, *mutuaciones* and *soluciones debitorum*.

Similar to the separate disclosure of receipts including and excluding arrears, an awareness of the need to distinguish regular on-going income from borrowing is reflected in a further refinement of the descriptions used in the totals at the end of the receipts section of the account-rolls. From 1378/9 onwards the first total includes receipts without arrears and loans, the second includes receipts with arrears and loans.[63]

In order to reveal the overall indebtedness of the house, separate lists of outstanding creditors were required and these survive for a number of years. From 1375 creditor listings are regularly attached to the main account-rolls of the bursar, however the majority of these merely provide a detailed breakdown of the single figure shown for *mutuaciones* in the accounts at this period, and do not give details of loans raised in previous years which still had to be repaid.[64] Details of debt listings are given below in Table 20, which shows the date of the listing and the total amount owed. Some schedules were not totalled and this has been indicated, as has the schedule which lists only debts owed by the bursar to the prior, and another which includes only the debts of the cellarer. Immediately evident is the small number of debt listings which survive.

Table 20: Lists of creditors

Period End	Total Creditors £	Period End	Total Creditors £
8 September 1330	1,277	*c*. 17 May 1388	555
11 November 1331	2,128	29 September 1391	544
11 November 1333	2,207	29 September 1392	546
11 November 1343	(not totalled) c. 424	21 May 1396	331
11 November 1348	148	10 June 1397	(not totalled) 383
29 September 1379	(cellarer's debts) 103	15 May 1407	200
1380	(all to prior) 420		

Source: DCA, bursar.

The 1330 schedule starts with debts incurred by the bursar or house, some seventy to eighty items which total £1,164. This is followed by amounts due to manorial officials for the *superplusagia* (the excess of their expenses over receipts) on their

[63] '*Summa receptarum preter arreragia et mutuaciones*' and '*Summa receptarum cum arreragiis et mutuacionibus*'.

[64] Thus for example the 1391/2 debt listing only relates to monies borrowed during the year as indicated in its title: '*Hec indentura testatur de denariis mutuatis per Thomam de Lythe bursarium ecclesie dunelmensis a festo michelis anno domini etc nonagesimo primo usque idem festum anno domini etc nonagesimo secundo*'.

accounts (totalling £13). Finally, debts incurred by the cellarers are listed by cellarer and year from 1307 to 1329, and a grand total of £1,277 4s 10½d is given. This was a significant amount given that the receipts and expenses for the year 1329/30 were £1,834 and £1,833 respectively. In the following year the overall total rises to £2,128.[65] In 1333 the total again rises to £2,207. Later listings are all for substantially lower amounts.

Debts were not consolidated by creditor. For example, amounts due to the prior appear several times, indicating perhaps that these amounts were taken from a chronological listing rather than from a listing of individual creditors. These debts were carefully monitored as can be illustrated by an amount due to Thomas del Holme for £314 10s which is listed in this 1330 account. Within *soluciones debitorum* of the 1330/1 account, a sum of £156 is paid to del Holme, and in the list of debts compiled at the end of 1331, a new revised balance is shown. Concerted efforts were made to rid the house of debt. Robert of Benton, who was bursar between 1341 and 1346, was described as 'a careful and discerning man, who in six years in which he held the office [of bursar] paid off £758 of the old debts of the house'.[66] Prior John Fossor (1341-74) used his own funds to help pay off debts: 'Again for the relief of the priory's debt he paid from his own … [funds] a number of sums of money, namely to Robert of Benton, [then] bursar £78 9s as appears in his account in the year of our lord 1341. Again [he paid] to John of Newton [then] bursar £198 6s 9d as appears in his account in the year of our lord 1349'.[67]

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[65] This appears inconsistent with the information collated in Table 19 which shows a net increase in borrowing of only £120. A comparison of the two debt listings reveals that the majority of new borrowing during the year remained outstanding and that few of the old items had been paid off. The *soluciones debitorum* section of the 1330/1 account contains a number of payments made for debts not included in the 1330 listing or in the *mutuaciones* section of the 1330/1 roll such as £75 for the purchase of stock, and £66 paid to the cardinal for Brantingham church and £46 paid to the prior for a tax of a tenth due. It appears that the difference can be explained first by some omissions from the 1330 list and secondly by the inclusion of payments relating to arrears of tax.

[66] '*virum providum et discretum, qui in vi annis quibus in dicto officio stetit, solvit de antiquis debitis monasterii 758l. 3s. 6d. ob.*': *HDST*, p. 131. Not all the accounts remain from his period of office, but those that do show repayments to be £926 higher than borrowings.

[67] '*Item ad relavemen debiti Prioratus, solvit de suis oblacionibus et deodandis diversas pecuniae summas, videlicet, domino R. de Benton, bursario, septuaginta octo libras et novem solidos, ut patet in compoto suo anno domini 1341. Item domino johanni de neuton bursario 198l sex solidos et decem denarios, ut patet in compoto suo, anno domini 1349*': *HDST*, p. 132.

The plight of the house occasionally moved its creditors to cancel debts owed. In 1298 a debt of £1,012 9s 11¼d owed to the royal exchequer was cancelled (Illustration 13), and later in 1333 letters patent remitted £100 owed for food on account of the losses suffered by the house as a consequence of the Scots.[68] In 1383 Bishop John Fordham released the house from a bond of £1,000, and in 1391/2 Bishop Walter Skirlaw (1388-1406) lent the house £200 for the payment of old debts.[69] It appears that the house had achieved a level of solvency by the 1340s by a combination of careful debt monitoring and better housekeeping: both pre financing receipts and expenditure in 1338/9 show an improvement compared to 1329/30.

Conclusion

It has been remarked that medieval accounts include potential rather than actual receipts, and that in this sense they may give a misleading impression of the income of the reporting entity. The accounts from Durham Cathedral Priory may be said to be even more misleading as they included at times not only the full amount of expected rents but also the arrears for all past rents which remained unpaid and these unpaid rents could be included in the receipts portion of consecutive account-rolls for year after year. These inflated receipts figures have been accepted as genuine figures of annual income.[70] However, the accounts do always reveal that such sums relate to arrears, and in fact the conclusion of the receipts total after 1310/11 invariably includes two totals: one which included the arrears brought forward, and a smaller sum which related only to receipts due to be received during the current year. This indicates a desire to distinguish ongoing annual levels of receipts, from receipts figures inflated by the inclusion of arrears, a procedure further refined by the additional exclusion of borrowings from the 1370s. The *exoneracio* section gives full details of arrears of uncollected rents and of amounts written off, and thus allows for the calculation of actual amounts received. Such calculations reveal that the cash position of the house was finely balanced to ensure that receipts and expenses were on the whole in equilibrium with a small surplus being generated. This fine tuning highlights the importance

[68] DCA 2.2 Reg. 6; DCA, 1.4 Reg. 3a.
[69] DCA, 1.9 Pont. 5; DCA, Misc. Ch. 5988; DCA, bursar, 1391/2, schedule of debts.
[70] McKisack, *Fourteenth Century*, p. 305.

of adequate financial controls to ensure that income was maximized and that the necessary funds were available to meet expenditure needs. An increasing awareness of the complexity and possible dangers of transactions which span more than a single accounting period are reflected in the increased prominence and separate disclosure in the bursars' accounts of *mutuaciones*, *premanibus* and *soluciones debitorum*. A desire to record and control the total indebtedness of the house is evident in the listings of debts which survive from 1330 onwards. The preparation of the great chirograph manifests a concern to monitor arrears of unpaid rent, and the development of schedules for hopeless debts, waste and decay demonstrates a recognition that in some circumstances debts had to be written off.

Chapter 6: Accounting as a Management Tool

Introduction

Chapters four and five have concentrated on the financial reporting and stewardship aspects of the accounts. In contrast this chapter seeks to explore the extent to which the accounts were utilized for purposes of more efficient management. It investigates whether historic accounts were used for comparative purposes and for variance analysis, the extent to which accounts were used to monitor inputs and outputs and to assess whether they were being applied or generated as efficiently in previous years, and the extent to which yields were evaluated to see if they surpassed historic or minimum standards.

Certainly there was an awareness that a certain minimum quantity of resources was required for the support of a monk, and there are constant references to the number of religious admitted to a community being matched to the available resources. In 1218 for example Pope Honorius III (1216-27) issued an inhibition to the abbess and convent of 'St. Eadward's' to admit nuns beyond the number of a hundred as the monastery was unable to support more.[1] Such thinking is demonstrated in the case of Durham Cathedral Priory, which was granted papal permission in 1240 to appropriate the church of St. Peter, Howden to permit an increase in the number of monks.[2] Later, Bishop Robert de Insula (1274-83) allowed the appropriation of Middleham to the cell of Finchale to enable the number of monks there to be increased from five to fifteen.[3] In the late fourteenth century, the importance of this link was still avowed and the number of novices admitted was still to be only as many as the house's 'resources can support if they are well administered'.[4]

[1] *CPL*, p. 51.
[2] Subsequently the appropriation of Howden was abandoned in favour of its conversion into a collegiate church with the hope that the priory would 'acquire friends by presenting clerks to the new prebends': *CPL*, p. 192; *HDST*, p. 47; B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), p. 153.
[3] P. M. Hoskin (ed.), *English Episcopal Acta 29: Durham 1241-1283* (Oxford, 2005), pp. 208-9.
[4] R. B. Dobson, 'The English monastic cathedrals of the fifteenth century', *TRHS*, 6th series 1 (1991), p. 157.

The monks were also concerned to expand the assets of the house and, when an abundance of resources and circumstances allowed, to augment their revenues, even after the Statute of Mortmain.[5] In 1256, the prior bought out the rights of John de Bek in the manor of Wingate for fifty marks.[6] In 1287 the house expended 170 marks to buy out the right of the former rector of Middleham to an annual pension of forty-five marks.[7] An indenture of 1387/8 records 'that the lord prior and the said Lord Thomas, bursar, paid £169 for lands and tenements acquired within the aforesaid period'.[8] In the 1380s, when Bishop Hatfield's executors delivered the £3,000 which he bequeathed for the endowment of Durham College, Oxford, it was used to purchase income generating assets for the future support of the college including the advowsons of Fishlake, Bossall and Ruddington which were purchased for £1,080 from Lord Neville of Raby.[9] The monks were also evidently interested in promoting general economic activity on their estates as shown by the licences granted in 1294 and 1305 to hold weekly markets and annual fairs at Hemingbrough and Coldingham.[10] They were also aware of the impact of local shortages on grain prices as demonstrated in their appointment in 1410 of a purchaser of grain who was to travel wherever supplies might be advantageously acquired.[11]

It has been noted that despite the large volume of accounting material remaining from Durham Cathedral Priory, there survive 'few contemporary documents which digest the material from the accounts and attempt to use it for anything more than auditing'.[12] One such document survives from 1436/7, which comprised a listing of the tithe income received from each parish for the years 1293, 1348, 1350, 1392 and 1420.[13] After the list of 1420 receipts, the writer

[5] See chapter 2, p. 65.
[6] DCA, 3.3 Finch. 21.
[7] This represents a multiple of just under 3.8 times, although unfortunately an annuity rate cannot be calculated without information on the life expectancy of the former rector.
[8] '*quod dominus prior et dictus dominus Thomas bursarius solverunt pro terris et tenementis adquisitis infra temporem predictum clxix li.*': DCA, bursar, 1386/7, schedule of creditors and loans.
[9] DCA, Pr. Reg. II, f255v; *Collectanea*, p. 13.
[10] *CChR*, vol. 2, (London, 1906), p. 457; *CChR*, vol. 3, (London, 1908), p. 50.
[11] DCA, Reg. Parv. II, f12v.
[12] B. Dodds, 'Durham Priory tithes and the Black Death between Tyne and Tees', *Northern History*, 39 (2002), p. 5.
[13] DCA, Pr. Reg. II, f356v-r. The document is transcribed in *HDST*, pp. ccxlviii-cclii; Dobson, *Durham Priory*, pp. 269-72.

notes ‘And thus the receipts from the year of our lord 1293 exceed the receipts from the year of our lord 1420 by £1,520 4s 4d’.[14] Four reasons are then provided for this decrease: first a refusal by the Scots since 1368 to allow income from the Scottish churches to be transmitted to Durham; secondly the impact of war in the border region; thirdly the conversion of arable land into pasture; and fourthly frequent recurrences of plague and the resultant depopulation of many places. The receipts for 1420 are expanded by the inclusion of the temporalities pertaining to the bursar’s office at a valuation of £1,000. Finally a listing of the receipts of each of the obedientiaries is given. Lists of receipts from churches are then given for the years 1430 and 1436. The investigation is a clear exercise in making comparisons between current and past income, not only looking at total levels of income, but also subdividing it by parish, and an attempt to identify explanations in an early form of variance analysis. Although in its entirety the listing was only completed in the late 1430s, the emphasis on the year 1420, the comparison of income made then and with 1293 mentioned above and the explanations given at that point make it possible that the exercise was an updating of a similar review undertaken in 1420. Even the years selected demonstrates some careful thought: 1293 was in the prosperous period before the outbreak of the Anglo-Scottish wars; 1348 was the year before the arrival of the Black Death; and 1350 was the first year in which the impact of the Black Death was fully apparent. A summary of the information is given in Tables 21 and 22 below:

[14] ‘*Et sic recepta de anno domini M^o^ CC^mo^ nonagesimo tercio excedunt recepta de anno mcccc vicesimo in mlxx^l^. iiii^s^. iiii^d^.*’: *HDST*, p. ccl.

Table 21: Tithe income of Durham Cathedral Priory 1293-1436

Source of revenue	1293 £	1348 £	1350 £	1392 £	1420 £	1430 £	1436 £
Scottish churches	149	-	-	-	-	-	-
Norham	260	)139	)111	) 23	) 28	) 99	) 39
Holy Island	158	)	)	)	)	)	)
Ellingham	58	-	-	24	-	-	-
Jarrow	60	80	44	47	35	29	31
Heighington	128	50	18	39	41	47	48
Aycliffe	111	70	1	31	32	25	24
Pittington	80	61	36	35	35	33	28
Hesleden	60	46	30	37	32	28	27
Merrington	63	51	22	25	31	28	26
Billingham	120	-	-	70	56	58	55
Northallerton	88	67	71	59	51	48	42
Eastrington	125	53	58	41	37	27	24
Wearmouth	-	-	-	20	14	12	7
Difference/ rounding	7	(1)	20	1	5	(2)	2
Total	1467	616	411	452	397	432	353

Source: DCA, Pr. Reg. II, f356v-r. The document is transcribed in *HDST*, pp. ccxlviii-cclii; Dobson, *Durham Priory*, pp. 269-72.

Table 22: Total income of Durham Cathedral Priory 1420

Officer/Obedientiary	Amount £
Bursar Temporalities	1,000
Bursar Spiritualities	500
Hostiller	170
Almoner	100
Chamberlain	100
Sacrist	67
Communar	66
Feretrar	30
Terrar	20
Total	2,053

Source: DCA, Pr. Reg. II, f356v-r. The document is transcribed in *HDST*, pp. ccxlviii-cclii; Dobson, *Durham Priory*, pp. 269-72.

Although the above listings may have been undertaken outside the period covered by this thesis, evidence does exist that similar exercises were undertaken earlier. A 1328 account-roll from the cell of Holy Island gave the tithe yields and other income (present and former) from each parish (Table 23). The impact of the Anglo-Scottish wars is clearly evident: overall income dropped by almost two thirds from £200 to £69.

Table 23: Holy Island receipts 1328 and formerly

		1328			Formerly		
		£	s	d	£	s	d
Tithe-corn	Fenham	2	13	4	20	0	0
	Fenwick	3	0	0	20	0	0
	Buckton	1	6	8	14	0	0
	Beal	2	0	0	17	6	8
	Goswick	0	6	8	20	0	0
	Haggerston	1	0	0	17	6	8
	Scremerston	1	0	0	16	0	0
	Cheswick	3	6	8	20	0	0
	Low Lynn	0	8	0	8	0	0
	Holburn	0	5	0	8	0	0
Land Rents	Fenham	11	10	0	19	19	6
	Fenham Mill	4	0	0	8	0	0
	Holy Island	0	6	0	3	0	0
	Elwick	1	18	4	2	5	0
	Tweedmouth	0	0	0	4	16	0
	Holburn	0	0	0	2	2	0
	Lowick	0	0	0	1	10	0
	Barmoor	0	0	0	0	6	8
	Bowsden	0	0	0	1	10	0
	Ancroft	0	0	0	2	0	0
	Scremerston	0	0	0	1	0	0
	Kyloe	0	0	0	2	0	0
	Ord	0	0	0	1	0	0
		-	-	-	-	-	-
Lamb/wool tithe		20	3	4	-	-	-
Tweedmouth Fishery		8	0	0	-	-	-
Altarage		8	0	0	-	-	-
Total receipts		69	4	0	200	5	10

Source: DCA, Holy Island, 1328.

Not only was this report prepared, but action was taken. Within a few weeks, the prior and convent appointed Gilbert of Elwick, a doctor in divinity and a local to recover the house from its fallen estate:

> William, Prior of the church of Durham, to his beloved son lord Gilbert of Elwick, doctor of holy theology, greeting. Desiring to restore our house of Holy Island, which in these days is ruined in many ways, to its former state through the vigilance of a careful administration, and hoping infallibly that the same house through your diligent industry shall arise from its ruin and shall resume the increase

> of a more fruitful state, we commit to you the care and administration of the said house with all etc [sic], and we create and appoint you prior of the same house.[15]

The next surviving roll of 1330 complained that the truth could not be ascertained about the tithe of wool and lamb, for the sheep were everywhere dying. The task of restoring the cell was a difficult one. In the 1340s the accounts of the house continued to contain statements such as 'Nothing since destroyed by the Scots' and 'Nothing since it lies waste', and in 1350/1 no rents were received from Kyloe, Holburn, Lowick, Barmoor, Bowsden, Ancroft, Cheswick, Scremerston, and Norham as they were all laid waste by the Scots.[16]

The above examples demonstrate that historic accounts were used for comparative purposes, that variances were calculated and explanations for these identified, and that attempts to improve adverse variances were made. The remainder of this chapter investigates the use of accounts as a management tool first in external activities outside the house on the manors and secondly within the house focusing on the granator accounts. The monitoring of labour services, of yields for crops and livestock, and of the overall 'profitability' of the manors is investigated. Within the house the control of inputs and outputs in production processes is considered.

Management on the manors

As well as owing a rent payable in money or in kind, many of the tenants also owed labour service which was used by the house, along with paid labour, on the demesne lands kept in hand. It has been concluded that 'Fulwell was the only manor, during the period for which account-rolls survive, where customary labour was used for these operations [mowing, weeding and harvesting], rather than

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[15] '*Willelmus prior ecclesie Dunelmensis dilecto filio domino Gilberto de Ellewyk, Sacrae Theologiae Doctori, salutem. Cupientes domum nostram de Insula Sacra quae in multis collapsa est his diebus ad statum pristinum per discreti regiminis vigilanciam respirare, sperantesque infallibiliter quod ipsa domus per tuam operosam industriam a suo resurget collapse, et status uberioris suscipiet incrementa, tibi curam et administationem dictae domus, cum omnibus, &c. committimus, teque in ejusdem domus Priorem praeficimus et creamus*': J. Raine, *The History and Antiquities of North Durham* (London, 1852), p. 84; DCA, Pr. Reg. II, f98v.

[16] '*Nil quia destructa per Scottos*'; '*Nil quia iacet vasta*'.

hired workmen'.[17] However such services due at other manors are detailed in the Halmote rolls when one tenant succeeded another in a holding. In the 1296 Halmote rolls, although the monetary rent is specified precisely in terms of amount and payment dates, any labour dues are included somewhat vaguely in the phrase 'rendering due services'.[18] Later however the entries become much more specific. In 1345 the roll records: 'Alice, daughter of John Gervays took a cottage, which her father the said John held, rendering 3s each year and five days of labour at harvest time to the manor of Belasis on which days she is to receive her sustenance'.[19] In the earlier manorial accounts there is little or no mention of labour dues. However, examples of presentments against the manorial *servientes* indicate that the control of labour dues was a difficult area. Around 1302, the *serviens* of Billingham was accused of using the labour dues of a cottar which were owed to the prior.[20] In 1328/9 the harvest expenses section of the cash account of Billingham makes mention of the *operaciones* for which payment is not required as well as for the additional hired labour, and gives a total of 431 labour days used and 74s 10½d 'of silver' expended, explaining that the monetary payment was 'not more in money since the remainder [of the labour] was [provided] through labour dues, namely in the first week sixteen labour days, in the second week sixteen labour days and in the third week sixteen labour days reaping for the whole day'.[21] However although this entry provided details of how *operaciones* were applied it did not give details of the total labour services due. In 1336/7 a new section was added to the Billingham manorial accounts, inserted between the cash account and grain accounts, which was headed '*Operaciones*'. This listed all the works due by class of tenant and period. For example seven cottars owed one day per week throughout the year giving a total of 364 labour days due. Following this, the use to which all the works were put, including the carriage of goods to Durham, the herding of sheep and cattle,

[17] E. M. Halcrow, *The Administration and Agrarian Policy of the Manors of Durham Cathedral Priory* (University of Oxford, unpublished B.Litt. dissertation, 1949), p. 40.
[18] '*faciendo servicia debita*': *Halmota*, pp. 1-12.
[19] '*Alicia filia Johannis Gervays cepit i cotagium quod dictus Johannes pater suus tenuit habendum reddendum per annum iiis et manerio de Belasis v opera autumpna si habeat cibum*': *Halmota*, p. 17.
[20] '*Item habuit i cottarium ad opera sua qui ex consuetudine debuit opera in curiam domini*': DCA, enrolled manor, 1299/1303.
[21] '*Et non plus in denariis quia residium per operaciones vidilicet prima septimana xvi operaciones; seconda septimana xvi et tertia septimana xvi operaciones metentes per totum diem*'.

weeding, harvesting, hay making and threshing, was itemized. A balance was struck between the total due days of 562, and the total days used of 555, and the *serviens* charged for the seven unused days at a little over 3d per day. Further examples of such *operaciones* accounts appear in the 1337/8 and 1342/4 Billingham accounts and also in other manorial accounts.[22] The introduction of such accounts illustrates an extension of the accounting system to achieve better control and indicates an adaptability and a readiness to incorporate new features into existing systems. During the fourteenth century there is an increasing commutation of *operaciones* into money payments. Initially these were collected by the manorial *servientes* and shown in their cash accounts. However a deliberate attempt appears to have been made for these receipts to be rendered directly to the bursar, in the same way that rents by-passed the *servientes*, and again perhaps a deliberate attempt to minimize the amount of physical cash left in their hands.[23] An example of the imposition of penalties for the non-performance of due labour services is given in the 1337/8 stock-keeper's memoranda which listed the names and the fines to be imposed at the next meeting of the halmote-court upon those who did not perform their duties at the sheep-dipping: 'Memorandum of the names of those [persons] of Billingham and Cowpen who did not attend at the washing of the sheep at Holme as they ought [to have done] that they shall be amerced at the next halmote-court.'[24] The administration of labour dues shows the manner in which entries in the account-rolls monitored performance and how non-performance was either reclaimed from the *serviens* at the hearing of the account or penalized and enforced through the halmote-court system.

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[22] DCA, Pittington, 1339/40, 1340/1; B. Dodds, 'Workers on the Pittington demesne in the late Middle Ages', *Archaeologia Aeliana*, 5th series 28 (2000), p. 149.

[23] R. A. Lomas, 'Developments in land tenure on the Prior of Durham's estate in the later Middle Ages', *Northern History*, 13 (1977), p. 37. Lomas's paper covers the period from 1340 to 1500, and he dates the start of the phasing out of labour dues to the period immediately after the first outbreak of plague in 1349. However receipts from *operaciones* appear in a number of bursars' accounts before 1349 such as those for 1318/19 and 1329/30, although not present in the accounts of 1338/9. There was perhaps some volatility both in the rate of commutation and in the collection policy. See also A. Dobie, 'An analysis of the bursars' accounts at Durham Cathedral Priory, 1278-1398', *Accounting Historians Journal*, 35 (2008), p. 186. See below p. 198 for a discussion of the cash handled by the *servientes*.

[24] '*Memorandum de nominibus illorum de billingham et copon que non venerunt ad lotionem ovium apud holme ut debent quod amertient ad proximam halmotam*'. The halmote-court rolls contain similar entries such as that from 1357, '*De Johanne Redesleue Alicia Hamound et Margreta Hamound quia non venerunt ad lotionem ovium, de quolibet 6d*': *Halmota*, p. 19.

Manor yields

A second area in which the accounts participated in the process of managing the land is in the calculation and recording of yields. Halcrow has identified the introduction during the fourteenth century of the process of recording the grain yield in the margin of the account in the ink of the corrections, perhaps for the purpose of enabling comparisons with estimates made earlier in the growing season and with yields on other manors and in prior years.[25] Treatises and formularies indicated a range of reasonable yields (for example yields of eight-times and five-times the seed sown appear in the *Husbandry* for barley and wheat respectively), and Chaucer's reeve was able to fine tune his estimate for changes in weather conditions:

> Wel wiste he by the droghte and by the reyn
> The yeldynge of his sede and of his greyn.[26]

A recalculation and tabulation of yields achieved in a range of counties between 1250 and 1449 has concluded that these standard yields laid out in the *Husbandry* 'were almost wholly unrealistic'.[27] Halcrow has compiled tables of the grain-yields achieved on the manors of Durham Cathedral Priory. These reveal a great variance around the standards of the *Husbandry*, but in a number of years these standards are exceeded.[28]

The earliest example of the recording of yields identified by Halcrow was at Bearpark in 1340, although it did not appear again in the accounts of that manor until 1370.[29] It is next found at Ferryhill in 1344, and then it appeared in the accounts of Bewley, Houghall and Ketton in 1369 and at Fulwell in 1371.[30] Additionally the number of acres sown was shown on occasion, first appearing at

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[25] Halcrow, *Administration*, pp. 28-31.
[26] D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971), p. 419; G. Chaucer (ed. N. F. Blake), *The Canterbury Tales* (London, 1980), p. 56.
[27] B. M. S. Campbell, *English Seigniorial Agriculture 1250-1450* (Cambridge, 2000), pp. 318-21.
[28] Halcrow, *Administration*, pp. 138-42.
[29] At Winchester such yields appear from 1296/7 onwards: M. Page, 'Challenging custom: the auditors of the bishopric of Winchester, c. 1300–c. 1310', in M. Prestwich, R. H. Britnell and R. Frame (eds.), *Thirteenth Century England VI: Proceedings of the Durham Conference 1999* (Woodbridge, 1997), p. 42.
[30] Halcrow, *Administration*, pp. 28-9.

Houghall in 1374/5, and regularly given from 1382 at Fulwell. For example, at Fulwell in 1385/6 thirty acres were sown with 6 quarters and 3 bushels of [wheat] seed.[31] Yields were expressed in the form: '*respondet semen ad iii granum et dimidiam*', or in more complicated fashion as '*plus semen iiii per viii quarteria*' indicating a yield to the fourth grain, plus eight quarters. The Bewley accounts of 1376/7 and 1377/8 provide an opportunity to verify these calculations, as the amounts sown in the account of 1376/7 and the amounts harvested in 1377/8 are clearly legible as are the notes of the yields inserted by the auditor in the margin of the 1377/8 account. These items are listed in Table 24 below, and the calculations have been reperformed and the auditors' yields agreed.[32]

Table 24: Auditors' yield calculations on the manor of Bewley 1377/8

	Quantity sown 1376/7 account		Quantity harvested 1377/8 account		Yield noted by auditor 1377/8 account
	Qrt	Bushels	Qrt	Bushels	
Wheat	12	4	67	6	*Plus semen v per v qrt ii bussellos*
Barley	4	1	24	6	*Ad vi semen equaliter*
Peas and beans	14	4	30	4	*Plus semen ii per i qrt iv bussellos*

Source: DCA, Bewley, 1376/7, 1377/8

An example of a standard yield from a manufacturing process is given in the Muggleswick accounts, where in the period around 1300 there operated a foundry which supplied iron to the house. It produced 12 stones of iron each week apart from four weeks during Christmas, Easter and Pentecost. For the fifty-four week period covered by the 1302/3 account it produced 600 stones of which 454 were delivered to the bursar, 14 stones were given to the *serviens* of Ketton, and the remainder carried forward to the next account.[33]

[31] '*De quibus computat in semine vi qrt iii bussellis seminatis super xxx acras*'.

[32] For example, using the wheat entries. The quantity sown equates (assuming a ratio of 8 bushels to a qrt) to 12.5 qrt and the amount harvested to 67.75 qrt. Multiplying 12.5 by 5 yields 62.5 qrt. The difference between this and the actual harvest of 67.75 is 5.25, that is 5 qrt and 2 bushels.

[33] DCA, enrolled manor, 1299/1303: '*Idem respondet de d petris ferri receptis de forgia in parco a domenica proxima post festum sancti luce evangelii anno etc ccc secundo usque domenicam proximam post festum omnium sanctorum anno etc ccc tercio per liiii ebdomadas videlicet qualibet ebdomadam xii petras exceptis xv diebus in natale ebdomadis pascale et pentecoste in quibus forgia non ardebat propter solempnitatem dictorum festorum. Idem computat in liberatura*

The manorial accounts of the main estate of Durham Cathedral Priory present a perhaps somewhat surprising picture in comparison to manorial accounts seen elsewhere. This standard form of manorial accounting charged the manorial official with the rental income arising in the manor.[34] At Durham in contrast the collection of rents was administered centrally and the manorial officials were not responsible for rent collection. Thus they were dependent on the bursar for any cash income which they might require, although latterly the *servientes* did make some sales of grain on the manors and receive some income from grazing rights, even to the extent of making an occasional cash render to the bursar.[35] In the majority of cases the manors did not generate a cash surplus to be handed over by the *serviens* at the audit, in contrast they absorbed cash. Two factors must be appreciated here. First the *servientes* did not receive or account for money rents due to the priory from those living on manorial lands. These rents were instead paid directly to the bursar. This is unusual, although it undoubtedly constituted an effective control over the manorial official in that less cash was left in his hands and he was dependent on the bursar for his funding for which he would doubtless have to offer explanation and justification in advance.[36] Secondly, the cash account was only a part of the overall account for the manor. The cash account was followed by grain and stock accounts from which liveries were made to the main house. Thus the return from the manor included not only any net cash liveries but also the value of grain and stock supplied.

The final 'Tallie' section of the bursars' accounts includes payments to the manorial *servientes* and Appendix 7 illustrates the scale of the payments taken from forty-two account-rolls covering the period from 1278 to 1420. The proportion of the bursars' total expenses paid out by tally was significant, and can be seen in Table 10. In some years, expenses are given in summary form and only

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facta bursario per v tallias ccc iiii^{xx} xiiii petras. Servienti de ketton xiiii petras per talliam. Summa expensarum ccc v^{xx} [v]iii petras. Et remanent cxii petre. De quibus serviens respondebit'.

[34] For an example of manorial accounts including rental income see M. Page, *The Pipe Roll of the Bishopric of Winchester 1301-2* (Hampshire Record Series, 14, 1996).

[35] Halcrow, *Administration*, p. 5.

[36] Examples of manorial accounts containing rental income include manors belonging to Crowland Abbey (1258/9), Beaulieu Abbey (1269/70), Bec Abbey (1299/1300); and the Bishopric of Winchester (1301/2) : M. Bailey (ed.), *The English Manor c. 1200-c. 1500* (Manchester, 2002), pp. 116-17; S. F. Hockey (ed.), *The Account-Book of Beaulieu Abbey* (Camden Society, 4th series 16, 1975), p. 68; M. Chibnall (ed.), *Select Documents of the English Lands of the Abbey of Bec* (Camden Society, 3rd series 73, 1951), p. 182; Page, *Pipe Roll 1301-2*, p. 15.

a total is given rather than the individual payments made by tally to the cellarer, the granator, and the manorial *servientes*.[37] Payments were evidently made on more than one occasion during the year as shown in the bursar's account of 1292/3 when it was recorded in the '*Tallie*' section that the *serviens* of Houghall received payment by four tallies, and those of Bewley, Merrington and Wardley by three tallies. As can be seen in some years the total amount paid to the manorial *servientes* was significant. Until 1314/15 the amount was always in excess of £130 reaching £165 in 1310/11. Thereafter there is some volatility with payment levels peaking again around 1350, after which there is a dramatic decline and the total does not exceed £30 again. Two factors underlie this decline. First, as Halcrow has noted, the manorial accounts start to show some cash receipts not from rents but from the sale of grain, stock or pasturing rights in the manor.[38] Indeed, towards the end of the period, manors could make a cash contribution to the bursar. In 1384 the manor of Fulwell made such a payment of £12 9s as well as grain liveries.[39] Secondly when manors were leased, they no longer required a cash injection.

The sum given by the bursar each year to the *serviens* was not constant, nor in proportion to the manor's value, as indicated in the *Valor Ecclesiasticus*.[40] It was perhaps based upon an estimate of the requirements of the manor negotiated between the terrar, bursar and *serviens* and any amount outstanding for any *superplusagium* on the previous account. After the receipts, manorial expenditure is shown in a regular order including: the upkeep and repairs of carts, ploughs, forks and equipment; the stipendi of any paid servants; and, mowing, weeding, and harvesting expenses. It seems likely that the manorial accounts were used in the process of agreeing the monetary amounts to be received by the *servientes*. Certainly no *superplusagium* could be agreed without the preparation of a full account, and the expense section of the account of a former period would perhaps be a starting point for an estimation of likely expenses in the ensuing period.

[37] '*expense per tallias de maneriis et aliis cviii li xv s viii d*'.
[38] Halcrow. *Administration*, p. 39
[39] Ibid., pp. 39-40.
[40] Ibid., p. 38.

An attempt to reflect the value of the supplies made by the manor to the house has been identified in the introduction of the practice of including the value of such liveries in the receipts from sales section of the manorial account, and then, as no cash presumably changed hands, an identical sum was deducted in a section entitled '*allocationes*'.[41] A correct cash position could be obtained, whilst also indicating the value of goods in kind supplied by the manor. Thus the 1383/4 Pittington manorial account includes receipts for 40 shillings for four oxen supplied to the prior's larder and for 32 shillings for eight quarters of oats supplied to the bursar, and identical quantities and monetary amounts are included in the *allocationes* section.[42] The sum of the *allocationes* was £37 6s 4d. The practice was irregularly applied, and has been linked to the influence of the formulary 'Form for the account of a reeve of a grange' of which the specimen account is dated 1380/1, and which instructs that anything taken from the manor is to be included in its value.[43] However, even at Pittington, the practice appears to be discontinued after 1390.

Attempts to arrive at a 'value' or profit for a manor become much more prevalent during the later thirteenth and fourteenth centuries.[44] The results of such exercises are denoted by a variety of names or descriptions which is matched by a multitude of methods of calculation. Words such as '*valor*', '*valet*', '*wainagium*', and '*proficuum*' are inserted in a memorandum at the foot of the account, possibly with a range of different meanings. This memorandum has been described as 'the last significant stage in the compilation of the manorial account' and 'perhaps the most interesting addition to account-rolls at Stage 3'.[45] Their common purpose

[41] An *allocatio* was thus a form of allowance in the discharge section of the account-roll: Halcrow, *Administration*, p. 31.
[42] '*Et de xls receptis in precio iiii bovum liberatorum pro lardario domini prioris*'; '*et de xxxii s in precio viiiq avene liberate bursario usque dunelm*'; '*Idem petit allocationem de xls in precio iiii bovum liberatorum pro lardario domini prioris*'; '*Et de xxxiis in precio viiiq avene liberate bursario usque dunelm*'. *Summa xxxvii li vis iiiid*.
[43] '*Forma ad compotum prepositi grangii*'. A copy still exists at Durham: DCA, Loc. II: 15; Halcrow, *Administration*, p. 31. It states that the lord shall receive an item from the manor with a definite price so that the value of the item can be included in the value [of the manor]:'*dominus … capiant de manerio certo precio et sic quaelibet res potuit poni in totum valorem*'.
[44] Postles gives the earliest example as Canterbury Cathedral Priory (c. 1225), and provides a list of other houses with their dates of adoption: D. Postles, 'The perception of profit before the leasing of demesnes', in R. H. Parker and B. S. Yamey (eds.), *Accounting History: Some British Contributions* (Oxford, 1994), p. 131.
[45] P. D. A. Harvey (ed.), *Manorial Records of Cuxham, Oxfordshire, c. 1200-1359* (Oxford Record Society, 50, 1976), pp. 56-7.

was to determine the amount of profit or loss expected to be made from a manor, and thus this objective 'transcended the normal purpose of medieval accounts', as it was concerned with 'impersonal assessments of economic yield, not with the liability, honesty and efficiency of local officials'. It has been identified as an important step forward in the techniques of modern accountancy.[46]

It has been stated that the method of calculation remains largely a mystery to modern historians,[47] and that 'the memorandum are often very cryptic and in many cases the brevity of the entries makes it impossible to rework the nature of the calculation which lay behind the bare statement'.[48] Some guidance, however, may be found in accounting treatises. The ninth rule of the formulary of Beaulieu Abbey states: 'If you wish to know the value of manors, granges and offices which receive nothing from the abbey, but settle all their own expenses from their own receipts, subtract from the total of deliveries made to the chamber and arrears and new building expenses and the purchase of liberties, rents and possessions, those expenses which are made for pleas/payments not from the own resources of the same manor or grange, and the food and clothing, if lay brothers reside there, which they who reside receive from the abbey. And what remains from said livery, arrears, new building expenses and purchase of liberties, rents and possessions will be the value of the same manor or grange'.[49] Thus the value of a 'self funding' manor is equated to the cash rendered to the central receiving office plus arrears plus new building work and capital investment less any expenses relating to the manor which have been paid using resources outside the manor.

The formulary recognizes that an additional adjustment is required where a grange receives some of its income directly from the central office of the abbey: 'If indeed you desire to know the value of the granges which receive part of their

[46] R. R. Davies, 'Baronial accounts, incomes and arrears in the later Middle Ages', *EcHR*, 21 (1968), p. 214.
[47] Ibid., p. 215.
[48] Postles, 'The perception', p. 117.
[49] '*Si vis scire valorem maneriorum, grangiarum et officinarum que nichil recipiunt de abbatia, set omnes expensas suas faciunt de propriis recepcionibus suis, subtrahe de summa liberacionis facte camere et arreragiis et expensis in novis edificiis, et in emptione libertatum redituum et possessionum, expensas que facta pro placitis non propriis eiusdem manerii vel grangie, et regularia si ibi morentur conversi, que illi qui morantur recipiunt in abbatia. Et quod remanet de dictis liberatione et arreragiis, novis edificiis factis et empcionibus libertatum, redituum et possessionum erit valor illius manerii vel grangie*': Hockey, *Account-Book*, p. 50.

expenses from the common fund, subtract from the total value of all their liveries made to the abbey, the sum of all their foreign receipts which are received from the abbey'. Again an adjustment is made for items expended directly on the lay brothers by the abbey, and 'what remains is the value of that grange'.[50]

Not all the manorial accounts in the Beaulieu formulary contain a valor, but a number do. The account for Burgate ends with 'Memorandum that this manor is worth this year £22 7s 7½d except the pleas of which the total is 22s and except the maintenance of one lay brother residing there for the year'.[51] This value of £22 7s 7½d can be arrived at by adding the cash value of liveries (£20 3s 6d) to the arrears at the close of the account (44s 1½d). A review of the account indicates no expenditure on new building or on the purchase of new land or rights, and thus the valor appears consistent with the instructions for its calculation given earlier in the ninth rule.

At Durham, one of the earliest surviving examples of a manorial valuation occurs on a Pittington manorial roll of 1339/40. Several *formulae* appear to have been used to indicate such valuations. The above Pittington account states: 'Memorandum that the manor with grass-land and with labour dues is worth £32 13s 6d a year – each acre of arable land at 8d and each acre of grass-land at 2s 6d. And the yield of the same year amounts to £19 which is totally recovered and 16s 2d more.'[52] Unfortunately it does not explain the difference between the £32 and the £19 figures. The former appears to be calculated using set values for each acre of land, the latter appears to be the value achieved by the manor in that year. The difference may relate to changes in land managed directly or leased out. Table 25 tabulates the values for the manors of Durham Cathedral Priory, extracted by Halcrow.

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[50] '*Si vero valorem grangiarum que partem expensarum suarum recipiunt de communi scire desideras, subtrahe de summa valoris omnium liberacionum suarum in abbatia summam omnium receptionum suarum forinsecarum quas de abbatia recipit et… sic est summa remanens valor illius grangie.*': ibid., p. 50.

[51] '*memorandum quod istum manerium valet hoc anno xxii li viis vii d ob preter pacita quorum summa talis est: scilicet xxiis et regularia i conversi ibidem commorantis per annum*': ibid., p. 113.

[52] '*Memorandum quod manerium* [*cum feno* – cancelled] [*cum prato* – interlined] *et operibus valet per annum xxxii li xiiis vid - quolibet acra terre arabilis ad viiid et acra prati ad iis vid. Et exitus istius anni se extendit tantum ad xix li qui totalitem resumuntur et xvis iid ultra*': Halcrow, *Administration*, pp. 40-1.

Table 25: Values (£-s-d) attributed to the manors of Durham Cathedral Priory

Year	Bearpark	Bewley	Dalton	Fulwell	Houghall	Ketton	Pittington	Other
1325		3-14-5¼						Wardley loss 3-2-1½; Belasis 4-0-12 ½
1340			10-0-0				19-16-2	
1369	10-0-0					22-0-0		
1370	11-15-3	8-0-0			23-5-3 ½	20-9-½		
1371	4-3-0				14.17.6½	3-0-0		
1373	6-3-7					4-9-12		
1374	5-0-0							
1376					19-3- ½			
1377		2-19-6 ½				12-0-0		
1378							24-0-0	
1379						3-8-4	17-2-8	
1380				6-13-3½	12-2-10	0-18-3		
1381				22-13-9½				
1382				20-16-6½	20-8-4			
1383				16-15-4	25-19-4			
1384				21-17-1			18-0-0	
1385				10-0-15				
1386				2-9-0				
1387				13-14-0				
1390					13-5-3	14-0-22	8-7-0	
1391				11-9-2	15-4-1	15-8-9½		
1392				7-7-6		2-9-0	22-18-8½	
1393				8-7-9		6-6-0		
1394				7-10-4	8-8-10½	3-15-7	14-12-7	
1395				9-3-5½	22-6-3		13-2-2	
1396					3-18-8	12-18-9	11-7-0	
1397					17-17-4		12-18-4	
1398					17-14-7		7-72-4	
1399						18-0-0		
1408							35-15-10	
1409							56-0-6½	
1420							22-0-0	

Source: Halcrow, *Administration*, pp. 41-4.

Halcrow has investigated the calculation of these figures and concluded that 'No possible combination of the money totals given in the roll produces the figure

given as the profit.[53] Some of the figures look suspiciously round and whole, others have been calculated to the farthing. There are large variations between manors and also between years. For example the manor of Pittington was valued at £56 in 1409, but at only £22 eleven years later. Large changes are even evident in consecutive years. At Fulwell a value of £7 in 1380 rose to £23 in 1381.

It has been suggested that *valors* were used to make decisions as to whether to lease manors.[54] However at Durham Cathedral Priory, on occasion the decision to lease appears to have been a desperate measure adopted in desperate circumstances, such as the decision taken in 1314 to lease all the temporalities of the cell of Holy Island with the manor of Fenham to Walter of Goswick for five years.[55]

The manorial accounts of Durham Cathedral Priory demonstrate the adoption of new techniques in the monitoring of yields and labour, and reveal efforts to measure the economic contribution of the manor to the house. The following section analyses the accounts of the granator for evidence of their role in the management of the process of supplying the house with bread and ale.

Granator accounts[56]

No transcripts from the Durham Cathedral Priory accounts of the granator, a monk-official entrusted with the administration of grain, have hitherto been published for this period. The accounting records which survive from his office comprise a particularly interesting series of linked accounts, which extend far beyond the simple grain accounts which might be expected and include accounts for wheat, bread-making, bread-usage, barley, malt, brewing and ale consumption. Flows are traceable from one account to another in a form of process

[53] Halcrow, *Administration*, pp. 41-3. My own efforts at recalculating these values, including the method given in the Beaulieu formulary, have so far been equally unsuccessful.
[54] Davies, 'Baronial incomes', pp. 211-29; D. Postles, 'The perception', p. 119. A future project would be to compare the values given in Table 25 with rents received when the same manors were leased.
[55] Walter of Goswick was a major lender to the house: Raine, *North Durham*, p. 80; DCA, Pr. Reg. II f33v-35r.
[56] Much of the material in this section is included in A. Dobie, 'A review of the granators' accounts of Durham Cathedral Priory 1294-1433: an early example of process accounting', *AHR*, 21 (2011), pp. 1-29.

accounting,[57] which also takes note of expected yields from specified processes and generates average usage figures calculated by month and week. Thus these accounts are of interest as they reflect the control of a process, which moves beyond the emphasis traditionally perceived by accounting historians of medieval charge and discharge accounts as being predominantly concerned with the accountability of an individual entrusted with a stewardship role.

Accounting historians have become increasingly interested in the emergence of cost and management accounting, and innovations that were perhaps attributed at one time to managers of the industrial revolution are now being linked back to and seen as adaptations of concepts and techniques used in much earlier pre-industrial periods.[58] The malting and brewing industry has been identified as a sector in which advances in accounting techniques may have occurred at a comparatively early date, and against an agricultural rather than an industrial background.[59] This section of the chapter analyses a series of unpublished accounts which reflect the manufacturing processes of baking and brewing. Bread and ale were staples of the medieval monastic diet absorbing a significant share of the house's resources and necessitating elaborate accounting procedures and records for their control. The bread consumption of the monks, their household, their guests and their charitable causes exceeded 230,000 loaves in the year 1305/6.[60] Large quantities of grain were grown on the priory's estates and in some years purchases of grain constituted the largest single category of expenditure incurred by the bursar.[61]

[57] The term 'process accounting' is used here in a broad sense to refer to a system of accounts which record inputs to, transfers within and outputs from a manufacturing process.

[58] T. Boyns, J. R. Edwards, and M. Nikitin 'The development of industrial accounting in Britain and France before 1880: a comparative study of accounting literature and practice', *The European Accounting Review* 6 (1997), pp. 393-6; T. Boyns and J. R. Edwards, 'The development of cost and management accounting in Britain', in C. S. Chapman, A. G. Hopwood and M. D. Shields (eds.), *Handbook of Management Accounting Research*, vol. 2 (London, 2007), pp. 969-974; M. E. Scorgie, 'Progenitors of modern management accounting concepts and mensurations in pre-industrial England', *ABFH*, 7 (1997), p. 31.

[59] P. A. Talbot, 'Sir John Barleycorn, Miss Hop and their only child Master Porter: accounting for malt', *Proceedings of the Accounting, Business and Financial History Conference* (Cardiff, 2006), p. 1.

[60] DCA, granator, summary 1305/6, *compotus panetarii*. A translated transcription of the 1305/6 summary account is given in Appendix 8.

[61] The category of grain was the largest area of expenditure in four of the thirteen years of accounts sampled in a recent study of the bursars' accounts, namely the years 1329/30, 1368/69, 1379/80 and 1397/98, in which it comprised 26 per cent, 24 per cent, 27 per cent and 40 per cent of total expenses respectively: A. Dobie, 'An analysis', p. 189.

This analysis of the granators' accounts starts by reviewing the role of the granator. It then places the records surviving from his office in the context of the survival of similar records from other medieval ecclesiastical institutions, and describes how the granators' accounts of Durham Cathedral Priory demonstrate characteristics not found in other published accounts. Next it details the records which survive from Durham Cathedral Priory and the extent to which they have been utilized for historical research, after which an analysis of the surviving records is undertaken.

The *granatorius* has been described as the guardian of the grain, whose duty it was 'to receive the grain when it came from the farms, and to note and check the amounts, to see to the grinding, and to superintend the bakery'.[62] Beneath him were the miller, the baker and the brewer. Three medieval treatises - *The Husbandry* of Walter of Henley; *The Seneschaucy*; and, *The Rules* of Robert Grosseteste - deal with the transfer and correct measurement of grain into the granary from the grange.[63] The *Rites* indicate that the granator had a checker[64] and that the granary comprised part of the buildings on the south side of the abbey garth. 'His office was to Receyve all y^{e} whet that came & all ye malte corne, and to make accoumpte what malt was spent in y^{e} weeke, and whate malt corne was delivered to y^{e} kylne and what was Receyved from y^{e} kylne & howe moch was spent in y^{e} house'.[65] The site of the malt kiln was also in the abbey garth, but its precise whereabouts is unknown.[66] The *Rites* make no mention of the granator handling cash, and Dobson in his study of the priory between 1400 and 1450 concludes that outwith the experiment of 1438-45 'the granator never handled cash'.[67] The granator might receive grain directly from the priory estates or from purchases made by the bursar. Dobson found that 'between 1416 and 1438 the granator normally accounted for about 370 quarters of wheat or rye each year as well as for up to 1,200 quarters of barley and other malt-corn'.[68] Quantities

[62] F. A. Gasquet, *English Monastic Life* (London, 1910), pp. 76-7.
[63] D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971), pp. 277, 323-4, 395.
[64] Probably the equivalent of our 'office', perhaps deriving its name from the chequered cloths used in casting accounts.
[65] *Rites*, p. 100.
[66] Ibid., p. 282.
[67] Dobson, *Durham Priory*, p. 263.
[68] Ibid., p. 263.

purchased depended on the amount of dues, such as tithes, received in kind, and the amount received from manorial demesnes and the consumption requirements of the house. The accounts reviewed over the period from 1294 reveal significant fluctuations in the volumes of grain handled. For example in the 1341/2 account, 981 quarters of wheat were used for the sustenance of the household (*infra curiam*), whereas in the 1401/2 account, the figure is 437 quarters. For malt, the figures are 2,117 quarters and 1,057 quarters respectively.[69]

It appears that the granators' accounts which remain from Durham Cathedral Priory constitute a comparatively rare survival. Other monastic houses have left no records as to whether they had such an officer, and even where such references survive, it is not common to find accounts remaining from the office.[70] Snape in reviewing Kitchin's list of obedientiaries at St Swithun's Priory, Winchester does not mention a granator, but does include a 'Hordarian, who received the food which came to the monastery from its own lands'.[71] However the Hordarian rolls published by Kitchin refer only to monetary income from the manors and not to the receipt of goods in kind such as the wheat, oats, barley and malt accounted for by the Durham granator.[72] Likewise, lists of obedientiaries from the abbeys of St. Albans and Abingdon make no mention of a granator,[73] and documents relating to the Abbey of Abingdon which describe the customary procedures of the house and of the obedientiaries make no mention of a granator, although issues from the granary are described.[74] No granator account exists within those published.[75]

However, the office of granator was considered of sufficient importance to be mentioned specifically in the statutes of the general chapter of the province of York held at Northallerton in 1221, which mandated that the granator (and also

[69] A similar ratio of more than 2:1 in the ratio of wheat to malt quantities consumed in the house is found in 1313/14 at Bolton Priory and in 1404/5 at Selby Abbey: I. Kershaw, and D. Smith (eds.), *The Bolton Priory Compotus 1286-1325* (Woodbridge, 2000), pp. 374-8; J. H. Tillotson (ed.), *Monastery and Society in the Late Middle Ages: Selected Account Rolls from Selby Abbey, Yorkshire, 1398-1537* (Woodbridge, 1988), pp. 142-8.
[70] Fowler states: 'A necessary officer in every monastery, but not often mentioned': *Rites*, p. 281.
[71] R. H. Snape, *English Monastic Finances in the Later Middle Ages* (Cambridge: 1926), p. 30.
[72] G. W. Kitchin (ed.), *Compotus Rolls of the Obedientiaries of St. Swithun's Priory, Winchester* (London, 1892), pp. 45, 253-305.
[73] Snape, *English Monastic Finances*, p. 32.
[74] J. Stevenson, *Chronicon Monasterii de Abingdon*, vol. 2. (London, 1858), pp. 306-417.
[75] R. E. G. Kirk (ed.), *Accounts of the Obedientiars of Abingdon Abbey* (Camden Society, new series 51, 1892).

the bursar and the cellarer) should render faithful accounts (*raciones*) of all receipts and expenses in due and accustomed form.[76] It must be admitted that initially the general chapter of the province of York originally contained only four autonomous houses of Benedictine monks: Durham Cathedral Priory; Selby Abbey; St. Mary's Abbey, York; and, Whitby Abbey. It is likely therefore that the statutes issued reflected the circumstances of an individual house much more than the southern province which contained perhaps in excess of fifty houses, although a list of abbots and priors attending an early general chapter of the southern province includes only fourteen names.[77] An equivalent statute to that quoted above, issued in 1218/19 by the southern general chapter and repeated 1219-25, contained a series of phrases identical to those used in the statute of the northern chapter, but did not mention the offices of bursar, cellarer and granator by name.[78] Indeed later in 1277 the southern province specifically banned the use of the titles granator and bursar, and advocated the use of the terms internal and external under-cellarer as being consistent with the *Rule* of St. Benedict.[79]

Despite the prohibition on the title of *granatorius*, the office continued to be called such in a number of monasteries. At Glastonbury, Peterborough and Reading abbeys, there is mention of a granator, but no accounts appear to have survived.[80] At Canterbury Cathedral Priory, Norwich Cathedral Priory and Westminster Abbey granator accounts have survived, but have not been

[76] See chapter seven, p. 244 and note 25 for a full quotation and translation of this statute: W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215-1540*, vol. 1. (Camden Society, 3rd series 45, 1931), p. 238.

[77] See the list of independent Benedictine houses in D. Knowles, *The Heads of Religious Houses: England and Wales 940-1216* (Cambridge, 1972), pp. 23-84. In 1281 Monk Bretton Priory, a Yorkshire house, broke its links with the Cluniac order and thereafter was described as Benedictine: R. Graham and R. Gilyard-Beer, *Monk Bretton Priory* (London, 1966), p. 4. Pantin, *Documents*, vol. 1, p. 21.

[78] Pantin, *Documents*, vol. 1, pp. 12, 16.

[79] '*Obedienciarii qui in maneriis et forinsecis aliis maiorem administracionem habuerint post abbatem, non ordearii, senescalli, curtarii, vel granetarii vel bursarii nominentur, set secundum regulam, subcelerarii intrinseci vel extrinseci nomine censeantur*'. 'Obedientiaries who in the manors and outside the house have the greater burden of administration after the abbot, shall not be named hoardarian, steward, curtarian, granator or bursar, but according to the Rule shall be reckoned internal or external under-cellarer': Pantin, *Documents*, vol. 1, p. 85.

[80] J. Greatrex (ed.), *Account rolls of the Obedientiaries of Peterborough* (Northamptonshire Record Society, 33, 1983), p. 127; B. R. Kemp (ed.), *Reading Abbey cartularies*, vol. 2 (Camden Society, 4th series 33, 1987), p. 171; N. E. Stacy (ed.), *Surveys of the Estates of Glastonbury Abbey c. 1135-1201* (Oxford, 2001), p. 90.

published.[81] Selby Abbey had a granator, from whose office five account-rolls survive of which one has been published.[82] Non-Benedictine houses also provide evidence for the office of granator: Beaulieu, a Cistercian foundation, includes an account of the *Custos Granarii* (Keeper of the Granary) in its account-book formulary;[83] and Bolton Priory, a house of Augustinian canons, possessed a granator, whose accounts survive for a number of years and have been published.[84] Overall though, granator accounts remain from very few houses, and of these an even smaller number has been published. It is likely however that their preparation was widespread. The northern province had mandated their presentation, and they are even noted in visitation records: the Abbot of Eynsham in his answers to a series of points raised at a visitation of his house (1363x1366) refers not only to a granator, but even to specific entries within the granator's accounts.[85]

The Durham accounts are of particular interest as they contain examples which follow the storage, processing and consumption of grain and its products from the initial receipt of grain into the hands of the granator, through the processes of baking, malting, and brewing, to the final distribution of bread and ale. This differentiates them from the corn and stock accounts found in many manorial account-rolls. Although elements of this system can be found elsewhere, the accounts of the granators of Durham Cathedral Priory present a combination of characteristics not found in other published granators' accounts. The single published Selby account in contrast records the financial receipts and expenses of the granator, and the receipt and issue of grain including its delivery to the baker and brewer, but it does not account for the production or consumption of bread and ale.[86] The granators' accounts from Bolton Priory are concerned solely with the receipt and issue of physical quantities of grain and do not include accounts

[81] Saunders, *Obedientiary and Manor Rolls*, p. 23; Smith, *Canterbury Cathedral Priory*, pp. 39-40, 201; B. Harvey, *Westminster Abbey and its Estates in the Middle Ages* (Oxford, 1977), p. 452.
[82] The officer is actually called the 'granger', but he seems to have had similar responsibilities to the granator at Durham, rather than being concerned solely with the granges on the manors. Tillotson, *Monastery and Society*, pp. 129-49, 263.
[83] Hockey, *Account-Book*, pp. 283-9.
[84] I. Kershaw, I., *Bolton Priory: The Economy of a Northern Monastery 1286-1325* (Oxford, 1973); Kershaw and Smith (eds.), *The Bolton Priory Compotus*.
[85] Pantin, *Documents*, vol. 3, pp. 41-2.
[86] Tillotson, *Monastery and Society*, pp. 131-49.

for baking and brewing.[87] The formulary of Beaulieu Abbey comes closer to the pattern of accounting found at Durham Cathedral Priory.[88] The rules of his office indicate that the keeper of the granary delivered grain to the baker and to the brewer, and accounts were presented by the baker and by the cellarer (for the brewhouse). Production standards are quoted, but a calculation of average monthly consumption figures for grain is not seen. Moreover the Beaulieu account-book is a formulary and presents exemplar accounts for a single year, whereas at Durham the records comprise a series, albeit incomplete, of annual working accounts.

From the earliest granator account of 1294/5 until 1421 around fifty individual items remain, including detailed account-rolls, summaries and indentures. The rolls are in a range of sizes, varying in width from around 15 to 30 cm, and in length on occasion exceeding 100cm.[89] Some are complete, others damaged or with sections missing and a number exist in duplicate. This has impacted upon the accounts selected for review and transcription. Table 26 indicates the years for which accounting material survives and those which have been reviewed. A transcription of the 1305/6 summary account is provided in Appendix 8, together with some extracts from the 1303/4 summary account and the 1305/6 main (detailed) account.

From the table, it can be seen that the incidence of survival is somewhat patchy. A cluster of accounts survives from the period 1295-1317; between 1318 and 1401 material survives from only six years; whereas between 1402 and 1421 material survives from eighteen years. Indentures survive from this latter period only. That accounts were prepared for other years is indicated by references, such as in the 1303/4 summary account, to balances brought forward from the preceding account.[90]

[87] Kershaw and Smith, *The Bolton Priory Compotus*.
[88] Hockey, *Account-Book*, pp. 228-237, 283-304.
[89] For example the 1316/17 account-roll.
[90] Within the *compotus panetarii*: '*Idem respondet de m iiii*^{cc} *remanent in pantariam in ultimo compoto*': 'The same answers for 2,160 [loaves] remaining in the pantry in the last account'.

Table 26:

Accounting material surviving from the office of granator 1295-1421

Year	Detailed a/c	Summary a/c	Indenture
1295	**X**		
1296	**X**		
1300		X	
1304	**X**	**X**	
1306	**X**	**X**	
1309	**X**	**X**	
1311	X?		
1313	**X**		
1315		X	
1316	**X**	**X**	
1317	**X**		
1329	**X**	**X**	
1342	**X**		
1347	X		
1360	**X?**		
1370	X?		
1377	**X**		
1397			**X**

Year	Detailed a/c	Summary a/c	Indenture
1402	**X**		**X**
1403			X
1405			X
1406	**X**		X
1407	**X**		X
1408	X		X
1409	X		
1410	X		
1412	X		
1413	X		X
1414	X		X
1415	X		X
1416	X		
1417	X		X
1418	**X**		X
1419			X
1420	**X**		**X**
1421			X

An 'X' indicates the survival of an account ending in the year indicated. A '?' indicates that there is some uncertainty as to the date of the account. Accounts shown in bold have been reviewed.
Source: *Handlist*.

The granators' rolls have not been published. They were not included within the main body of extracts from the account-rolls of Durham Cathedral Priory edited by Fowler, beyond brief mentions of the rolls of 1438/39 and 1440/41 which were included within the *rotuli bursariorum* (rolls of the bursars).[91] Fowler even stated, 'in the first instance, the Granators' Rolls were passed by as of less interest', although he subsequently revised this initial opinion and gave a short account of them with some extracts from the account-roll of 1455/6.[92]

The remainder of this section analyses the format of the accounts to explore the manner in which grain, bread and ale were accounted for at Durham Cathedral Priory. It starts by reviewing the titles of the accounts, and then moves on to examine the lay out of the accounts and their contents. The question of whether the granator actually handled cash or whether his role was restricted to the handling of physical foodstuffs is then discussed. Finally the control of the

[91] *DAR*, vol. 3, p. 626.
[92] *DAR*, vol. 3, pp. liii-lvi.

process of converting grain into bread and ale and their consumption is considered.

Where the head of an account-roll still exists (see Illustration 19), the account, in common with the bursars' accounts as noted in chapter four, normally starts with a heading which gives the name of the accounting official, the name of the office for which he is accounting and the start and end-dates of the period covered by the account. A complete list of all the granators for the period is not available, however the names of no fewer than forty-two monks who held the office survive.[93] This would indicate a maximum average period in office of a little over three years. Many monks appear to have held office for little more than a year, whilst others seem to have been in office substantially longer.[94] The majority of account-rolls relate to a period of approximately one year: a number of shorter accounting periods reflect the replacement of one granator by another. Where details are available it can be seen that the previous and subsequent experience of the incumbents varied widely. Roger of School Aycliffe (Granator 1295-96) went on to become cellarer in 1302, and bursar in 1305. Alan of Marton (Granator 1315-16) was cellarer before he became granator and afterwards filled the offices of bursar, terrar, feretrar and Master of Wearmouth, one of the priory's cells, or subsidiary houses.

The accounting period-ends of the granators' accounts vary, although the majority conclude between May and August, ending between Pentecost (a moveable feast which falls seven weeks after Easter) and St Bartholomew's Day (24 August): a time perhaps just before the granary received the corn from the current year's harvest from the granges on the manors. From 1303 to 1329, the dates of the extant account-rolls indicate that each account covered a period of 364 days (the equivalent of thirteen standard months of twenty-eight days each). From 1414 to 1433, the accounts tend to end around Pentecost, and thus cover periods slightly shorter or longer than a calendar year. However between 1432 and 1445 an

[93] See Appendix 1.
[94] Michael of Chilton appears to have held office from 1303 to 1314 and Robert of Benton from 1334 to 1341.

autumnal year end was adopted. It seems to be only after 1450 that the consistent use of Pentecost as a year end becomes evident.[95]

The order of sections in the granators' accounts tends to follow a standard pattern, dealing first with wheat and then with malt. The transcribed summary account given in Appendix 8 has sections for wheat; baking; bread; malt; brewing; and, ale. Amounts were expressed in terms of volumes rather than in monetary amounts. A 'typical' account for wheat, barley or malt opened with the amount in stock from the close of the previous account, and the arrears of grain due to be rendered in previous accounting periods and not yet received.[96] Then followed the receipts due from the current year split into four categories: amounts received from the manors being directly managed (*maneriis in manu prioris*); amounts due from manors put out to farm (*maneriis ad firmam dimissis*); amounts received from tithes (*decimis in manu prioris*); and amounts due from tithes which had been farmed out (*decimis ad firmam dimissis*). Illustration 19 shows the head of the granator's account-roll for 1415/16 and the receipts section of the wheat account. Expectations for the amounts due where tithes or manors had been farmed out would perhaps be derived from the lease agreement which might stipulate a rent to be paid in kind. In contrast where manors were directly managed and tithes directly gathered, receipts reflected the levels of yields as well as decisions made as to how much to retain for seed or local consumption, how much to sell, and how much to despatch to the priory at Durham. Where appropriate a distinction was made between receipts of old (harvested the previous year) and new grain (harvested in the current year). Amounts received can be traced to the accounts of other officials. For example, the wheat section of the Pittington manorial account of 1328/9 includes the entry: 'Despatched to Lord Hugo Granator by tally six *burceldra* which make 28 quarters 3 *rasaria* and 2 *kennen*'.[97] Any purchases are then recorded. Over the period the accounts demonstrate a substantial increase in the amount purchased, both in absolute terms and as a percentage of total actual receipts. For example in 1305/6, the wheat and

[95] As noted in M. Threlfall-Holmes, *Monks and Markets: Durham Cathedral Priory 1460-1520* (Oxford: 2005), p. 45.

[96] The 'typical' format described here is largely derived from DCA, granator, summary 1303/4, 1303/4, summary 1305/6, and 1305/6.

[97] '*In missione domino hugoni granatori per taliam vi burc que faciunt xxviii qrt iii ras ii ken*'. See below, pp. 221-2 for definitions of the measures used at Durham Cathedral Priory.

malt purchased amounted to 1 per cent and 13 per cent of total actual receipts. By 1432/3 these figures had risen to around 79 per cent and 58 per cent respectively. It has been argued that this increase in reliance on purchased grain reflected a policy of leasing out an ever increasing proportion of its manors and demesne for money rents.[98] However, it has also been argued that many of these rents were actually paid in kind. Although they were shown in the bursars' accounts as money rental income, within grain purchases identical amounts can be seen.[99] Each of the above sources of grain is separately itemized and totalled, and the receipts section is concluded by two totals: one excluding arrears and the opening balance in hand; the other including these items. This distinction allowed the reviewer of the account to appreciate the amount of wheat receipts relating to the period of the account, undistorted by carry forward figures from prior years, as well as the total amount including arrears with which the granator was charged. However neither of these figures gave an indication of the actual amount of grain received by the granator during the period of the account, as they included a number of expected rather than actual receipts as when an agreement to farm out a manor included rental payments in kind. To arrive at a true figure for receipts, the next section included a number of *exoneraciones*, which reduced the amount with which the granator was charged and left a *de claro* (clear) amount for which he could actually be held responsible. In the 1303/4 account, for example, the granator exonerated himself from a number of amounts of arrears owed by various debtors. This contrasts with the practice found in cash accounts, such as those of the bursar, where such items were deferred until the final 'balancing off' section at the very end of the account.[100]

Next the account proceeded to detail amounts of grain 'expended' by the granator divided into issues made for the use of the main body of the household (*expensis factis infra curiam*) and external deliveries (*expensis factis extra curiam*) such as to the prior's household. Finally a comparison was made between total actual receipts and total consumption and any grain in hand was carried forward to the

[98] Halcrow, *Administration*, pp. 114-126; E. M. Halcrow, 'The decline of demesne farming on the estates of Durham Cathedral Priory', *EcHR*, 7 (1955), pp. 345-56.
[99] R. A. Lomas, 'The priory of Durham and its demesnes in the fourteenth and fifteenth centuries', *EcHR*, 31 (1978), p. 343.
[100] Dobie, 'An analysis', p. 200.

opening of the next account. No shortfall was observed in the grain accounts reviewed: the total amount issued added to the amount left in hand usually exceeded the quantity received.[101] No direct evidence of a physical count of grain at the end of the accounting period is given in the account-rolls. However it is likely that such counts were undertaken, particularly upon the occasion of the appointment of a new granator. At Canterbury Cathedral Priory, an ordinance of 1304 mandated such a count: all the malt which remained for use in a future period after an account had been rendered was to be measured in the presence of two brothers and the accountant charged with any deficit.[102]

The wheat account was followed by the baker's account, the *compotus piscoris*, and the pantler's or bread account, the *compotus panetarii*. The pantler was responsible for the pantry wherein bread was stored. Illustration 20 shows the baker's and pantler's accounts from the 1305/6 summary account-roll. Both start with amounts remaining from the previous account. The baker's account then lists deliveries of bread, followed by figures for bread baked. The pantler's account follows opening stock by amounts received from the baker. Again both accounts concluded with a comparison of receipts and deliveries, a balance was struck, and any remainder was carried forward or shortfall noted. For example in the 1303/4 summary, the pantler's account noted that 756 loaves had not been accounted for. However no further explanation was offered on the roll, although it was noted that the amount was condoned.

Malting in the earlier part of the period under review appears to have taken place on the manors and the finished malt was then sent to the granator. For example, the *serviens* of Pittington in the grain section of his account of 1328/29: 'replies for 45 quarters and 2 *rasaria* of malted barley produced from the 36 quarters and 2 *rasaria* of barley mentioned above, which was malted and … sent to Lord Hugo Granator by tally and nothing remains here'.[103] In the barley section of the

[101] See below, p. 227 for a consideration of the *incrementum* figure.
[102] '*Item, singulis annis in festo Sancti Michaelis vel ante vel statim post compotum berthonarius de braseria mensuret totum braseum quod remanebit post compotum in annum futurum per visum duorum fratrum et, si aliquid inde deficiat, statim super compotum vendatur*': Smith, *Canterbury Cathedral Priory*, p. 212.
[103] '*Idem respondet de xlv qrt ii ras* [*bras*] *ordei provenientis de xxxvi qrt ii ras ordei superius fusis et … missis domino hugoni granator per talliam et nichil remanet*'.

Pittington account there is no mention of untreated barley being sent to the granator, approximately one eighth was retained for seed and the remainder was malted. Later on malting took place at the priory: the 1406/7 account mentioned the receipt of barley, and the 1432/3 account recorded its conversion into malt. The malt account was followed by the brewer's account, the *compotus braciatoris*, and the refectorer's account, the *compotus refectorarii* (the refectorer being the official with charge of the frater or refectory where the monks ate). These reverse the 'normal' order of receipt followed by delivery: the *compotus braciatoris* lists first the various deliveries of ale such as those to the refectorer and to the prior's cellarer. The total deliveries are then justified by disclosure of the amount of malt received from the malt account. The refectorer's account details how much of this ale was consumed in the refectory and how much was delivered elsewhere to the prior's cellarer (responsible for the provisioning of the prior's household) and to the almoner (responsible for charitable distributions to the poor and infirm).

The summary accounts aggregate certain figures. For example grain received from the manors in the hand of the prior is presented as a single figure in the summary, whereas the main or detailed accounts list the receipts manor by manor. However, it appears to be only in the summary accounts that the non-grain accounts, i.e. those for the baker, pantler, brewer and refectorer, appear. Thus, these accounts although labelled as 'summary accounts' in the *Handlist*, in fact contain information additional to that included in the 'main' detailed account for each year. This may of course reflect the poor condition of the accounts. Most are incomplete, and many lack a head. However, if the 'main' accounts did once contain information relating to baking and brewing, it is perhaps strange that this information is not ordered in the same manner as in the summary accounts in which the baking accounts always appear logically at the end of the wheat account. In the 'main' accounts however, the malt or other grain account always follows immediately after the wheat account. This suggests perhaps that the summary accounts were compiled from earlier versions of the accounts for grain, baking and brewing: a conclusion supported by the fact that each of the summary accounts appears to be written in a single hand. They were perhaps prepared to provide an easier comprehensive overview of the production and consumption of

bread and ale. Unfortunately no separate baking or brewing accounts appear to survive outwith the summary accounts.

The indentures provide a record of amounts of grain delivered by the bursar to the granator. Indentures constituted a control in that two parties kept a record of the transactions occurring between them. The two documents were cut from a single piece of parchment and their common border was cut in a zigzag manner, forming a series of interlocking teeth. These teeth were often written over to make it more difficult for one party to attempt to create a false indenture. The indentures are ordered by type of grain, normally wheat followed by barley and oats, and within each section individual amounts are listed in sections comprising purchases; amounts received from manors which have been leased out; amounts from manors which have been kept in hand; and, finally tithes. Illustration 21 shows the two counterparts of a bursar-granator indenture of 1425/6. An interesting question is to ask why the bursar was involved in non-monetary transactions: why did his office intervene between the grain delivered from the manors and its direct receipt by the granator? Two possible reasons suggest themselves: one that the involvement of the bursar represented an additional control and opportunity for the verification and monitoring of physical quantities; the other that he was concerned with their valuation especially perhaps where they were offered to the priory in lieu of monetary dues. The use of the term '*in denariis et denariatis*' ('in pennies and in penny-worths') is often encountered in the account-rolls of the priory, and further research could address the question of the extent to which monetary amounts shown in the account-rolls reflect actual physical coinage or, in its place, goods in kind.[104]

Cash handling by the granator

The granator was an unendowed officer of the monastery. Unlike the obedientiaries such as the sacrist and the almoner who controlled their own sources of revenue, the granator possessed no independent income. He was thus dependent upon the bursar who accounted for all income of the house which was not the responsibility of an individual obedientiary, and it has been concluded that

[104] Examples can be found in DCA, bursar, 1406/7, *varie recepte*, and Pittington, 1390/1.

the granator handled no cash.[105] Cash expenses were met directly by the bursar who would buy wheat or malt which was then delivered to the granator. For example in his 1420/1 account, the bursar recorded the purchase and delivery of 787 quarters of barley to the granator.[106] Earlier, the bursar's account of 1292/3 included the sum of 5s for small expenses incurred by the granator.[107] In the bursar's account of 1310/11, the bursar settled directly some £30 of debts owed by the granator.[108] Circa 1320 the bursar bought solder for repairing pipes in the brewhouse, and in 1341/2 he purchased three bowls for the brewhouse.[109] Other expenses incurred for activities relating to the granator's office are met on occasion by other officials. The cellarer in his account-roll of 1308/9 paid for repairs to the brewhouse.[110] A chamberlain's account from the 1360s recorded an expense of 'four and a half quarters [of wheat] bought and given to the granator for bread received from him'.[111] All these entries would appear to confirm that the granator did not handle cash.

However, there is some contrary evidence from the late thirteenth and early fourteenth centuries which indicates that perhaps the granator was entrusted with considerable amounts of cash. The 1305/6 granator's account contains within the malt section two entries detailing purchases made by the granator Michael of Chilton for sums of £27 3s 10d q and £28 23d. On a larger scale, the 1308/9 summary account records 'And for 138 *celdra* [and] 8 *rasaria* of malt purchased by lords G. and M., granators, for £227 8s 3½d.'[112] This is a significant sum and this entry specifically indicates that the purchases were made through the granators.[113]

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[105] Dobson, *Durham Priory*, p. 263.
[106] '*Et in dclxvii qrt ordei emptis in villa et in patria ad diversa precia et liberatis predicto granatorio ut patet per indenturas inter eos factas et huic compoto annexas*', DCA, bursar, 1420/21, *empcio brasei*.
[107] *DAR*, vol. 2, p. 492.
[108] '*Diversis creditoribus pro braseo per tallias nostri granatorii xxx li*': DCA, bursar, 1310/11, *soluciones debitorum*.
[109] '*In soudour empto pro reparacione plumbi de bracina*' and '*In iii meles emptis pro Bracino*': *DAR*, vol. 2, pp. 514, 518.
[110] '*pro reparacione liminar bracine*': *DAR*, vol. 1, p. 7.
[111] Ibid., p. 176.
[112] '*Et de vi^{xx} xviii celd viii ras brasei emptis per dominos, G* [?] *et M granatorios pro ccxxvii li viiis iiid ob*'. An additional payment of 48s is recorded in a separate entry.
[113] The reference to two granators is unusual. The name of only one, Michael of Chilton, is mentioned in the title of the account. The other may have been an assistant, possibly his *conscius*,

The final *Tallie* section of the bursars' accounts listed payments made by the bursar to other officers of the priory and its estates. These payments by tally, itemized by the bursar in his accounts, also include several payments made to the granator. For example, his account of 1292/93 records 'In payment to the granator by two tallies £88 10s 10d', which suggests that at this time the granator was making purchases on his own account.[114] Unfortunately no granator's account survives from this date. The bursars' accounts contain further records of payments by tally made to the granator: in 1297/98, £65 2s 6d; in 1310/11, £142 1d; in 1313/14, £85 11s 6d; and in 1314/15, £270 15s 4d. This final amount can be found in the granator's account for 1314/15. It is perhaps useful to quote the relevant sections from the granator's account in full:

> 'In 660 quarters and 1 *rasarium*, in long hundreds, of malted barley, which makes 114 *celdra*, 19 *rasaria*, purchased in diverse places as appears in the particulars, £258 4s. In 56 quarters 3 *rasaria* of malted oats bought which make 8 *celdra* 7 *rasaria* £12 11s 4d. Total money paid for the same £270 15s 4d.'

This appears to indicate that the granator did handle cash and was responsible for a number of transactions in different markets, which were recorded in detail in the *particulas* mentioned above but which unfortunately have not survived. Towards 1320 however, the entry for the granator seems to disappear from the tally section of the bursars' accounts, perhaps reflecting a reorganisation of duties, with the bursar assuming responsibility for recording cash transactions, and the granator concentrating on physical quantities of grain received within and dispensed from the abbey. The granators' accounts for 1315/16 and 1316/17 describe purchases as '*per bursarium*' which suggests that the cash was handled by the bursar. After 1320 as well much larger costs are reflected in the bursar's accounts for grain.[115] Cash handling by the granator, even when it occurred, was perhaps limited to the purchase of grain and hence it was felt that no separate cash accounts beyond the

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or someone who administered the office for a period when Michael de Chilton was unavailable for some reason.

[114] '*In liberatura granetario per duas tallias iiii*^{xx} *viii li xs xd*'.

[115] Dobie, 'An analysis', p. 189.

particulas indicated above were needed, if all transactions were covered in the grain accounts. Perhaps the separation of functions, and the eventual position reached in which the granator did not handle cash was seen as a useful control, an early example of the segregation of duties still seen as a vital element of internal control systems today.[116] Such a separation of roles also occurred at Westminster Abbey, where any purchases of corn were accounted for by the treasurers.[117] In contrast at Selby Abbey the granger appears to have had his own separate, if inadequate, sources of income and prepared cash accounts as well as grain accounts.[118]

Controls

A number of controls surrounded the process of converting grain into bread and ale and their consumption: transfers between different accounts; the use of standard measures and of production standards; the calculation of average consumption rates; and the use of the *incrementum* figure.

The flows of physical goods can be traced from one account to the next. The delivery of wheat from the grain account can be reconciled with the expected production figure in the baker's account. In the transcription of the 1305/6 summary account included in Appendix 8 it can be seen that the granator issued 334 *burceldra* of wheat for use within the household. The production standard of 660 loaves from a burceldrum of wheat yields an expected production figure of 220,440 loaves, and this figure although not quoted in the baker's account, has been used to assess whether the baker has produced sufficient loaves from the wheat received.[119]

Loaves leaving the baker's account can be agreed to the number received in the pantler's account. For example the 1303/4 summary account details 237,480 loaves delivered to the pantler in the discharge section of the baker's account, and the same figure is given in the charge section of the pantler's account. Likewise

[116] R. Hayes, R. Dassen, A. Schilder and P. Wallage, *Principles of Auditing: An Introduction to International Standards on Auditing* (Harlow, 2005), pp. 253-6.
[117] B. Harvey, *Westminster Abbey and its Estates*, p. 143.
[118] Tillotson, *Monastery and Society*, pp. 131-49.
[119] See below, pp. 224-5.

the delivery of malt can be traced to the brewer's account, and ale leaving the brewing account can be agreed to the amount received in the refectorer's account. The work of auditors was expedited if they could verify figures in one account by reference to those of another account involving a different official.

An important control was the use of standardized and accurate measures. The measures used in the accounts are discussed here, and further details provided in the notes, as they have been a cause for confusion in the past, and have even led to assertions that the accounts are mathematically incorrect.[120] The measures in which the accounts are quantified change over the period surveyed. In the account of 1303/4 wheat quantities are expressed in terms of *burceldra*, *curceldra* and *kennen*, and malt quantities are expressed as *celdra* and *rasaria*. These measures appear to be local customary measures, and are not defined in standard reference works on English weights and measures.[121] The use of *burceldra* and *curceldra* for wheat, and of *celdra* and *rasaria* for malt appears to be abandoned by 1341 as subsequent accounts for both wheat and malt are expressed in terms of quarters, bushels and *kennen*: 2 *kennen* making a bushel and 8 bushels making a quarter. Detailed calculations reveal that for the early measurement of wheat, a *burceldrum* (equivalent to 38½ bushels) comprised 11 *curceldra*, and that for the measurement of malt, a *celdrum* (a little under 7 quarters) comprised 24 *rasaria*.[122] Elsewhere a single standard measure for all types of grain and malt

[120] *DAR*, vol. 3, p. liv.

[121] For example no reference to this system of measures is made by Zupko or by Connor, although both mention the chaldron as a measure for coal used in Newcastle: R. E. Zupko, *British Weights and Measures: A History from Antiquity to the Seventeenth Century* (Madison, 1977), p. 29; R. D. Connor, *The Weights and Measures of England* (London, 1987), pp. 180-1. Zupko also mentions the use of chalders, comprising 64 firlots or 16 bolls, in Scotland for measuring grain, and, comprising 4.5 quarters, in his table of British Imperial liquid and dry capacity measures: Zupko, *British Weights*, pp. 153, 164.

[122] Halcrow defines a *burceldrum* as 4 quarters, 3 *rasaria*, and 1 *kennen*: Halcrow, *Administration*, p. iii. Taking a quarter as 8 bushels, and a *rasarium* as 2 bushels and a *kennen* as ½ bushel, then a *burceldrum* is 38½ bushels, which is confirmed in the 1333/34 Pittington manorial account where an entry in the grain section notes that 2 *burceldra* equate to 9 quarters and 5 bushels. A *curceldrum* was an eleventh of a *burceldrum*, that is 3½ bushels. This is confirmed in the baker's section of the 1305/6 granator's account which gives the expected yield from a *curceldrum* of wheat as 60 loaves, an eleventh of a *burceldrum*'s expected yield of 660 loaves. The *curceldrum* appears to have comprised 7 *kennen* as can be seen in the 1305/6 summary account (Appendix 8), where wheat quantities of 338 *burceldra*, 2 *curceldra* and 2 *kennen* added to 4 *burceldra*, 10 *celdra* and 5 *kennen* total 343 *burceldra* and 2 *curceldra*.
The *celdrum*, used for malt, was a measure used on the estates of the abbey, but when malt was purchased by the bursar the quantities purchased were expressed in quarters which were then translated into *celdra* and *rasaria*. The account of 1305/6 provides two instances of the purchase

was introduced earlier. At Canterbury Cathedral Priory an ordinance of 1304 insists upon the use of the bushel as a measure for all types of grain: 'All measures of corn and of malt of whatever type and of ale should be of one standard size in line with the standard bushel and gallon of the king'.[123] This appears to reflect the crown's 'comprehensive legislative program aimed at the establishment of a unified system of weights and measures'.[124]

The unit of measurement in the bakers' and pantlers' accounts is the *panis*, presumably a standardized loaf of bread of a quality suitable for the monks.[125] Standardized sizes for sale to the public, which automatically adjusted to changes in the price of corn had been imposed by the Assize of Bread in the twelfth century, and other ecclesiastical institutions set their own standards such as the precept issued between 1158 and 1165 by the abbot of Reading concerning the

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of malt in quarters and *rasaria*, and translates the amounts into *celdra* and *rasaria*: 234 quarters and 3 *rasaria* being equated to 33½ *celdra* and 1 *rasarium*; and, 130 quarters and 2 *rasaria* being equated to 18 *celdra* and 16 *rasaria*. A total of these purchases is given as 365 quarters 1 *rasarium* or 52 *celdra* and 5 *rasaria*. These totals indicate that a quarter contains 4 *rasaria*, that a *celdrum* comprised 24 *rasaria*, and that a *celdrum* equated to just under 7 quarters. The number of *rasaria* in a quarter or in a *celdrum* can be solved algebraically using the numbers just quoted. Let Q = quarter, Rq = *rasarium* component of a quarter, C = celdrum and Rc = *rasarium* component of a *celdrum*.

For quarters: 234Q + 3Rq + 130Q + 2Rq = 365 Q + 1Rq
364Q + 5Rq = 365 Q + 1Rq
4Rq = 1Q

For *celdra*: 33.5C + 1Rc + 18C + 16Rc = 52C + 5Rc
51.5C + 17Rc = 52C + 5Rc
12Rc = 0.5C
24Rc = 1C

The accounts tell us that 234Q + 3Rq = 33.5C + 1Rc.
Expressing both sides in *rasaria* using the number of *rasaria* to each quarter or *celdrum* as calculated above: (234 x4Rq) + 3Rq = (33.5 x 24Rc) + 1Rc
939Rq = 805Rc
1.17 Rq = 1Rc
The same ratio of 1.17Rc to 1Rc is found when the other equivalences given in the account are used. So, confusingly there seems to be no equivalence of the *rasarium* component of a quarter and the *rasarium* component of a *celdrum*, with the former being approximately 1.17 times the size of the latter.

[123] '*Omnes mensure tam bladi quam brasei cujuslibet generis bladi et brasei sint unius assise et ejusdem quantitatis infra curiam et extra in maneriis secundum standardum busselli et lagene Regis*': Smith, *Canterbury Cathedral Priory*, pp. 210-11.

[124] Zupko, *British Weights*, p. 16.

[125] Many different grades of bread were made at this date, but the granators' accounts do not specify a particular grade for the loaves produced and used.

weight of bread to be used daily in the monastery.[126] The *panis* was perhaps also understood to signify a standard quantity of flour required to make a loaf as some of the deliveries are described as *in farina* (in flour), although the quantity is expressed as a number of loaves.

In the granators' accounts the long hundred of 120 is used for all physical measures, although not for monetary amounts.[127] Thus '*m*' stands for 1,200, '*d*' for 600, '*c*' for 120, and 100 is expressed as 'v^{xx}' (five multiplied by twenty). This can be demonstrated by reference to the baker's section of the 1305/6 account, which states that the customary yield, in terms of loaves of bread, from a *burceldrum* would be 'v^{c} *lx panes*', and that from 20 *burceldra* the customary yield would be 'xi^{m} *panes*'. If these figures are translated using the standard hundred of today, the yields are inconsistent: one *burceldrum* would yield 560 loaves, whereas 20 *burceldra* would yield 11,000 loaves rather than the expected 11,200. If the long hundred of 120 is used however, the expected yields become 660 and 13,200, the latter being the former multiplied by twenty. The use of the long hundred has led to confusion in the interpretation of the accounts on occasion. The 'discrepancy' noted by Fowler in the totals disappears when the long hundred is substituted.[128]

A manuscript held at Durham which contains guidance on the work of the accounting-clerk notes that the long and the short hundreds may be used in measuring quantities and advises: 'And it is good to specify whether the long or

[126] A. S. C. Ross, 'The assize of bread', *EcHR*, 9 (1956), p. 335; B. R. Kemp (ed.), *Reading Abbey Cartularies*, vol. 1. (Camden Society, 4th series 31, 1986) pp. 184-5; J. Davis, 'Baking for the common good: a reassessment of the assize of bread in Medieval England', *EcHR*, 67 (2004), pp. 465-502. An early fourteenth-century formulary at Durham contains tables for the assize of bread and ale: DCA, Loc. II: 8.

[127] For the origins and use of the long hundred see Connor, *Weights and Measures*, p. 58.

[128] Fowler adds up the individual entries of receipts of tithe wheat and arrives at a total of 158 quarters. He notes that the account-roll shows a total of 138. This '*cxxxviii*' becomes 158 if 'c' is assumed to be a long hundred: *DAR*, vol. 3, p. liv. Another example of potential confusion in the interpretation of the long hundred may be found in E. King, 'Estate management and the reform movement', in W. M. Ormod (ed.), *Harlaxton Medieval Studies I: England in the Thirteenth Century, Proceedings of the 1989 Harlaxton Symposium* (Stamford, 1991), p. 13. Here in a description of the annual grain consumption of the house is stated: '*de frumento 1048* [sic] *summas* [a measure of grain], *videlicet qualibet ebdomada* 24 [sic] *summas*'. These figures are evidently incorrect as fifty-two multiplied by twenty-four equals 1,248. However the calculation of the weekly usage would be correct if *MXLVIII* were interpreted using the long hundred.

the short hundred is being used in receipts and liveries'.[129] It seems to have been taken for granted that the long hundred was used in many of the granators' accounts, although on occasion it is specified, as in the 1314/15 account: 'In 660 [780] quarters 1 *rasarium* in long hundreds of malted barley.'[130] Other accounting series from the priory contain further examples specifying which hundred is used.[131]

Both the baking and brewing accounts mention production standards, normally at the end of the account. Thus, the baker's account states that the customary yield from 20 *burceldra* is 13,200 loaves, from a *burceldrum* 660 loaves and from a *curceldrum* 60 loaves; the brewer's account gives a customary yield of 20 'brewings' from 30 *celdra* of malt. In the accounts reviewed, there is no sign that these standards were reviewed or altered. Apparently the ale standard was more or less exactly met in 1303/4, where 532 *celdra* of malt produced 356 brewings of ale.[132] The bakers' accounts however show greater variances when actual and expected production figures are compared. The reconciliation below has been recreated from the figures in the 1305/6 baker's account (see Illustration 20). The reference to loaves delivered to the king and queen is an unusual entry. It most probably relates to the king's presence in Durham on 5 August 1306 as he progressed northwards to deal with Robert Bruce who (according to the fourteenth century Durham chronicler Robert de Graystanes and others) had slain John Comyn inside a church and usurped the kingdom of Scotland.[133]

	Loaves
Expected loaf production	220,440
Loaves b/f from previous account	1,560
	222,000

[129] '*Et bonum est specificare in receptis et liberacionibus utrum per maius aut per minus*': DCA, Loc. II: 15; printed in Oschinsky, *Walter of Henley*, p. 467.
[130] '*In dc iii^{xx} qrt i ras per maius centum brasei ordei*'.
[131] For example in a section detailing harvest expenses, a total is given for the number of days of labour purchased, next to which the accountant explains '*per maius centum*': DCA, Billingham, 1328/29.
[132] From Westminster Abbey there survives a note (c. 1400) which gives the amount of malt delivered weekly for brewing, its expected yield and the liveries of beer made: B. Harvey (ed.), *Documents Illustrating the Rule of Walter de Wenlok, Abbot of Westminster, 1283-1307* (Camden Society, 4th series 2, 1965), pp. 6, 248.
[133] *HDST*, p. 83.

To the pantler	(223,660)
To the cellarer	(2,460)
To the church	(60)
To the terrar	(360)
To the king and queen	(780)
Loaves c/f to next account	(360)
Loaves produced in excess of standard	(5,680)

This excess is noted in the baker's account which also states that the baker's production has satisfied the *numerus consuetus* (the accustomed number or standard) of 660 loaves from each burceldrum of wheat received. This is in contrast to the earlier summary account of 1303/4, which showed an under production of 5,208 loaves. Both figures represent between 2 and 3 per cent of the expected production figure. What action was taken at the shortfall in 1303/4 is not recorded in the account, although it does note clearly that the baker has not responded for the accustomed number.[134] Subsequent bakers' accounts of 1305/6, 1308/9 and 1315/16 continue to show a surplus numbered in thousands and note that the baker has produced quantities *ultra* or above the standard. Whether this led to charges of underweight loaves from the monastic community is likewise not recorded.

The emphasis here in controlling a baking process for internal consumption is to aim to produce a certain minimum quantity of loaves from a defined input. This contrasts with the aim of the Assize of Bread, concerned with bakers producing for external sale and consumption, which sought to prevent overproduction from, and hence underweight loaves from a defined input, and imposed monetary and corporal penalties for transgression.[135] The use of standard yields for land and livestock has previously been investigated, but here production standards have been adopted for manufacturing processes.[136]

[134] '*Et sic non respond*[*et*] *pistor de numero consueto*'.
[135] Davis, 'Baking', p. 490.
[136] J. S. Drew, 'Manorial accounts of St. Swithun's Priory, Winchester', *EHR*, 62 (1947), pp. 28-41; Scorgie, 'Progenitors', *ABFH*, 7 (1997), pp. 44-8.

The accounts are also concerned to monitor inputs into the baking and brewing processes on a monthly basis. The wheat and malt accounts detail the issues made *infra curiam* for use in baking and brewing for each month. When the account covers a period of a year, issues for thirteen months (I-XIII) are detailed, each month evidently covering four weeks. An interest in average as well as actual usage of grain is indicated by the calculation of average monthly and on occasion weekly figures after the total has been given for all grain issued during the year. These averages fluctuate over a fairly large range. For example 75 quarters of wheat was the average monthly figure for 1341/2, whereas in 1401/2 the average figure was less than half of this. Although the number of monks at the house may have declined over this period, the reduction in numbers does not appear severe enough to account for the fall in average monthly figures.[137] Further work may throw more light on whether these averages reflect a fall in consumption or an increased reliance on other sources of bread.

Illustration 22 shows the actual monthly deliveries of malt for use in brewing, and the calculation of monthly and weekly averages from the total consumed during the year 1315/16. As for wheat, the malt averages fluctuate quite widely. For example in 1341/2, the average monthly usage was 166 quarters, whereas in 1376/7 the equivalent figure was only 45 quarters, which may again reflect a drop in consumption or a switch from home produced to externally sourced ale. These averages indicate that some quite complex calculations took place. For example, in the 1305/6 account: 'total of all malt [used] for the household in the thirteen months 476 celdra, accordingly 36 celdra and 14 rasaria each month with 10 rasaria remaining'.[138] The calculation can be reperformed and verified: the total malt used over thirteen months of four weeks was 476 *celdra*; assuming 24 *rasaria* to a *celdra*, this figure becomes 11,424 *rasaria*; subtracting 10 *rasaria* leaves 11,414, which is divisible by thirteen to yield 878 *rasaria* which can be re-

[137] The overall number of monks is not available for the years 1341/42 and 1401/2. However using the nearest years for which figures are available would give a range of perhaps eighty-five to eighty-eight monks for the year 1341/42 and perhaps seventy-nine to eighty-four for the year 1401/2, although of course the actual figures may have been subject to more drastic fluctuation: A. J. Piper, 'The size and shape of Durham's monastic community, 1274-1539', in C. Liddy and R. Britnell (eds.), *Northeast England in the Later Middle Ages* (Woodbridge, 2005), pp. 153-71.

[138] '*summa expensarum brasei infra curiam per xiii menses xxiii*^{xx} *xvi celdra, quolibet mense xxxvi celdra xiiii rasaria et x rasaria ultra in universo*'.

expressed as 36 *celdra* and 14 *rasaria*. The calculation of such averages would have enhanced the monitoring of usage as abnormally high or low figures could be investigated. They would also expedite planning to ensure that adequate quantities of input materials would be available as required. If grain from the manors or tithes was insufficient, compensatory purchases could be authorized. Certainly elsewhere evidence remains of reviews made in advance to assess the adequacy of grain supplies for the year ahead.[139]

Interestingly, the granator frequently delivered a higher quantity of wheat or malt than he had received. This is explained in the accounts by the phrase '*Et de incremento mensure'* (and from the increase of measure) as Fowler noted without further comment or explanation.[140] It may be that it arose from the use of heaped measures for receipts of grain and level measures for issues, an occurrence noted in the Seneschaucy.[141] Alternatively it has been suggested that it arose 'so that the amount received by the granator using the priory's standard measures could be harmonized with the amounts the bursar had contracted for and accounted for'.[142] Further work may be able to establish whether this *incrementum* falls consistently within a certain percentage range. Certainly the *incrementum* arising from the conversion of barley into malt did so. The manorial accounts reflect the fact that the malting process could increase the volume of the product. For example in the Pittington account of 1333/4, 66 quarters of barley was accounted for in the discharge section of the barley account as made into malt, and the entry lower down in the charge section of the malt account notes a receipt of 77 quarters and 1 *rasarium* of malt and explains 'and there is an increase of 11 quarters and 1 *rasarium*'.[143] This represents an increase of 17 per cent, and falls within the range calculated for malting undertaken on the estates of Westminster Abbey, although a little higher than the preferred rate given by Walter of Henley.[144]

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[139] In 1342 a status of Selby Abbey noted that there was sufficient wheat and malt for the period until the following Martinmas, at which date the harvest of the following year would be available: J. T. Fowler (ed.), *The Coucher Book of Selby Abbey*, vol. 2 (Yorkshire Archaeological Society Record Series, 13, 1893), p. 364.
[140] *DA*R, vol. 3, p. liv.
[141] Oschinsky, *Walter of Henley*, p. 277.
[142] Threlfall-Holmes, *Monks and Markets*, p. 138.
[143] '*et sunt de incremento xi qrt i ras*': DCA, Pittington, 1333/4.
[144] Harvey, *Westminster Abbey and its Estates*, p. 144; Oschinsky, *Walter of Henley*, p. 421.

Further controls are likely to have been in place around the baking and brewing processes, although perhaps not documented. The ordinances of Canterbury Cathedral Priory provide additional examples: malt was kept in a granary with two locks with different keys entrusted to different persons; and the baker and the brewer were required to swear an oath that they had delivered their total output to the cellar and not kept any back for their own needs.[145] That the accounts were prepared for the purpose of review and not just to assist the office holder in the conduct of their office may be inferred from the 1308/9 summary which does not contain a pantler's account, but notes at the section at which it would normally be included that there is no account because the pantler was ill and had lost his tallies.[146] 1308/9 was evidently a troublesome year as later in the account for that year it is noted that the refectorer was removed from office during the year and his tallies could not be found. This was the period during which the dispute between Bishop Anthony Bek (1283-1311) and the priory was concluded, and the removal of the refectorer may have resulted from Bek's 1309 visitation of the priory.[147] These entries also provide evidence of the importance of the use of tallies in the receipt and delivery of physical quantities. Evidence of audit at Durham occurs occasionally within the accounts. For example in the 1303/4 summary account, the pantler's account reveals a shortfall of 756 loaves which were condoned or forgiven at the reading of the account.[148] Again in the 1305/6 summary account, the pantler's account reveals another, if somewhat smaller, shortfall of 355 loaves which again was condoned at the reading of the account, additionally specifying that it was done by the prior, suggesting his presence at the audit or at least knowledge and approval of the amount of the shortfall.

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[145] '*Item, in ostio granarii braserie infra curiam sunt due serure et due claves diverse. Et subcelarius unam clavem inde habeat et berthonarius vel ejus lodarius, si voluerit, aliam clavem*'. 'Again in the door of the granary in the court are two locks and two different keys. And the sub-cellarer shall have one key and the bartoner, or if he so wishes his assistant, shall have the other'. '*Item, juret magister braciator quod totam cervisiam braciatam in bracino et similiter magister pistor quod totum panem furniatum in pistrino … integre et sine diminucione de cetero mittant et portari faciant in celarium*'. 'Again the master brewer shall swear that all the ale brewed in the brewhouse, and similarly the master baker that all the bread baked in the bake-house, they will send or cause to be carried to the cellar completely and without reduction': R. A. L. Smith, *Canterbury Cathedral Priory*, pp. 211-12.

[146] '*De compoto panetarii nil …. idem panetarius infirmus fuit et amisit tallias suas*'.

[147] C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283-1311* (Oxford, 1957), pp. 170-1.

[148] '*condonantur super compotum*'.

Conclusion

The accounts of the manorial *servientes* and of the granator do of course in common with other charge and discharge accounts focus on the accountability of the official responsible for them. However they also show evidence of being adapted and used for management purposes. The manorial accounts show evidence of a consideration of yields and an attempt to provide an idea of the economic value of the manor to the economy of the house. The granators' accounts are of particular interest as they appear to reflect a hierarchy of accountability extending in two chains from the granator, one concerned with bread and the other with ale. The summary accounts which included all accounts relating to bread, grain and ale provide strong evidence of the pervasive way in which accountability extended throughout the organization and presented an opportunity for auditors to agree flows from one account to the next. Wheat issued from the granary was multiplied by a standard production figure to arrive at an expected production figure, against which the performance of the baker could be assessed. The bakers' deliveries to the pantler could be cross-checked from one account to the other. The combination of these accounts enabled an overview covering the sources of the grain, its conversion into bread and ale, and its consumption. They are concerned primarily with volumes and not with costings, so they cannot be seen as an early example of cost accounting. However they do reflect manufacturing processes, and do comprise a series of linked accounts covering a manufacturing process from raw materials to finished product with flows traceable from one account to the next. Inputs are monitored monthly, sometimes weekly and averages are calculated. Production standards are set and monitored. A later age concerned with manufacturing for external sale rather than internal consumption may well have developed such accounts to include cost as well as volume elements, and this may be a potentially fruitful area for future investigation.

Section III: Causes, Catalysts and Conclusions

Quis enim ex vobis volens turrim aedificare, non prius sedens computat sumptus, qui necessarii sunt, si habeat ad perficiendum? Ne, posteaquam posuerit fundamentum, et non potuerit perficere, omnes qui vident, incipient illudere ei, dicentes: Quia hic homo coepit aedificare, et non potuit consummare.[1]

[1] 'For who among you wishing to build a tower would not first sit down and calculate the necessary cost to ensure he had sufficient to complete it, lest afterwards having made the foundation he could not complete and all who saw it should begin to mock him, saying "Here is the man who started to build and could not finish"': Matthew 14: 28-30, *Biblia Sacra Vulgatae Editionis* (Paris, 1868), p. 1077.

Chapter 7: General Chapters and Visitations

Introduction

The objective of this chapter is to consider the roles of the general and provincial chapters[1] and of visitations in the development and maintenance of accounting and financial controls at Durham Cathedral Priory: the former as a more general influence within Benedictine monasteries in England in the later Middle Ages, the latter as reflecting specifically events and developments at Durham Cathedral Priory. The evidence from the general and provincial chapters is based primarily upon the documents published by Pantin; that from visitations from documents preserved at Durham.[2] Both sources have been reviewed and items relating to accounting, financial and management matters and controls have been tabulated.[3] A huge amount of relevant material has been identified, including the provision of fit persons to office; the need to consult, obtain consent, and the use of the seal; onerous contracts and debt; and, the key area of focus for this chapter, accounts, audit and financial management. The chapter starts by giving some details of the activities and proceedings of the general and provincial chapters, and of the process of visitation, before looking in detail at the statutes and visitation records relating specifically to accounting.

At the time of *In singulis regnis* England comprised two ecclesiastical provinces: Canterbury and York. The former province far exceeded the latter in the numbers of houses which it contained in 1215: perhaps some fifty independent Benedictine houses in total, whereas York contained only four.[4] Canterbury held its first general chapter in 1218/19, York in 1221. Both included two Cistercians among their four presidents: the abbots of Warden and Thame in the south and the abbots

[1] Before 1336, the chapters of the separate provinces of Canterbury and York are usually referred to as 'general chapters'; after that date the chapters of the united province as 'provincial chapters': Pantin, *Documents*, vol. 1, p. v. Each monastic house was also obliged to hold its own annual 'general chapter' at which accounts would be considered and to which monks residing in the cells of the house would be summoned.

[2] W. A. Pantin (ed.), *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215-1540*, 3 vols. (Camden Society, 3rd series, 45, 1931; 47, 1933; 54, 1937). I am indebted greatly to Mr Alan Piper who made available to me in electronic form his 'Preliminary list of documents containing matters of substance' relating to visitation matters, and again in electronic form transcriptions of much of the material identified therein.

[3] See Tables 27-9.

[4] See the list provided in D. Knowles, *The Heads of Religious Houses: England and Wales 940-1216* (Cambridge, 1972), pp. 23-84.

of Rievaulx and Jervaux in the north. Each chapter resulted in the issue of a series of statutes to be observed in monastic houses. The first northern chapter of 1221 stated that the abbots had come together 'for the reform of the order and the observance and correction of regular discipline following the statute of the Lateran Council'.[5] Pantin prepared a table which compared the statutes of the northern and southern chapters and suggested that the northern chapters borrowed considerably from the southern statutes of 1218/19, 1249, and 1277.[6] He found the statutes of the 1221 northern chapter to be 'almost identical with those of the southern province'.[7] On occasion however decrees such as those issued by the northern chapter in 1273 cannot be traced directly to the south. The statutes were built up piecemeal, and following the first chapters, additional statutes were issued at subsequent chapters as need arose. No attempt was made to codify the statutes in the northern province, but in the southern province full codifications of all existing statutes were issued in 1249 and 1277-9. The 1277 southern statutes are arranged in divisions each headed by an apt rubric. Separate sections deal with the responsibilities of the abbot, the obedientiaries, the *status* of the house, and visitations among other matters. After the union of the provinces into a single chapter in 1336, the statutes were codified on two further occasions, in 1343 and 1444.[8] The final codification of 1444 was largely a reissue of the statutes of 1343.[9]

From the northern province statutes survive from 1221, 1250-6, 1273-93, and 1310. In the southern province statutes remain from 1218-25, 1246-55, and 1277-1320. The focus in different years seems to be on different areas: the 1287 statutes for example show a greater concern with financial issues and controls, whereas those of 1293 deal mainly with liturgical issues.[10] Many of the statutes deal with the regulation of the religious life of the monasteries such as the conduct of services and the liturgy to be followed. Table 27 gives details of the areas in which new or more detailed controls relating to accounting, finance and

[5] '*ad reformacionem ordinis et observanciam et coreccionem discipline regularis iuxta statuta Lateranensis concilii*': Pantin, *Documents*, vol. 1, p. 232.
[6] Ibid., pp. 289-91.
[7] Pantin, 'General and provincial chapters', p. 206.
[8] Pantin, *Documents*, vol. 1, p. 27.
[9] Pantin, 'General and provincial chapters', pp. 234-5.
[10] Pantin, *Documents*, vol. 1, pp. 254-9, 261-3.

management were introduced in the northern, southern and united provincial chapters. Each column relates to the statutes adopted in a particular year. Chapters of the northern province of York are indicated by 'Y', those of the southern province of Canterbury by 'C', and those of the united province by 'J'.[11] Durham Cathedral Priory was a member of the northern province, but references to the southern province have also been included in the table and subsequent analysis, as in many instances the statutes of the two provinces were very similar, and statutes from the southern province survive for periods from which those of the northern province do not. Table 27 categorizes controls first by the individual or entity (prelate, obedientiary and cell) at whom they were directed, and secondly by the area of activity targeted. Controls have been gathered into four main groupings: the conduct and ability of individuals; knowledge and consent; major transactions; and, accounts and financial management. As a general summary it can be said that the general and provincial chapters laid down a variety of regulations for the better management and control of monastic temporalities. Restrictions were made upon the power of prelates and officials to enter contracts and chapter consent became a necessary condition. Prelates and officials were both made accountable and instructed to render periodic accounts.

[11] Pantin's referencing system has been retained.

Table 27: Accounting, financial and management controls incorporated into the statutes of the chapters of the black monks

Details of control	1218/19 C	1219 C	1221 Y	1249 C	1253 C	1273 Y	1276 Y	1277 C	1278 C	1287 Y	1310 Y	1343 J	1444 J
Abbots	2		2		1			XXIII.1				II	I
Obedientiaries	22		31					XVII.2		3, 5	14	III	V
Cells										3, 4	14		
Conduct/Ability of Individuals													
Extravagance	3, 5, 18		4, 6, 26										
Proprietas	6, 15		3, 7, 23					XVII.1-22					
Sale of offices		7	8										
Fit persons					3			XXII.6		18		III.4	
Knowledge and Consent													
Consent	2		2		1	5		II.5, 7, 8		2,3,5,24	11, 14		
Seal								II.10				V.1	I.8
Major Transactions													
Deposits	24		32					XVII.4	III.10			III.12	
Leases										2	14		9
Loans				1f-h				II.8		3			
Alienations/unwise /large contracts	2		2	1h	1			II.6		1	11		
Accounts and Financial Management													
Accounts	22		31	1i				XXII.3		4, 18			I.8, V.13
Treasurer							2						
Cross-subsidies												III.10	

Chapters of the northern province of York are indicated by 'Y', those of the southern province of Canterbury by 'C', and those of the united province by 'J'. Pantin's referencing system has been retained.
Source: Pantin, *Documents*.

Once a statute had been issued, it was the responsibility of the head of each house to ensure that it was followed. The major mechanism to check that the statutes were being observed was the visitation. Each house was to be visited once every three years in the months immediately before the next meeting of the general chapter. Thus in 1250 the northern chapter specified that the visitations were to be conducted in the period immediately preceding the next chapter of 22 September 1253. The prior of Whitby and the subprior of Durham were to visit York and Selby on 6 July and the priors of York and Selby were to visit Whitby and Durham on 18 July.[13] Some triennial visitations seem not to have occurred. The 1282 northern chapter was postponed 'on account of certain intervening hindrances', so it is likely that the visitations did not occur either.[14] However enough dates can be ascertained suggesting that when possible the triennial cycle was followed quite rigorously. There appears to have been a largely complete cycle of the northern chapters from 1250 to 1313.[15] After that a gap appears in the records which may well reflect a cessation in the northern chapters because of the tribulations of the Anglo-Scottish wars. Upon the unification of the northern and southern chapters in 1336, the series is reasonably regular with an interruption between the advent of the Black Death and 1360, after which the series is complete until 1420.

Durham Cathedral Priory was also subject to visitation by its diocesan, the bishop of Durham, and by its metropolitan, the archbishop of York, as well as the theoretically triennial visitation by visitors appointed by the general and provincial chapters. Although the right of visitation was not disputed by the monks, its method, form and timing were, and led for example to great disputes with William Wickwane, Archbishop of York (1279-85) and with Anthony Bek, Bishop of Durham (1283-1311).[16] In *Le convenit* it had been agreed that the bishop of Durham had the right to visit as an ordinary might visit an abbey once a year, or twice if necessary. The bishop was to inquire diligently as to the state of the house, and with the advice of the prior and convent to be zealous in the

[13] Pantin, *Documents*, vol. 1, p. 243.
[14] '*propter quedam impedimenta interveniencia*': Pantin, *Documents*, vol. 1, p. 252.
[15] Ibid., pp. 295-6.
[16] Brown, *The Register of William Wickwane*, pp. viii-xi; C. M. Fraser, *A History of Anthony Bek, Bishop of Durham, 1283-1311* (Oxford: 1957), pp. 123-75.

reform of those things which he found to require correction. Additionally, with the assent and advice of the community, he was to fashion and strengthen those things which would lead to the increase of religion and the maintenance of peace and brotherly charity.[17] A number of individual visitations of Durham Cathedral Priory have been examined in detail: those of 1300 and 1306 by Anthony Bek by Fraser; those of 1314 and 1319 by Richard Kellawe (1311-16) and Louis Beaumont (1317-33) by Scammell; that of Thomas Hatfield (1345-81) in 1354 by Harbottle; that of 1408 by Thomas Langley (1406-37) by Storey; and, that of 1438 by Archbishop John Kemp (1425-52), and those of 1442 and 1449 by Robert Neville (1437-57) by Dobson.[18] Although visitation dates are known from the period before 1300, such as that undertaken by Archbishop Giffard in 1274, no detailed records of the investigations and findings survive.[19] The visitation of 1442 is 'the last recorded occasion on which the monastery of Durham is known to have been subjected to systematic and critical external inspection before the Dissolution', although a visitation occurred subsequently in 1449 for which no detailed records survive.[20] Unfortunately little of the visitation material relating to Durham Cathedral Priory has been published.

The usual pattern for a visitation was for the visitor or visitors to arrive at the house to be inspected with a general list of questions, or articles of enquiry, which were put individually and in private to each member of the community. From the responses to these, *detecta* were drawn up for further investigation from which *comperta* would be compiled. Finally a list of injunctions might be issued to be followed in future by the house and community.

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[17] '*Cum autem Episcopus Dunelmensis, qui pro tempore fuerit … tanquam ordinarius, non tanquam Abbas, ad ecclesiam Dunelmensem visitandam, semel in anno vel bis, si necesse fuerit, sicut Episcopi visitant ecclesias non cathedrales per Angliam, in quibus monachi sunt Abbates, Deum habens prae oculis, diligenter inquirat de statu dictae ecclesiae, et quae ibi gorrigenda invenerit, per consilium Prioris et Conventus ejusdem ecclesiae, studeat emendare, et ea, quae pertinent ad religionis augmentum, pacis et karitatis fraternae conservationem, per assensum et consilium eorundem, formare et firmare*': *FPD*, p. 214.

[18] Fraser, *History of Anthony Bek*, pp. 123-175; J. Scammell, 'Some aspects of medieval English monastic government: the case of Geoffrey Burdon, Prior of Durham (1313-1321)', *Revue Benedictine*, 68 (1958), pp. 226-50; B. Harbottle, 'Bishop Hatfield's visitation of Durham Priory in 1354', *Archaeologia Aeliana*, 4th series 36 (1958), pp. 81-100; R. L. Storey, *Thomas Langley and the Bishopric of Durham 1406-1437* (London, 1961), pp. 194-5; Dobson, *Durham Priory*, pp. 220-1, 230-7.

[19] *HDST*, p. 56.

[20] Dobson, *Durham Priory*, p. 231.

As noted in chapter 1, visitation records require careful interpretation. Visitations were an opportunity for the airing of grievances both real and perhaps sometimes imagined. The first visitation for which records survive at Durham is undoubtedly coloured by the vicious dispute between Bishop Bek and Prior Hoton, which had led to the attempted deposition of the prior by Bek and his replacement by Henry de Luceby, and subsequently to the appeals by Hoton and his supporters to the metropolitan, the king and the pope. The bitterness of the dispute may have led to extravagant and over stated allegations. For example, Bek claimed that the religious life in the priory had collapsed and was dissolute; accused Hoton of dilapidation, alienation, and the consumption of the possessions of the house both fixed and portable; and alleged his responsibility for bringing a house, wealthy at the start of his priorate, into great indebtedness, and his recourse to the sale of income in advance.[21] Additionally he accused the prior of committing large sums to the bribery of those who might be able to support his cause against the bishop: 'a gold chalice worth around £200 to the then archbishop of York, huge gifts and burdensome pensions to clerics and laymen'.[22]

Table 28 contains separate columns for metropolitan, episcopal and chapter visitations, and shows the years in which visitations are known to have taken place, or at least been proposed (indicated by 'V'), and from which visitation records survive.[23] The table demonstrates the frequency of visitations by the ordinary, and the rarity of metropolitan visitations. A variety of records remain including the articles of enquiry to be asked at a visitation (indicated in the table

[21] '*Collapsa est et dissoluta religio in prioratu dunolmense'* and '*Item idem Ricardus bona ipsius prioratus Dunolm' tam mobilia quam inmobilia dilapidavit alienavit et consumpsit ac prioratum Dunolm' quem opulentum invenit in magnis pecuniarum summis creditoribus variis obligavit licet proventus et fructus ac decimas ecclesiarum suarum et maneriorum premanibus vendiderit et peccuniam receperit pro eisdem*': C. M. Fraser (ed.), *Records of Anthony Bek, Bishop and Patriarch* (Surtees Society, 162, 1947), pp. 114, 116.

[22] The prior was said to have given '*unum calicem aureum precii centum librarum sterlingorum vel circiter archiepiscopo Ebor' qui tunc fuit et alias donaciones inmensas fecit aliis tam clericis quam laicis et varias concessit annuas graves pensiones ad fovendum eum et causam suam contra episcopum*': Fraser, *Records of Anthony Bek*, p. 115.

[23] The information in this table has been compiled from the list of visitation material prepared by Mr Alan Piper; from the transcripts of the proceedings of the northern general chapters in Pantin, *Documents*, vol. 1, pp. 232-71; and, from the visitation tables in Pantin, *Documents*, vol. 3, pp. 236-45, 248-53.

by ‘Q’); articles of accusation or complaint (‘A’); *detecta* (‘D’); *comperta* (‘C’); responses(‘R’); and injunctions, corrections or diffinitions (‘I’).

Table 29 lists each of the visitation records in turn and provides an indication of the areas on which specific questions are asked or comments made. Many records are damaged or incomplete and so the absence of an issue from the table does not necessarily mean that it was not raised at a visitation. It focuses on the same four key areas analysed in the review of the statutes of the general chapters: the conduct and ability of individuals; knowledge and consent; major transactions; and, accounts and financial management. The questions and complaints show areas of concern to the visitors and the community, whereas injunctions show the areas where the visitor believed improvement was needed.

Table 28: Years from which visitation and related documentation survive

Year	Metropolitan	Episcopal	General Chapter	Other/uncertain
1253			**V**	
1259			**V**	
1274	**V**			
1276			**V**	
1281	**V**			
1287			**V**	
1290			**V**	
1293			**V**	
1296			**V**	
1300		**V**	**V**	
1303		**V**		
1306		**Q, A**		
1309		**V**		
1313			**V**	
1314		**V, Q, I**		
1319		**V, A, R**		
1320/1		**V**		
1323		**V**		
1324/5		**V**		
1328		**V, I**		
1329?		**A**		
1330?		**A**		
1332		**V, R**		
1333		**V**		
1337		**V**		
1338?		**I**		
1343		**V**		
1343-4		**C**		
1344		**V**		
1346		**V**		
1353x9		**A**		
1354		**V, A, R, I**		
1357x8		**A**		
1363x6			**Q**	
1369		**V**		
1371		**V, A**		
1374x91			**V**	
1381		**V**		
1383		**V**		
1384			**V, C, I**	
1390			**V, A, R**	
1391		**V**		
1397		**V**		
1400x10				**A, I**
1408		**V, Q**		
1411			**V**	
1417			**V**	
1420		**V**		
1423			**V**	
1426			**V**	
1432			**V**	
1438	**V**			
1441			**V**	
1442		**V, D, R**		

Abbreviations: 'V', a reference from this year exists which relates to a proposed or actual visitation; 'Q', list of questions to be asked at a visitation; 'A', articles of accusation or complaint; 'D', ***detecta*****; 'C',** ***comperta*****; 'R', responses; 'I', injunctions, corrections or diffinitions. Source: see note 23.**

Table 29: Financial and management matters raised at visitations 1306-1408

Part 1: 1306-1332

Issue/Year	**1306A**	**1306?Q**	**1314Q**	**1314I**	**1319Ai**	**1319Aii**	**1319R**	**1328I**	**1329A**	**1330A**	**1332R**
DCA document reference	1a.9c. Pont.10	2.9. Pont.4	Pr.Reg.II ff.49v-50r	Pr.Reg.II ff.50v-51r	2.9.Pont.2	Loc.XXVII .30	Loc.XXVII .31	*HDST*, pp. 104-5	Misc. Ch. 7288	Misc. Ch. 2645	Loc.XXVII .12; 2.9.Pont.2
Conduct/ Ability											
Incapable prior		**X**					**X**			**X**	**X**
Prior's appropriation	**X**	**X**	**X**	**X**		**X**	**X**				**X**
Bribery	**X**					**X**					
Fit officials			**X**	**X**	**X**	**X**		**X**	**X**	**X**	
Proprietas/money		**X**	**X**	**X**							
Simony/Usury		**X**									
Joint holding of offices		**X**	**X**							**X**	
Office goods		**X**	**X**								
Knowledge/Consent											
Consultation		**X**	**X**	**X**	**X**	**X**				**X**	
Consent											
Seal		**X**	**X**								
Follow statutes		**X**									
Read out rule etc		**X**									
Conscius/ 4 eyes							**X**				
Major Transactions											
Debt	**X**		**X**	**X**	**X**	**X**	**X**			**X**	**X**
Alienation	**X**	**X**	**X**							**X**	
Assets pledged		**X**									
Advance sales	**X**										
Corrodies etc. sold	**X**	**X**	**X**				**X**				**X**
Leases		**X**				**X**	**X**				

Issue/Year	**1306A**	**1306?Q**	**1314Q**	**1314I**	**1319Ai**	**1319Aii**	**1319R**	**1328I**	**1329A**	**1330A**	**1332R**
Accounts/Fin.Mgmt.											
Accounts		**X**	**X**	**X**	**X**	**X**	**X**		**X**		**X**
Audit date			**X**	**X**							
Other Issues											
Dilapidation	**X**	**X**				**X**			**X**		
Engaged in trade		**X**									
Annual ‘profit’		**X**									
Preserve liberties etc		**X**								**X**	
No of monks		**X**								**X**	
Manumission serfs		**X**									
Ruined buildings		**X**									
Prior’s household		**X**									

Table 29: Financial and management matters raised at visitations 1306-1408 (contd.)

Part 2: 1338-1408

Issue/Year	**1338I**	**1354A**	**1354R**	**1354I**	**1353x9A**	**1357x8A**	**1371A**	**1384C**	**1390AR**	**1408Q**
DCA document reference	2.9.Pont.10	2.8.Pont.10b	1.8.Pont.1 2.8.Pont.5 2.8.Pont.10a	2.8.Pont.4 2.8.Pont.10	1.9.Pont.1a	1.9.Pont.1b	2.8.Pont.12	Misc. Ch. 5634	Loc.XXVII. 35	Loc.XXVII. 36
Conduct/ Ability										
Incapable prior							**X**			
Prior's appropriation		**X**	**X**	**X**	**X**	**X**	**X**			**X**
Bribery										
Fit officials		**X**	**X**			**X**				**X**
Proprietas/money	**X**						**X**	**X**		**X**
Simony/Usury										**X**
Joint holding of offices	**X**									
Office goods										**X**
Knowledge/Consent										
Consultation	**X**	**X**	**X**	**X**	**X**	**X**			**X**	**X**
Consent	**X**						**X**		**X**	**X**
Seal				**X**			**X**		**X**	**X**
Follow statutes										**X**
Read out rule etc						**X**				
Conscius/ 4 eyes	**X**	**X**	**X**				**X**		**X**	
Major Transactions										
Debt						**X**				**X**
Alienation							**X**			**X**
Assets pledged										**X**
Advance sales										
Corrodies etc. sold	**X**						**X**			**X**
Leases					**X**		**X**			

Issue/Year	**1338I**	**1354A**	**1354R**	**1354I**	**1353x9A**	**1357x8A**	**1371A**	**1384C**	**1390AR**	**1408Q**
Accounts/Fin.Mgmt.										
Accounts	**X**	**X**	**X**						**X**	**X**
Audit date										
Other Issues										
Dilapidation										
Engaged in trade										**X**
Annual ‘profit’										**X**
Preserve liberties etc					**X**	**X**				**X**
No of monks		**X**	**X**			**X**	**X**			**X**
Manumission serfs										**X**
Ruined buildings					**X**	**X**			**X**	
Prior’s household										

Source: The information in this table has been compiled from Mr. Alan Piper’s ‘Preliminary list of documents containing matters of substance’ relating to visitation matters and the transcriptions which he has compiled of the items listed, both of which he kindly made available to me in electronic form.

Chapter statutes: accounts

The 1218/19 statutes of the southern province are somewhat brief on this matter merely stating that obedientiaries should render faithful account of their receipts and expenses to the prelate and some of the more experienced members of the house.[24] The 1221 statutes from the northern province however are more detailed, and it is worth quoting Statute 31 in full as it gives an indication of the manner in which officers and obedientiaries were desired to carry out their responsibilities:

> Again no monk should give or receive anything to the manifest detriment of their monastery. All obedientiaries should observe this in the highest degree; carefully guarding against the unlawful alienation or waste of the goods entrusted to them, but using them faithfully for the advantage of the church; and when required they shall make known faithfully the *status* of their office. Indeed the bursar, the cellarer and the granator shall render faithful accounts of all receipts and expenses in due and accustomed form.[25]

Here is a triple hierarchy of responsibility: all monks were to give or receive nothing to the detriment of their house; all obedientiaries were to manage the assets of their office carefully and produce a *status* when required; and finally, the three named officials of bursar, cellarer and granator were to render accounts containing all items of income and expenditure.

The 1249 statutes provide greater detail on the necessary accounting process for the southern province:

> Furthermore all prelates once in the year should recite the *status* of their house in the presence of the community, and the obedientiaries

[24] 1218/19C, 22: Pantin, *Documents*, vol. 1, p. 12.

[25] '*Item nullus monachus det vel accipiat aliquid ad manifestam sui monasterii lesionem. Hoc maxime omnes obedienciarii observent; sollicite precaventes ne bona sibi commissa illicite distrahant ac consumant set in utilitatibus ecclesie fideliter expendant; et statum officii sui [cum] requisiti fuerint prelato suo fideliter ostendeant. Bursarius vero celerarius et granetarius de omnibus receptis et expensis suis modo debito et consueto fideles reddant raciones*' : 1221Y, 31: ibid., p. 238.

> shall render faithful accounts of all their receipts and expenses, twice or four times in the year if possible, in the presence of the abbot … and to those assembled for this purpose [the hearing of the account] from the more prudent [members] of the house, so that they are made aware of the improvement or deterioration of the house.[26]

Thus, prelates as well as obedientiaries were brought within the mantle of accountability and once a year they were to give an account of the *status* of their house to the convent. The reporting frequency for obedientiaries was specified: they were to give account of all their receipts and expenses twice or four times a year, although in 1277 the frequency of accounting for obedientiaries was reduced to once in the year in line with the *status* to be given by the prelate.[27] In 1287 the heads of cells were specifically included within the requirement to account:

> Item that all priors and wardens of cells each year within the fifteen days after the feast of St. Martin, or before if commanded by their superiors, shall visit their mother house to show the status of their house purely, simply and faithfully with the worthy testimony of the brothers there staying with them to their superior and convent.[28]

In 1276, there is reference to a specific house: at Selby a bursar was to be appointed, who was to account for the rents of the house.[29] This echoes the system in operation at Durham Cathedral Priory which stands in contrast to the standard form of manorial administration followed elsewhere.[30] A published

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[26] '*Omnes eciam prelati semel in anno statum domus sue coram conventu recitent, et de omnibus receptis et expensis obedienciarii in presencia abbatis … convocatis ad hoc aliquibus de discrecioribus domus, bis vel quarter in anno si fieri potest, fideles reddant raciones, ut de melioracione vel deterioracione monasterii reddantur cerciores*' (1249C, I.i): Pantin, *Documents*, vol. 1, p. 36.
[27] 1277C XXII.3 and XXIII.1: ibid., pp. 84-5.
[28] '*Item quod omnes priores et custodes cellarum singulis annis infra quindecim post festum sancti Michaelis vel ante pro mandato superiorum matricem domum suam visitent, statum domus sue pure simpliciter ac fideliter cum laudabili testimonio fratrum secum commorancium suo superiori et conventui ostensuri*' (1287Y, 4): Pantin, *Documents*, vol. 1, p. 255.
[29] '*Item provideatur bursarius apud Seleby qui reddat compotum de redditibus domus*': 1276Y, 2: ibid., p. 251.
[30] See chapter six, pp. 198-9.

Selby account of 1398/9 confirms that as at Durham the bursar accounted for the rental income of the house.[31]

Henry V's articles of 1421 sought to require prelates to render each year within a month after Michaelmas: 'a full status and faithful account of all the goods of their houses… in the presence of the whole house … the names of debtors [sic] to whom they owed [money] and from whom it was owed and the reasons given plainly in writing'.[32] This article employed both the terms *status* and *ratio*, which suggests that a review of all assets and liabilities and of income and expenses was to be undertaken. The accounts were to be written and lists of debtors and creditors were required. The monks responded that the intended time scale was too brief: 'since within such a short time the accounts of the bailiffs and other officials cannot be rendered, nor following this can the status of the house be known'.[33] This provides a useful insight into the wider accounting process at a monastic house. The accounts of manorial officials and other offices had to be prepared and heard before the overall position of the house could be assessed. The monks won the day and the agreed final version stated that they should render accounts at least once in the year, but no time scale was imposed.[34]

The start of accounting at Durham Cathedral Priory

The fact that the earliest surviving account-roll from Durham Cathedral Priory is from the year 1278/9 might lead to the conclusion that the statutes of the general chapters were erratically observed or even ignored. However it can be demonstrated that many accounts subsequent to 1278/9 have been lost or destroyed, and thus it is likely that ones predating 1278/9 have also disappeared. This section looks at the evidence for 'missing' accounts, and also finds evidence in other documentary sources for the preparation of accounts.

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[31] J. H. Tillotson (ed.), *Monastery and Society in the Late Middle Ages: Selected Account Rolls from Selby Abbey, Yorkshire, 1398-1537* (Woodbridge, 1988), pp. 45-6.

[32] '*plenum statum et fidelem racionem omnium bonorum … coram toto conventu… nomina debitorum, quibus debent, et a quibus debetur, et causas plane in scriptis redigentes*': Pantin, *Documents*, vol. 2, p. 111.

[33] '*quia infra tam breve temporis spacium non possunt compoti ballivorum et aliorum officiariorum reddi, neque ex sequenti status monasterii infra tam breve temporis spacium cognosci*': ibid., p. 122.

[34] Ibid., p. 127.

The 1278/9 roll certainly indicates that other accounting material was being prepared at that time, although such material has not survived. For example there is an entry in the receipts section: 'From Norham through one chirograph £112 11s 9d'.[35] The chirograph to which reference is made here has not survived, and in fact the earliest extant account from a proctor of Norham occurs almost twenty years later. That significant quantities of later accounting records have been lost or destroyed is well illustrated by the manor of Merrington, conspicuous as the manor with the latest first surviving account. This dates from 1376, almost a hundred years after the earliest accounts from the manors of Heworth, Pittington and Wardley, which date from 1277. The bursars provided cash to the manorial *servientes* to cover running costs, and the account of 1292/3 includes a payment of £10 3s made by tally to the *serviens* of Merrington. Reference to similar payments is made in the rolls of 1293/4, 1297/8, 1332/3 and subsequently.[36] It is thus likely that the *serviens* of Merrington rendered written accounts as did the *servientes* of other manors, but that these accounts have not survived.

It is possible that in an earlier period the preservation of accounting records may not have been perceived as important once they had been audited. Certainly audited accounts were sometimes seen as resources which could be re-used. An example of an early account (c. 1240) of which part was cut up and used as a seal tag has been identified, and cellarers' accounts were being re-used as late as the fifteenth century.[37]

In 1235 Prior Thomas of Melsonby (1234-44) issued a set of statutes for the house to prevent accident befalling its liberties, rights and possessions. These mandated the preparation and presentation of a *status*, and duplicate rolls of the rents and possessions of the house were to be retained, one by the prior, and the other to be put in safe custody with the seal of the house. The heads of cells were to account once a year as were the sacrist, chamberlain, hostiller, almoner and terrar.[38] Certainly these statutes, which are the earliest to refer to the preparation and

[35] '*De Norham per unum cyrographum cxii li xis ixd*': *DAR*, vol. 1, p. 489. Definitions of chirograph include 'formal written document', 'indenture', and 'bond': *SOED*, p. 327.
[36] See *Tallie* section of the indicated accounts.
[37] A. J. Piper, 'Evidence of accounting and local estate services at Durham, c. 1240', *Archives*, 20 (1992), p. 36.
[38] *HDST*, pp. xxxix-xl.

submission of accounts, do not long pre-date Durham Cathedral Priory's earliest surviving accounting fragment of c. 1240.[39] They were issued one year into a new priorate, and perhaps represent an overhaul and codification of desired accounting practice, including the provisions of the general chapter statutes, undertaken by an energetic and interested new prior after the end of the sixteen year priorate of Ralph Kerneth.

Certainly by the 1260s there is further evidence that accounts were being regularly prepared. In 1266 a dispute over the retirement provision made for the former prior Bertram of Middleton (1244-58) was referred to a general chapter. His annual 'allowance' was reduced to 200 marks 'for which portion he should nevertheless render account each year just as the obedientiaries do for their offices', from which it would appear that obedientiaries were by this time regularly rendering accounts.[40] The source does not state definitively whether the accounts were to be in writing or could be rendered solely orally. However given their complexity they are likely to have included written materials. Shortly after this there is further evidence of written accounts. Prior Hugh of Darlington (1258-73 and 1286-1290), when he assumed the priorate for the second time, scrutinized each bursar's account rendered between his first retirement and his second election and caused them to be rendered again.[41] Thus it would seem likely that the house became more concerned with the preparation and audit of accounts at least from the mid 1230s, and if Thomas of Melsonby was codifying existing practice rather than introducing new procedures the date of regular accounting could be pushed back to the 1220s. Durham Cathedral Priory was a significant member of the small grouping of Benedictine Houses in the northern province, and thus is likely to have been influential in the framing of its statutes.

[39] Earlier statutes from the priorates of Absalom (1154-9), Germanus (1162-89), Bertram (1189-1213), and Ralph Kerneth (1218-34) are concerned with subjects such as the assignation of funds for alms-giving and hospitality, and the procedures to be observed on the death of a monk: *HDST*, pp. xxxv-xxxix. The earliest surviving accounting fragment is discussed in Piper, 'Evidence'.

[40] '*de qua tamen portione, ut obedientiarii de suis officiis, annis singulis redderet rationem*': *HDST*, pp. 47-8.

[41] '*rimari fecit omnes compotos bursarii, a tempore cessionis suae usque tunc et eos quasi nova ratiocina fecit reddere*': *HDST*, p. 73.

Chapter statutes: audit and financial management

The process of auditing accounts is not specifically mentioned in the statutes of the general and provincial chapters, but can be understood to have occurred when the accounts were rendered. Postles rather dismissively remarks that 'The central audit was belatedly required by the chapter general of the Black Monks in 1277'.[42] The 1277 statutes required obedientiaries to render faithful account once a year of all receipts and expenditure in the presence of the abbot and seniors, and the abbot was mandated to recite the *status* of the house once a year in the presence of the convent.[43] However as has been shown above, requirements are found considerably earlier for the obedientiaries in the 1218/19 statutes, and for the abbot in those of 1249.[44] Although accounts would most likely be offered in written form, the examination would be an oral process involving the reading out of the account and a scrutiny of its contents item by item, and their approval or rejection as seemed appropriate to those present.

The provincial chapter of 1343 contained an important innovation, in that it advocated the desirability of taking surpluses remaining to one office or obedience and their use to satisfy shortfalls in another: 'the insufficiency of one office is to be relieved by the abundance of another'.[45] Otherwise, at the discretion of the prelate, a surplus might be used for the common good of the house.[46] One wonders whether this statute may have led officials to spend all their income as they would be unable to retain any surpluses for use in future years. There would certainly have been little incentive for an obedientiary to accumulate a surplus for his office, and this perhaps explains why so frequently only a small surplus is recorded.

It is difficult to assess the extent to which chapter statutes were observed. The chapter visitation was perhaps the major mechanism for auditing the compliance

[42] D. Postles, 'Heads of religious houses as administrators', in W. M. Ormod (ed.), *Harlaxton Medieval Studies I: England in the Thirteenth Century, Proceedings of the 1989 Harlaxton Symposium* (Stamford, 1991), p. 45.
[43] 1277C, XXII.3, XXIII.1: Pantin, *Documents*, vol. 1, pp. 84-5.
[44] 1218/19C, 22 and 1249C Ii: Pantin, *Documents*, vol. 1, pp. 12, 36.
[45] '*insufficiencia unius per alterius habundanciam relevetur*' (1343J, III.10): Pantin, *Documents*, vol. 2, p. 39.
[46] '*vel secundum discretam prelate providenciam ipsa habundancia in alios usus communes et necessaries convertatur*': ibid., p. 39.

of individual houses with chapter statutes, and a variety of sanctions existed by which visitors could seek to punish non-compliance. To start with, there was the sentence of excommunication which was imposed upon all these who defrauded the church or were guilty of *proprietas* even though their offence remained undiscovered by human agents.[47] Monks convicted of an offence could be sent to a cell, given a restricted diet, or perhaps deprived of office. A house which did not implement any *corrigenda* imposed following a visitation could be denounced in general chapter.[48] The abbot himself could be removed as happened to the abbot of Chester, compelled to resign in 1362.

Unfortunately few records from these visitations survive. A series of articles of enquiry remain from 1363 which ask whether annual accounts were rendered for the house, its offices and cells and whether suitable monks were appointed as obedientiaries.[49] However a series of articles against the abbot and monks made during a visitation of Whitby in 1366 demonstrate the need to retain adequate accounting records to justify the past conduct of an office.[50] The articles are likely to have been compiled after consideration of the *detecta*, the information which had emerged or been alleged during the initial separate examination of each monk of the house. The abbot was accused of being responsible for the material collapse of the house, and as an example of a poor business transaction he was charged with selling twenty-two sacks of wool, which should have realized 200 marks, for only £40.[51] He was also accused of selling corrodies without the knowledge of the convent. Interestingly, further supplementary questions had been noted by the visitors. For example they were to enquire about the number of corrodies sold, their value, and the identity and age of their purchasers: information which would enable them to evaluate the terms of the contracts.[52] A comparison of the income of the house, the number of sheep and the yield from wool sales done for the years 1356 and 1366 is said to have revealed falls from £540 to £420, from 4,000 sheep to 1,040 sheep and from £94 to £20

[47] 1218/19C, 22: Pantin, *Documents*, vol. 1, p. 12.
[48] 1273Y, 4: ibid., p. 249.
[49] Articles 9, 32, 37, 39, 40, 43: Pantin, *Documents*, vol. 2, pp. 82-9.
[50] Pantin, *Documents*, vol. 3, pp. 279-303.
[51] '*vendidit apud Eboracum viginti duo saccos lane per xl li … estimacione ducentas marcas*': ibid., p. 279.
[52] '*Quot corrodia et quibus personis, et in qua etate, et pro quantis summis*': ibid., p. 279

respectively.[53] Despite these decreases it was alleged that £420 was still sufficient as an annual income for the house, and thus that there was no need to sell timber and corrodies nor to incur debts. The abbot was further accused of rewording chapter statutes to remove contents which restrained his powers and of inserting clauses in their place in his favour; and of bullying monks into consenting to the use of the common seal for disadvantageous contracts. The detailed replies of the abbot to each of these charges have also been preserved.[54] In his defence he claimed that the monastery was seriously burdened with debts on his appointment and that the wool sale, and many of the other contracts mentioned were done with the consent of the house in a situation of urgent necessity. Following this explanation, the Abbot of York, one of the chapter presidents, requested a full financial report on the abbey to be sealed with the common seal of the house listing all receipts and all debts. This report detailed all the income of the house, the forward sales, expenses, and debts, and gives an idea of the complexity of the accounting done by the house and the extent of its analysis by the visitors.[55] One of the abbot's main points was to compare the indebtedness of the house at the start of his abbacy with the current level. He could refer to an inventory compiled at the start of his period of office in accordance with the constitutions of Benedict XII, which listed debts totalling £419, and compare this to a current level of £167.[56] The evidence points to a deeply divided community, but the abbot remained in office until his death eight years later, so presumably his explanations and supporting evidence satisfied the visitors.[57]

At Durham a set of comperta from a chapter visitation conducted at some time between 1384 and 1393 reveal no major financial, accounting or control issues.[58] The only specific mention of money was in a rebuke which noted that the monks received it for the purchase of their clothes. The poor state of the roofing of the dormitory and infirmary was mentioned which may have indicated a shortage of finance for repairs. (The dormitory was rebuilt between 1398 and 1404.)

[53] Ibid., p. 286.
[54] Ibid., pp. 303-8.
[55] Ibid., pp. 63-8.
[56] Ibid., pp. 67, 303.
[57] Knowles, *Religious Orders*, vol. 2, p. 206.
[58] Ibid., pp. 82-4.

Otherwise the issues are rather practical in nature: an incapable and deaf barber was a danger to the monks, and pigeons were fouling the church.[59]

More detail does survive for Durham however from episcopal visitations. The conduct and capability of the priors was regularly challenged: allegations of incompetence were made in 1306, 1319, 1330, 1332 and 1371. In 1371, for example, the prior was accused of being 'incapable and useless in his role' and it was alleged that 'through his negligence many faults arose in both spiritual and temporal matters'.[60] The prior, John Fossor (1341-74), was nearing the end of his thirty-three year priorate, and is thought to have been around eighty-seven years old at the visitation, so he may well have been suffering the effects of old age, although he continued in office until his death in 1374. Satisfactory financial records would have been a major element in a successful rebuttal of these charges. Certainly, sanctions were imposed on those found guilty of misdoing: at Durham in 1328 the bishop left an injunction that the almoner, the terrar and the feretrar should be removed from office, although unfortunately details of their misdemeanours are not given.[61]

Debt appears as a frequent issue in visitation records and again careful and accurate accounts would enable a prior to defend the past conduct of his office. In 1314 the injunctions made reference to a repayment fund which had doubtless been established following the debts incurred during the priorate of Hoton and on the appointment of William of Tanfield (1309-1313). Amounts assigned from offices within the monastery and from the cells for paying the debts of the monastery were to be collected through three trustworthy monks and the funds were to be used to repay these debts and not for any other purposes.[62] Unfortunately the three monks were not named. Their role was perhaps perceived as members of a debt repayment committee whose purpose was to monitor the house's debts and repayments. Evidently the debt repayment plan did not proceed

[59] DCA, Misc. Ch. 5634; Pantin, *Documents*, vol. 3, pp. 83-4
[60] '*impotens est et inutilis ad tale officium ocupand' et in eius necgligencia multe reperiuntur defectus tam in spiritualibus quam temporalibus*': DCA, 2.8 Pont. 12.
[61] *HDST*, pp. 104-5.
[62] '*Item quod bona assignata de officiis infra monasterium et cellas extra ad debita monasterii persolvenda per tres monachos fidedignos de conventu colligantur et in solucione debitorum huiusmodi et non alibi convertantur*': DCA, Pr. Reg. II ff50v-51r.

smoothly as in 1319 there was an appeal by the subprior and the convent to the bishop that the prior be enjoined under penalty to pay off debts.[63] In the same year the prior was also accused of being careless in the management of the house's creditors, who it was alleged took him to court for late payment.[64] Furthermore members of the community asked that no monies should be borrowed in order to meet the taxation demands of the king and pope without the unanimous consent of house. In 1332 it was alleged that the prior had unjustifiably burdened the house with £300 of debt to which the prior responded that the debt was not to the detriment of the house, and nor was it against the legate's constitutions, but as permitted with the consent of the chapter and raised in a situation of urgent necessity caused by 'various [acts of] plundering and destruction arising from the disasters of war, pestilential animal plague, and the unaccustomed sterility of the lands of the priory'.[65]

For the monastic officials too, complete audited accounts would have enabled them to refute any allegations of misusing the resources of their office, and protect them from the charge of *proprietas*. Henry V's articles make clear the need for a monk to have a written record to avoid incurring a charge of this 'execrable and detestable crime', and added that should a monk have custody of gold or silver, he should also have a written indenture detailing the items in his care, of which the other portion should remain with the head of the house.[66]

Whether accounts were being regularly prepared and presented was regularly asked in visitation questions. Thus the 1306 articles of enquiry asked whether all obedientiaries and heads of cells rendered accounts for their offices, and if so in

[63] '*Item quod pecunia deputata de proventibus cellarum et officiorum ad exoneracionem debitorum colligat[ur] per duos vel tres fratres fidedignos per priorem et conventum [deputatos] electos ad exoneracionem huius et non in alios usus convertanda*': DCA, 2.9 Pont. 2.
[64] '*Item ponit quod in tractando cum creditoribus monasterii est remissus … Item ponit quod multi creditores monasterii traxerunt dictum dominum G.* [Geoffrey of Burdon] *in placitum in curia domini regis*': DCA, Loc. XXVII: 30.
[65] '*depredaciones destrucciones et consumpciones varias per guerrarum discrimina morinam pestiferam bestiarum et insolitam sterilitatem terrarum prioratus*': DCA, Loc. XXVII: 12; DCA, 2.9 Pont. 6
[66] Pantin, *Documents*, vol. 2, p. 113.

what manner, to whom, how often and when.[67] This represents a more detailed consideration of the accounting process beyond the simple enquiry as to whether accounts were rendered. The prior was asked whether each year he gave an account of the total administration of the priory and showed its status. Traditionally the bursar's accounts were shown in chapter as relating to the main estate of the house.[68] The 1314 questions asked whether each office accounted annually or at least rendered a status. The 1314 injunctions made it clear that the prior was responsible for ensuring that accounts were presented by each officer, and perhaps indicate that there may have been some laxness in their preparation or presentation as it insisted they should be rendered from each office and manor as was customary, and defined a period, from 29 September to 25 December, within which they should be submitted for the current and future years. Certainly the manorial accounts which survive from shortly after this period fall within this period, as do those of the proctor of Norham and of the cell of Finchale. The other accounts surviving from this period however, of the sacrist and hostiller, have accounting dates in May and June. In 1319, it was asserted that the whole house had a right to see the accounts: once the accounts of the bursar and other officials had been audited they were to be shown to the convent in chapter so that it might be apparent how much money remained to each office or the extent to which it was burdened with debt.[69] Furthermore officers and heads of cells were to hand over their approved accounts to the library, thus providing a centrally held record which could be consulted in the future.[70] The questions of 1408 almost repeat those of 1306 in asking whether all the officers render account, and how often, to whom and when.[71]

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[67] '*Item an omnes obedienciarii monasterii et custodes cellarum de suis administracionibus reddant raciones secundum consuetudines approbatas et quibus quociens qualiter et quando*': DCA, 2.9 Pont. 4.
[68] Dobson, *Durham Priory*, p. 260.
[69] '*Item quod singulis annis audito compoto bursarii de statu domus et aliorum officiariorum seu priorum cellarum quorumcumque ostendatur conventui in capitulo ut appareat de quanta summa pecunie … fuerunt. …in quanta remanserint onerate*': DCA, 2.9 Pont. 2.
[70] '*compota traduntur librario in armariolo [reservando]*': DCA, 2.9 Pont. 2.
[71] '*Item an omnes obedienciarii monasterii et custodes cellarum et alii administrators de suis officiis* [*et*] *administrationibus reddant et reddiderunt raciones claras et distinctas et quibus quociens qualiter et quando*': R. L. Storey (ed.), *The Register of Thomas Langley, Bishop of Durham 1406-1437*, vol. 1 (Surtees Society, 164, 1949), p. 75.

Accounts not rendered

The second list of accusations from 1319 alleged that the prior had not rendered a full account of his administration to the convent, and that neither the accounts of the terrar nor of the bursar constituted a proxy for the account of the prior.[72] In 1330 stock-keepers and manorial officials were accused of not submitting accounts for many years by one witness, and another repeated the charge and specified a period of four years.[73] The evidence of the surviving rolls is mixed. An examination of extant rolls indicates reasonably complete series for Bearpark, Billingham, Wardley, Westoe, and Pittington, whereas Dalton, Ferryhill, Fulwell and Houghall do have gaps in the series. Of course it may be that the individual complainants were not present when the accounts were heard. The 1338 injunctions named the hostiller, chamberlain, almoner and sacrist individually and required that they and all officers should render account. However this does not necessarily imply that they were not doing this. Hostiller accounts for example survive from 1332, 1334 and 1335, although none survive from 1336 or 1337.[74]

Audit

In 1354 the complaint was not that accounts were not being prepared but that seniors were being kept away from the audit which on occasion took place not at Durham but at Bearpark.[75] The 1442 *detecta* include an allegation that the *status* of the house was not published in the house's annual chapter, to which the response was made that for at least fifty years the accounts of all internal and external offices had been rendered to auditors appointed by the chapter. The injunctions instructed that all officials were to render an account to these auditors and that within fifteen days of the audit, the account was to be read out to the monks by the subprior in chapter.

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[72] '*Item ponit quod prior non reddidit plenariam racionem administracionis sue coram toto conventu anno presenti. … Item ponit quod administraciones prioris et bursarii ac terrarii sunt distincte et separate*': DCA, Loc. XXVII: 30.

[73] '*servientes in maneriis et custodes instauri non reddiderunt compotum a multis annis ut dicitur retroactis*'; '*Item ministri maneriorum male se habent in officiis suis nec reddunt compotum aliqui per quattuor annos unde aliqua maneria monasterio minus valent quam nichil*': DCA, Misc. Ch. 2645.

[74] Gaps in the account series for the other named obedientiaries are from 1335 to 1337 for the almoner, from 1336 to 1338 for the chamberlain, and from 1325 to 1337 for the sacrist.

[75] '*recepcio compotorum que fieri deberet domi aliquando apud Beaurepayre et alibi facta est*': DCA, 2.8 Pont. 10a.

Detailed knowledge and questioning of accounts

Some of the allegations made by individual monks show that there was a detailed knowledge of the business of the house which extended beyond the officers who were immediately involved in a transaction. Thus c. 1328 the terrar was accused of not taking advice from the correct people and selling tithes in many places much below their value.[76] Additionally it was alleged that he had not rendered an account for the year. Subsequently c. 1330 John de Crepyng was accused of returning a false account, which 'could be seen if the account was examined prudently'.[77] He was also accused of receiving £20 which he did not include in his account.[78] This appears to demonstrate that careful reviews of accounts were undertaken and that a knowledgeable monk could identify missing or misstated items.

The fact that offices changed hands relatively often is likely to have meant that frequently the predecessors of an officer were able to comment on their successors' accounts. The business of the cells was reported too. The same document asked what had happened to the 300 marks' annual income of the cell of Holy Island as it contained a community of only four brothers.[79]

Conclusion

The extent to which statutes and injunctions were followed can be debated and examples found of instructions being followed at some times and ignored at others. Any system of control is to some degree at the mercy of the individuals who are supposed to observe and enforce it, and the observance of statutes and injunctions doubtless varied according to the attitudes, capabilities and

[76] '*Item dicit quod terrarius non vendit decimas nec agit negocia exteriora per consilium eorum a quibus debuit consilium petere … unde in multis locis vendidit decimas citra valenciam earum in multo*': DCA, Misc. Ch. 7288.

[77] '*Item idem dominus Johannes ut dicitur in multis aliis reddicit falsum compotum quod apparere potest si dicusciatur discrete*': DCA, Misc. Ch. 2645.

[78] '*Item idem Johannes de Roberto filio Nicholai de Cotingham viginti libras recepit de quibus se in suo compoto minime oneravit*': DCA, Misc. Ch. 2645. DCA, bursar, 1329/30 (B), *soluciones debitorum* mentions a repayment of £29 to the same Robert. His name does not appear in *mutuaciones*, although of course the borrowing could have occurred in an earlier year for which no account survives.

[79] Accounts such as the *status* of 1327 and 1328, and the *compotus* of 1342/3 close to the date of this document confirm that an annual income of approximately £200 was to be expected under 'normal' conditions. The *status* of 1328 investigates the question raised here, see chapter six, pp. 191-3.

administrative loads of individual monks. Much as today controls and systems are sometimes rigorously administered, but at other times neglected. Doubtless the very fact that visitations were a regular occurrence would tend to influence the behaviour of monks, particularly as they were for the most part tied to the institution for life. Table 28, which does not include every visitation, but only the ones to which reference survives, shows that in the period of 120 years between 1300 and 1420 the house was subject to no fewer than twenty-five episcopal visitations. Given that a chapter visitation was supposed to occur every three years it might reasonably be estimated that a visitation would occur on average at least once within each period of two years. General chapters and visitations undoubtedly formed part of a system of quality control which ensured that accounts were prepared and submitted. The 1221 statutes of the province of York borrowed heavily from those of the previous chapter held in the south. However the accounting requirements were quite distinct and certainly reflect a system found at Durham later in the thirteenth and fourteenth centuries as demonstrated by surviving accounts. It may well be that Durham was a powerful source of influence in the northern province.[80] Lapses in the application of controls undoubtedly occurred over the period, but the system of chapters and visitations reduced the incidence and length of such lapses.

[80] As suggested by R. B. Dobson, 'The English monastic cathedrals of the fifteenth century', *TRHS*, 6th series 1 (1991), p. 154.

Chapter 8: Conclusions

The accounting materials which survive from Durham Priory for this period, although incomplete, offer a substantial corpus of material from a wide range of officials and obedientiaries, which has provided an opportunity to explore a network of accounts from a single organisation beyond the traditional focus of accounting historians on manorial accounting. This thesis has identified a flexibility in the way in which accounting forms were adapted to respond to new needs; and moreover detailed analysis of the accounts has shed new light on earlier conclusions and areas of debate made and identified by previous researchers.

A detailed examination of the accounting material immediately revealed its complexity, and the ease with which it could be misinterpreted: a lack of awareness of the treatment of arrears has led historians to the gross overstatement of annual income;[1] and, similarly the need to adjust income figures for borrowings has not always been appreciated before comparisons have been made between the income levels of different years and different priorates.[2] Ignorance of the use of the long hundred has led to incorrect assertions of arithmetic inaccuracy in the accounts.[3] Subsequently research revealed a number of key developments: the standardisation of accounting forms; the separate disclosure of important categories of income and expenditure; the creation of new accounting forms to monitor and control transactions which arose in one period, but were not settled until a later one; careful cash management; and, the use of accounting around a production process.

The preparation and retention of written accounts at Durham Priory, as elsewhere, appears to have commenced in the thirteenth century. Although the earliest surviving complete accounts only date from the 1270s, it seems likely that written accounting was regularly done in the first half of the thirteenth century. This is indicated not only by the identification of an account fragment thought to date

[1] See chapter five, p. 186.
[2] Ibid., p. 177.
[3] See chapter four, p. 146; chapter six, p. 223.

from c. 1240, but also by other non-accounting documentary evidence. The statutes of the 1221 general chapter of the northern province required obedientiaries to render a *status* and the bursar, granator and cellarer to render *raciones*.[4] The northern province had only four members at this date and consequently the influence of Durham Cathedral Priory upon the statute-making process is likely to have been significant. Additionally the requirement to account was embodied in the statutes of the house by Prior Thomas of Melsonby (1234-44) in 1235. These mandated the preparation and presentation of a *status* and of duplicate rolls of the rents and possessions of the house. The two copies of the latter were to be retained (so they were presumably in written form): one by the prior, and the other in safe custody with the seal of the house. The heads of cells were to account once a year as were the sacrist, chamberlain, hostiller, almoner and terrar.[5] Thus it can be concluded that Durham Cathedral Priory was not a late adopter of written accounting despite the perceived remoteness of its geographical location.

General charges of carelessness in the accounts can be refuted readily. Undoubtedly, as with any system mistakes and omissions did occur on occasion. However the charges of arithmetical inaccuracy have not been substantiated in the material reviewed and in fact evidence of the careful re-performance of the arithmetic has been identified.[6] The audit process has been shown to be rigorous on occasion with sales made on account, and *servientes* even being fined and arrested for inaccurate accounting.[7] This indicates a close reading and questioning of the account. A review of visitation records also indicates that the prior and monastic officials would be unlikely to get away with careless accounting for extended periods. Visitation on average seems to have occurred approximately every two years, and the process of rendering accounts was regularly questioned in the articles of enquiry. Some visitation records show detailed analysis of account-rolls, and the retention of carefully prepared accurate accounts was necessary for the prior, the officers, the obedientiaries, the heads of cells and the manorial *servientes* to be able to justify their past conduct of an

[4] See chapter seven, p. 244.
[5] See chapter seven, p. 247.
[6] See chapter four, pp. 146-9.
[7] See chapter four, p. 149.

office and to be able to respond to any accusations of maladministration.[8] Charges of infrequent accounting are also brought into doubt by other documentary evidence. It is true that the surviving accounts indicate that formal accounts were probably presented only once a year, but diffinitions of the house required for example that the granator and his colleague should each Friday go to the bursar's office to write down their weekly expenses. These schedules were to be retained until the submission of the final year-end accounts. The process demonstrates a regular monitoring of outflows, and the existence of an extensive body of subsidiary accounting material which has not been preserved.[9]

A variety of accounting material beyond the *compotus* account was generated. The *compotus* listed income and expenses for a period often of approximately one year. In contrast, the *status* was a very different document being a listing of the assets and liabilities of a particular office on a particular date. The two forms echo some of the characteristics of present day income statements and balance sheets. Different offices have left different types of account: the bursars' accounts are predominantly in *compotus* form, those of the cells until 1340 in *status* form. Where a monk was perceived to be in charge of resources, his responsibility was to produce a *status* to show whether the assets in his charge had increased or decreased. The bursar in contrast was not entrusted with the assets of the house, he was merely responsible for reporting the income generated from them and the expenses to which they were applied. The assets of the house, the main estate, were the responsibility of the priors, who were instructed to produce *status* at the end of their period of office to enable a comparison with the assets of the house at the start of their priorate.[10]

Within the accounts, the titles and layout become standardized after an early period of irregularity. After 1300 titles usually contain the start and end-dates of the accounts, and the name of the office and of the office holder. The earliest surviving bursar's account of 1278/9 begins with a list of apparently random

[8] See chapter seven, pp. 250-6.
[9] DCA, Loc. XXVII: 16 (f).
[10] Later examples of these survive: *HDST*, pp. cclxxxv-cccviii; *FPD*, pp. 98-211.

expenses, and receipts comprise the second portion of the account.[11] After 1290 this order is reversed, items are grouped by category and given headings which are repeated in a consistent order in subsequent accounts, thus facilitating the speedy identification of the relevant section and expediting comparisons of a roll with its predecessors: both potentially time consuming operations when account rolls could exceed 6 m in length. Standardisation was doubtless encouraged by the profusion of accounting treatises and formularies arising during this period of which examples survive at Durham.[12] The length of full account-rolls, inevitable in the detail required for an audit of all individual transactions, might also hinder a ready appreciation of the major cashflows of the year and so a further innovation was the preparation of much shorter summary accounts which listed only the total of each category of income or expenditure.[13]

Income and expenses were presented in a contrasting manner. 'Money in' was shown on the left side of the account, and 'money out' on the right-hand side, foreshadowing later double-entry in the cash account. There was a deliberate attempt to make monetary amounts stand out from the narrative, and a definite money column, although not subdivided into pounds, shillings and pence, is regularly seen in contrast to Noke's conclusion that such columns were rare.[14] An increasing precision is noted in the way transactions are recorded and described, and new activities are brought within the accounting system of control, as shown by the introduction of 'works' accounts in the manorial accounts.[15] The introduction of such accounts illustrates an extension of the accounting system to achieve better control and indicates an adaptability and a readiness to incorporate new features into existing systems. Even at the end of the period towards 1420, the monks were prepared to adapt and modify their accounting forms as shown by the new formats introduced to show rental income as collected by place rather than by type.[16]

[11] See chapter four, pp. 134-5.
[12] D. Oschinsky, *Walter of Henley and Other Treatises on Estate Management and Accounting* (Oxford, 1971); DCA, Misc. Ch. 7130; DCA, Loc. II: 15.
[13] See chapter four, pp. 143-4.
[14] See chapter four, pp. 138-9.
[15] See chapter six, pp. 194-5.
[16] See chapter four, pp. 136-7.

A happy find in the Pittington manorial accounts has also provided an explanation of how the *superplusagium* balance, in which the *serviens* spent more than he received, was funded. In this instance at least it was funded by unpaid wages and local loans.[17]

The bursars' accounts also evidence a growing concern with reporting 'balance sheet' issues, particularly the recording and monitoring of unsettled transactions which had been contracted in one accounting period, but were not settled until a future period. Arrears of rents due from priory lands are recorded from the earliest remaining account (1278/9) onwards: the total of such arrears is included in the final *exoneracio* section in which the bursar explains any shortfall in the expected change in his cash position. Although gross totals are given for such arrears, subsidiary amounts were monitored on a 'great chirograph', and by means of rent books, which recorded actual receipts.[18] Such monitoring was no doubt considered a necessity as the monks saw themselves as the guardians of property which belonged to St. Cuthbert.[19] Although the monks monitored arrears minutely for many years (an indenture listing arrears received during the year 1335/6 includes a receipt outstanding from 1315), they did eventually acknowledge that some debts were irrecoverable, and in 1348 such debts were listed on a new schedule: 'Arrears for which there is no hope'. Much like the present practice of writing off bad debts, these arrears were not carried forward from year to year, but disappeared from the records once they had been identified. From 1350/51 onwards two new categories of 'waste' and 'decay', relating to vacant holdings and those from which reduced rents were received, appeared in the accounts. These likewise were treated as irrecoverable and not included in the arrears carried forward into subsequent accounts.[20]

Durham Cathedral Priory, in common with many monastic houses, seems to have had problems with debt in the first half of the fourteenth century.[21] Disputes with the bishop led to expensive appeals to Rome, and Scottish invasions, devastating

[17] See chapter five, p. 174.
[18] See chapter four, pp. 126-7; chapter five, pp. 164-6.
[19] R. B. Dobson, *Durham Priory 1400-1450* (Cambridge, 1973), pp. 11-13.
[20] See chapter five, pp. 167-8.
[21] See chapter five, pp. 180-1.

floods and murrain were reflected in a collapse in grain production and in the cash receipts of the bursar, which for the remainder of the period did not come close to the levels shown in the 1310/11 accounts. The phrases 'and not more because waste' or 'nothing because waste' recur frequently in the receipts sections of the bursars' accounts; and references to murrain are common in the livestock accounts. Severe reductions in yields led to an increasing reliance on borrowing and the sale of income in advance. In 1329/30 these sources amounted to £693 or 38 per cent of the bursar's actual receipts.[22]

The increased reliance of the house upon debt to cover its regular expenditure is reflected in the increased prominence given to borrowings and repayments in the accounts. From 1310/11 onwards they are separately disclosed under the headings of *mutuaciones* and *soluciones debitorum*, as were advanced sales from 1330/31 under the heading *premanibus*. Moreover within the receipts section of the roll, additional totals were provided with and without arrears brought forward and borrowings, so that an idea of the house's ongoing income levels, undistorted by uncollected rents carried forward from previous years or by borrowing activity, could be gained. Borrowings were recorded in the priory register.[23] However, such entries interspersed with much other material, did not provide an overview of the total indebtedness of the house. Hence in 1330 is found the first surviving list of creditors, totalling £1,277: a significant amount given that actual receipts, excluding borrowings, were £1,483 in that year.[24]

Given the need to rely on debt, the importance of careful monitoring of the house's cash position is evident. A comparison of receipts and expenses in a selection of the bursars' accounts appears on first examination to reveal a healthy surplus ranging from £38 to £3,550 for each of eight years sampled between 1278 and 1350, averaging £1,238.[25] However, once receipts are adjusted for arrears of rent not actually received, the surpluses reduce dramatically to an average of £17, and in five years actually £4 or less. This appears to indicate a very close

[22] A. Dobie, 'An analysis of the bursars' accounts at Durham Cathedral Priory, 1278-1398', *AHJ*, 35 (2008), p. 196.
[23] For example, DCA, Pr. Reg. II f59v and f89v.
[24] See chapter five, pp. 184-5.
[25] Dobie, 'Analysis', pp. 195-8.

monitoring of the cash position, not immediately evident from the gross figures presented in the accounts.

The accounting records which survive from the office of granator, the monk-official entrusted with the administration of grain, comprise a particularly interesting series of linked accounts, which extend far beyond simple grain accounts and include accounts for wheat, bread making, bread usage, barley, malt, brewing and ale consumption. Outputs from one account reconcile to inputs in the subsequent account in the cycle of production and consumption.[26] Production standards were stated (the customary yield from a *burceldrum* of wheat was 660 loaves), and variances were calculated and considered at the audit. The use of standard yields for land and livestock has previously been investigated,[27] but here production standards have been adopted for manufacturing processes. The accounts list grain consumption for 13 'months', each of four weeks, covering a full year, and calculate average monthly, and on occasion weekly consumption figures. Standardized periods of equal length facilitated comparisons, although the incidence of feasts and fasts would affect the monthly figures. Averages enhanced the monitoring of usage, as abnormally high or low figures could be investigated, and expedited planning to ensure that adequate quantities of grain were available as required.[28]

A wider system of control operated around the accounts. 'Segregation of duties' can be seen in the manner in which rents were unusually not collected and accounted for by the manorial *serviens*, but instead by the more distant bursar. Authorisation was needed before larger or more onerous contracts could be entered into. Physical controls can be seen over the safeguarding of valuable items such as the seal of the house. Organizational controls existed in the way in which duties and functions were divided and allocated by means of the

[26] See chapter six, pp. 204-27; A. Dobie, 'A review of the granators' accounts of Durham Cathedral Priory 1294-1433: an early example of process accounting', *AHR*, 21 (2011), pp. 1-29.
[27] J. S. Drew, 'Manorial accounts of St. Swithun's Priory, Winchester', *EHR*, 62 (1947), pp. 28-41; M. E. Scorgie, 'Progenitors of modern management accounting concepts and mensurations in pre-industrial England', *Accounting, Business and Financial History*, 7 (1997), pp. 44-8.
[28] A similar concern with average monthly and weekly costs is noted in the cellarers' accounts: C. Dyer, *Standards of Living in the Later Middle Ages* (Cambridge, 1989), p.94; *DAR*, p. 31l.

'obedientiary system'. Any tendencies to autonomy however were moderated by the requirement to have a *conscius*.

Accounting at Durham Priory, in contrast to the rigidity noted at a later date, demonstrates innovativeness and adaptability: standard forms were adopted to assist the retrieval of detailed data and to improve comparability; and additional headings and sections were introduced to highlight newly important areas such as *mutuaciones, soluciones debitorum*, and *premanibus*. Beyond the major account forms of the *compotus* and the *status* an extensive network of other accounting material - chronological listings; summary accounts; lists of arrears, bad debts, and creditors - was compiled to enhance the monitoring of the financial position of the house. Accounting permeated the activities of the house in hierarchies of accountability, such as those extending from the bursar and granator to the level of the pantler. These developments undoubtedly reflect the complexity and interrelation of a wide range of factors extending beyond the immediate purpose for which an accounting innovation was introduced, to include the availability of new techniques; the attitudes of individuals within the house towards innovation; economic imperatives and the intervention of external bodies. In a period of unprecedented change and challenge, the adaptation and extension of their accounting system, by the monks of Durham Priory, undoubtedly contributed to their continued prosperity.

This study of accounting at Durham Cathedral Priory has demonstrated that the charge of 'uneventfulness' sometimes levied at later medieval monasticism is not justified. Later medieval monasticism continued to respond and adapt to changes in its environment, and the management and control of resources is a key area where this is evident. This thesis has uncovered a number of areas where the pronouncements of earlier researchers on medieval accounts in general and on those of Durham Cathedral Priory in particular have been refined by new evidence uncovered in the accounting materials. Much remains to be discovered: an examination of a greater number of consecutive accounts may enable the introduction of changes to be identified with particular individuals; a detailed comparison of rental and tithe income with expenditure on grain may enable an assessment of the degree to which income was received in money or in kind; a

comparison of accounting forms at Durham with those surviving from other houses may shed light on the transmission of new practices and the extent to which Durham was a leader or a follower in the adoption of new techniques. This thesis is an interim step in the process of exploring and understanding the operation and significance of the accounting systems of the monks of Durham Cathedral Priory.

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Mine accounts
Miscellaneous Charters
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Illustration 1: Mortmain licence of 1292 (DCA, 1.3 Reg. 6)

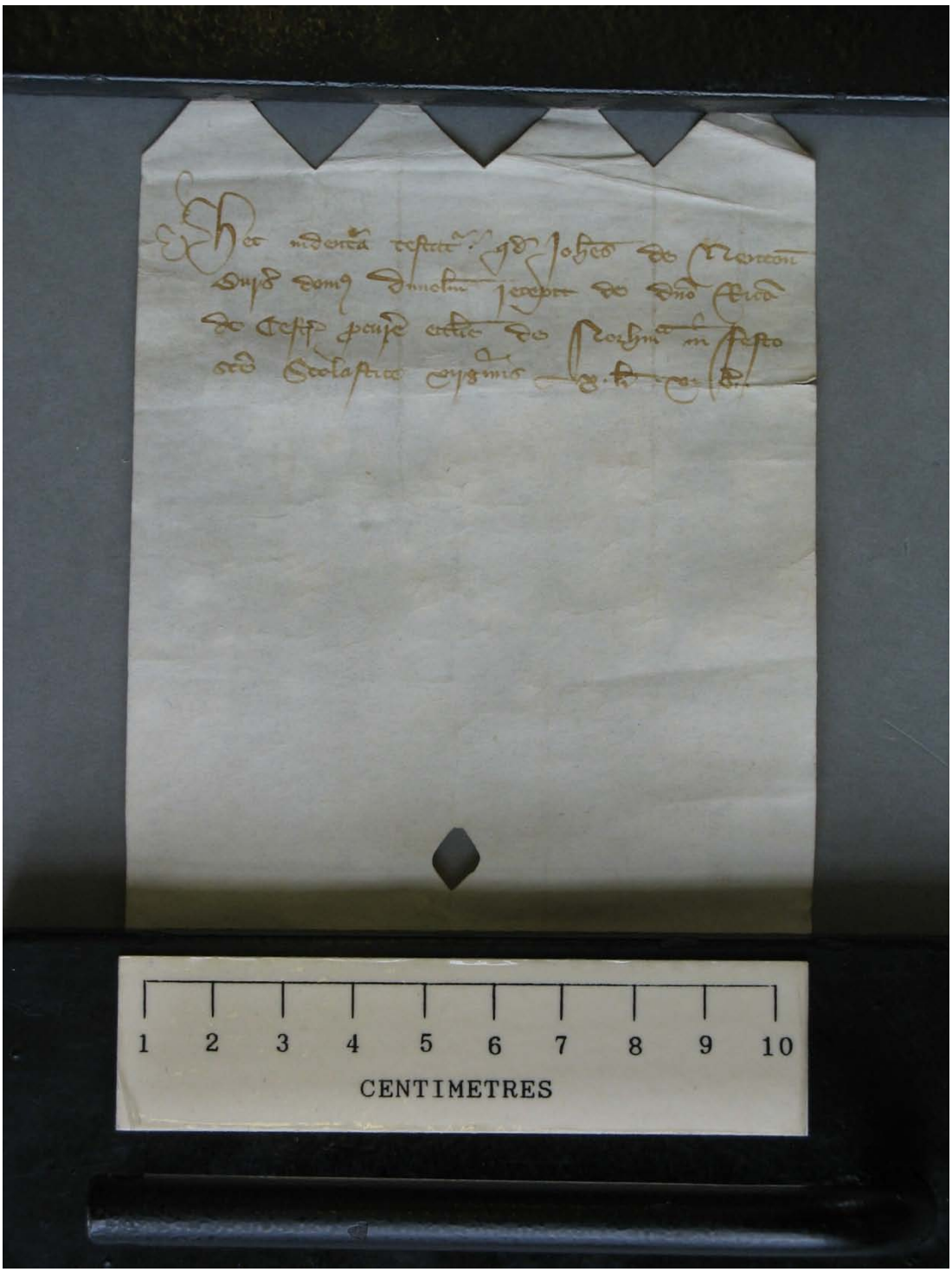

Illustration 2: An indenture from 1351/2 evidencing the receipt of cash by the bursar from the proctor of Norham

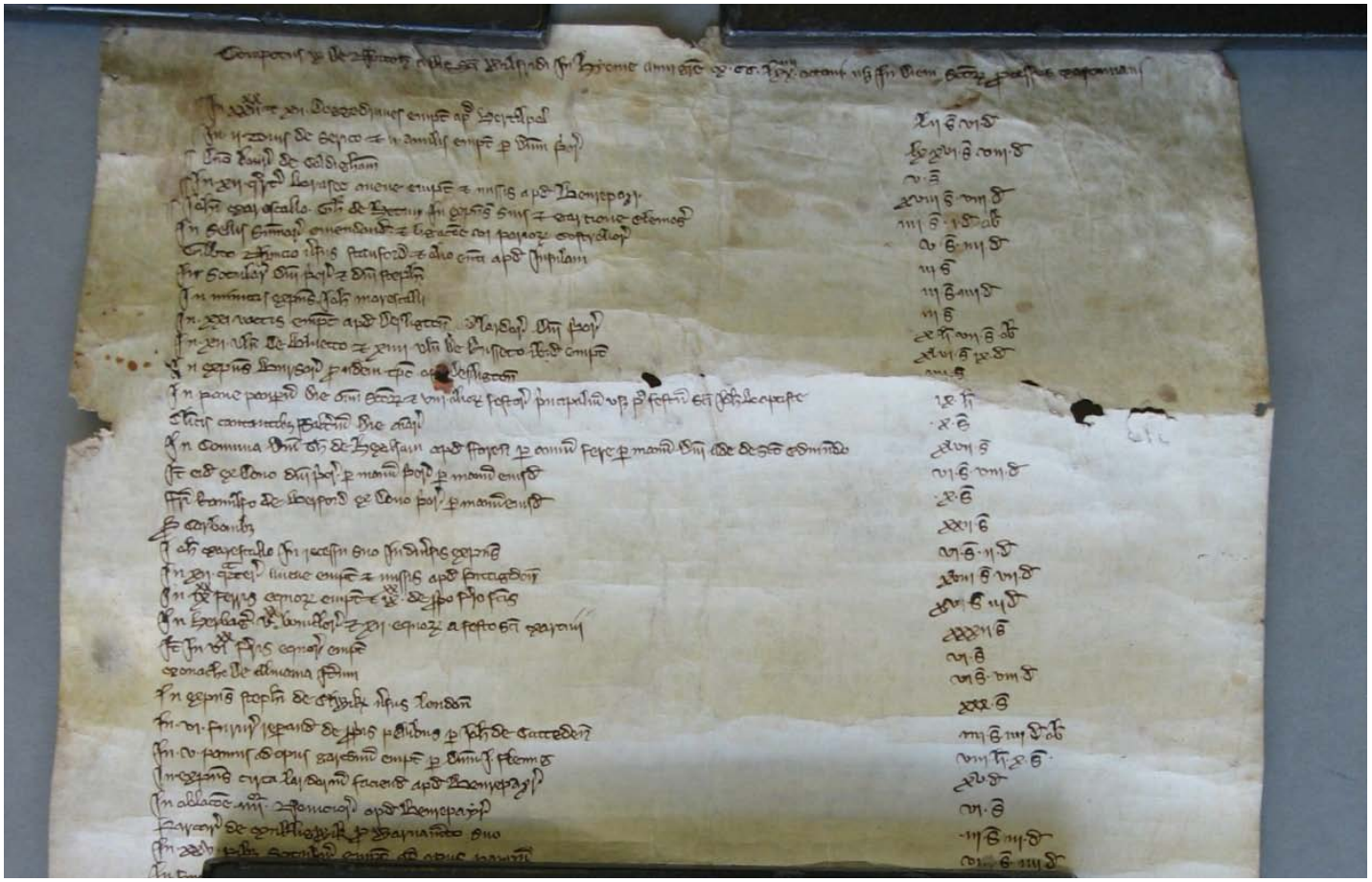

Illustration 3: The head of the bursar's account of 1278/9

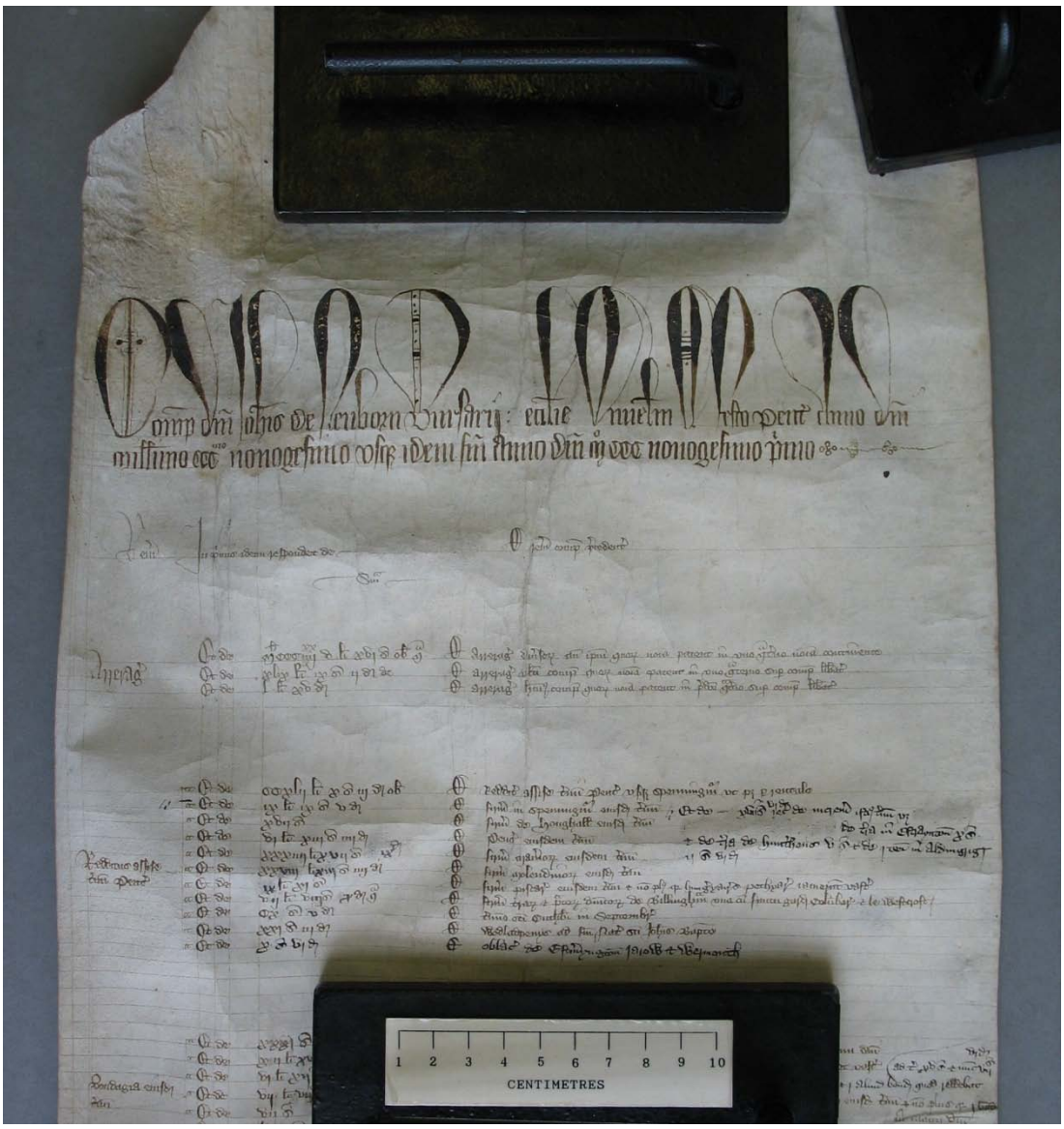

Illustration 4: The head of the bursar's account of 1390/1 (B)

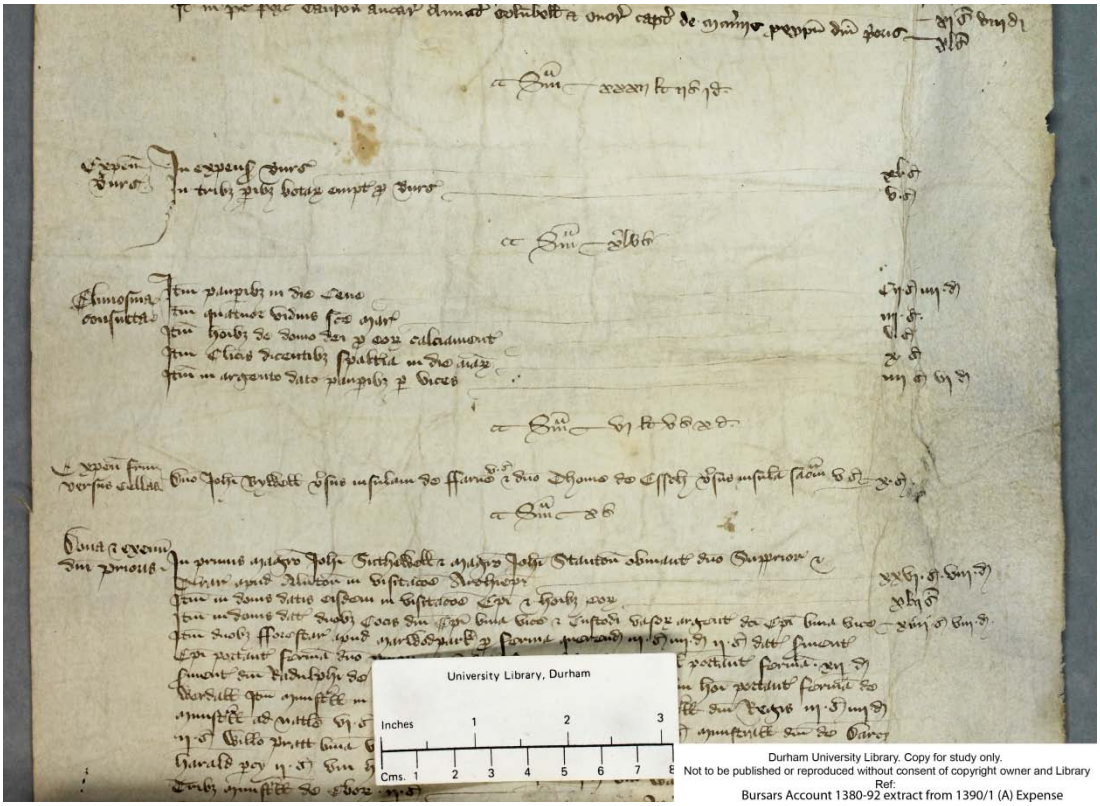

Illustration 5: Extract from the expense section of the 1390/1 (A) bursar's account

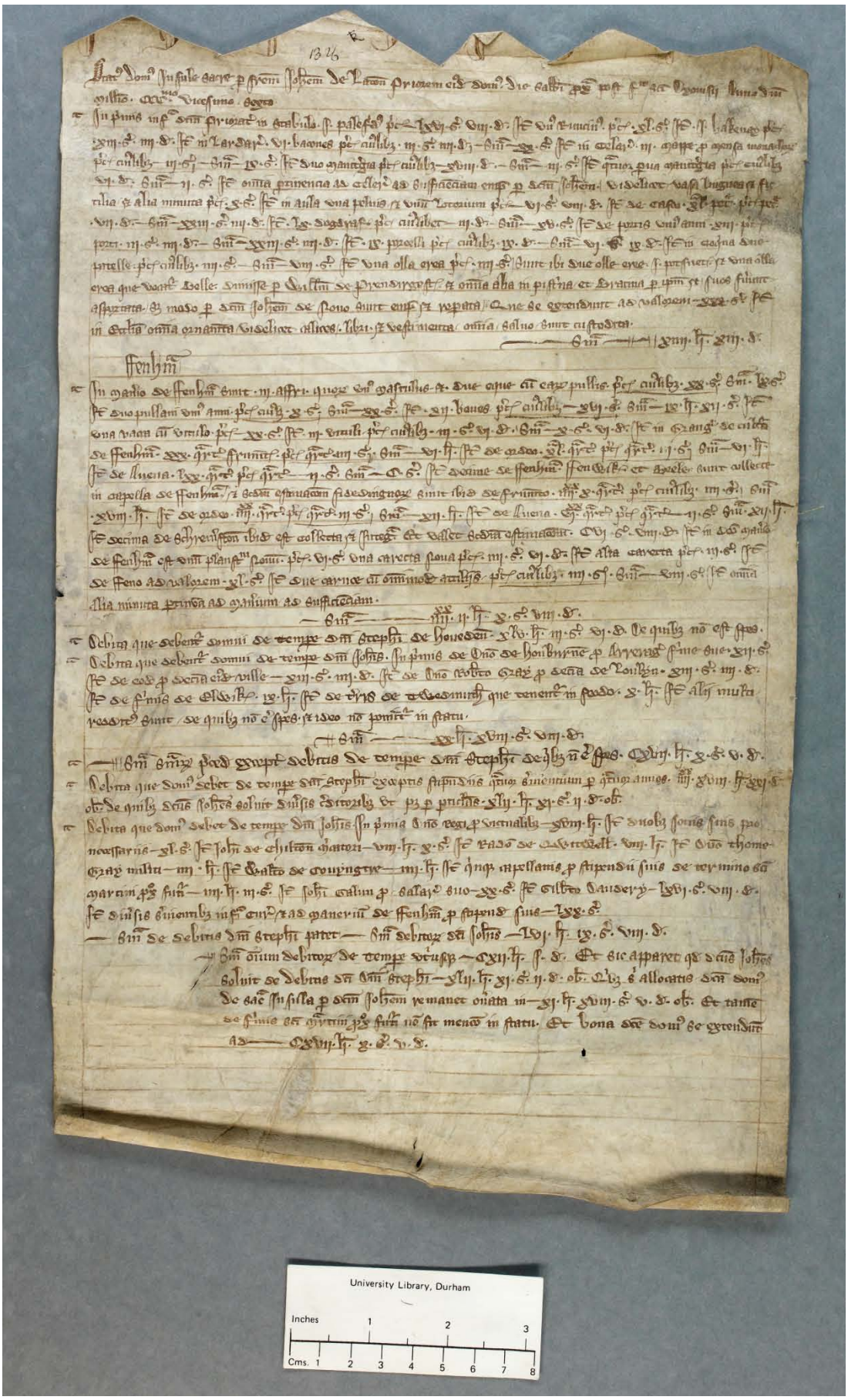

Illustration 6: Holy Island *Status* of 1326

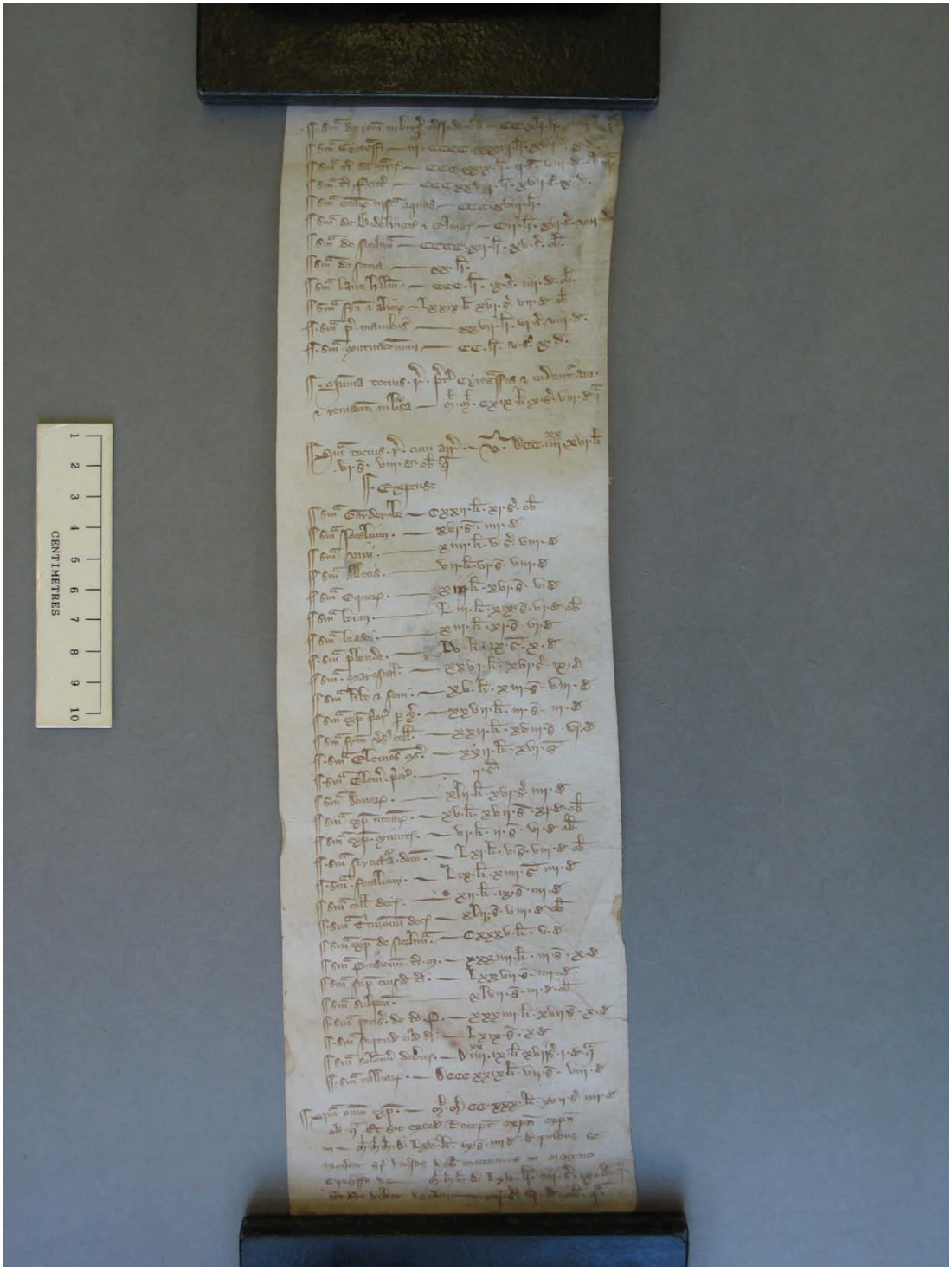

Illustration 7: Bursar's summary account of 1313/14

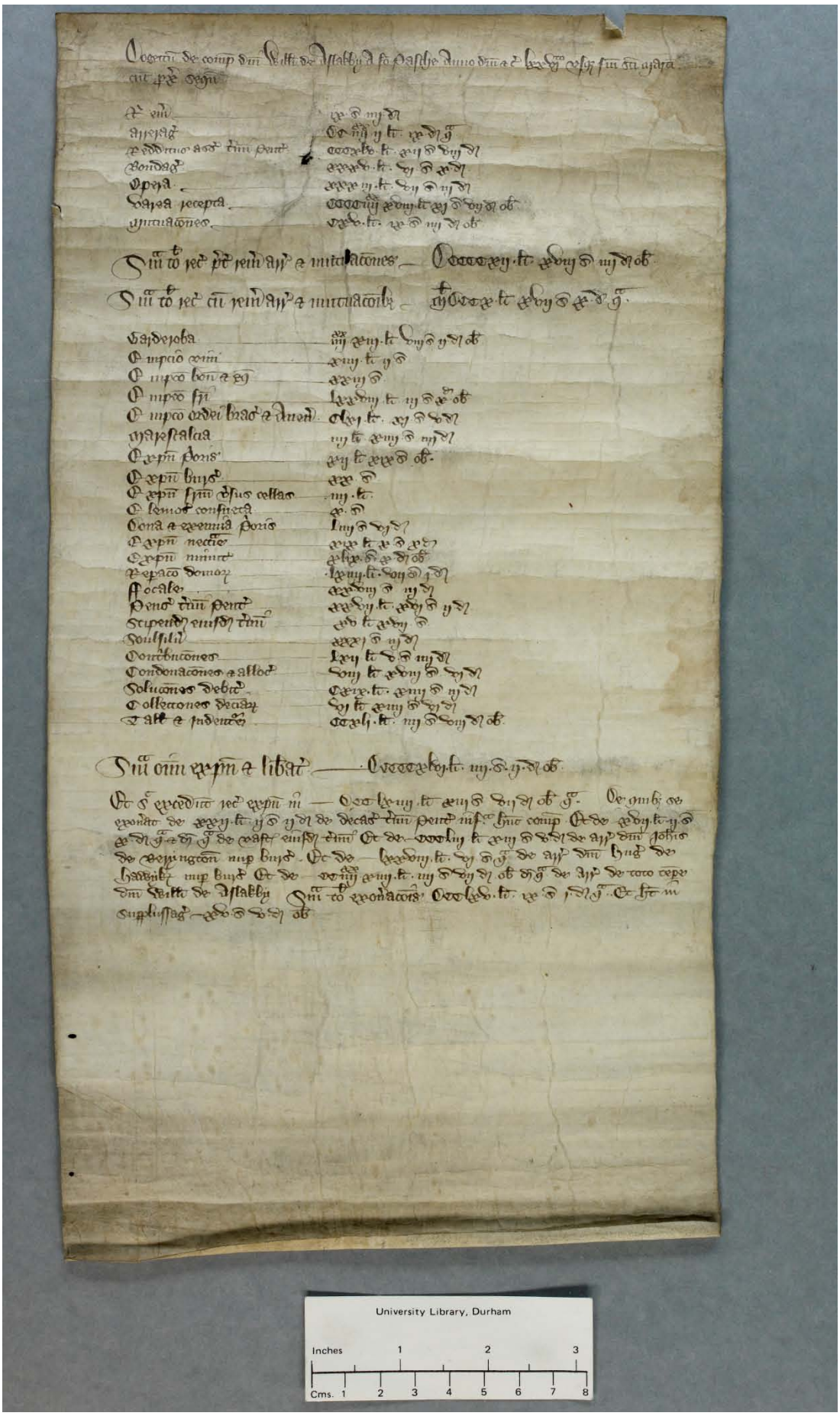

Illustration 8: Bursar's summary account of 1376

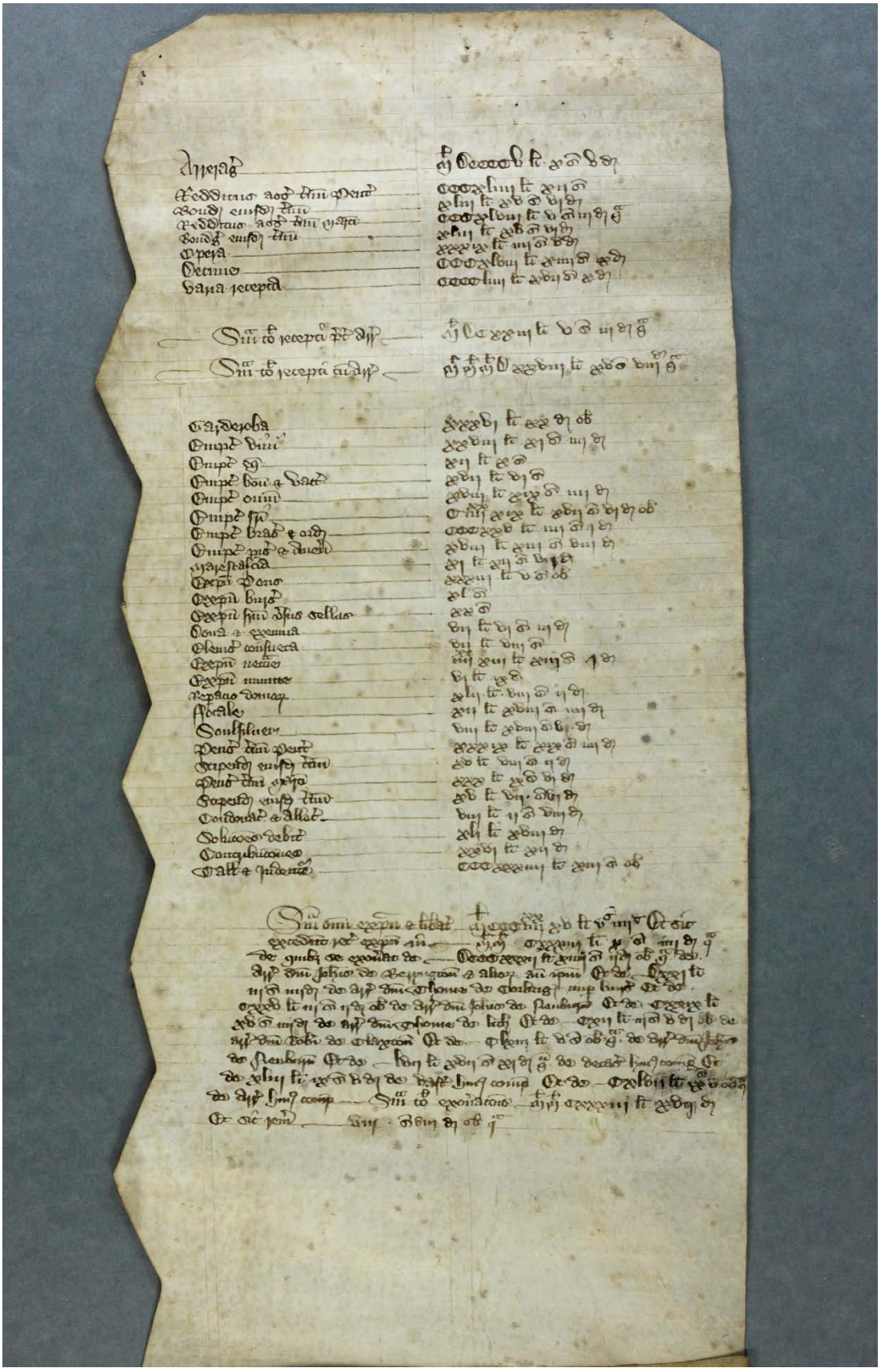

Illustration 9: Indentured bursar's summary account of 1396/7

Illustration 10: Form of abacus, c. 1391

(DCA, Loc. XVI: 2c)

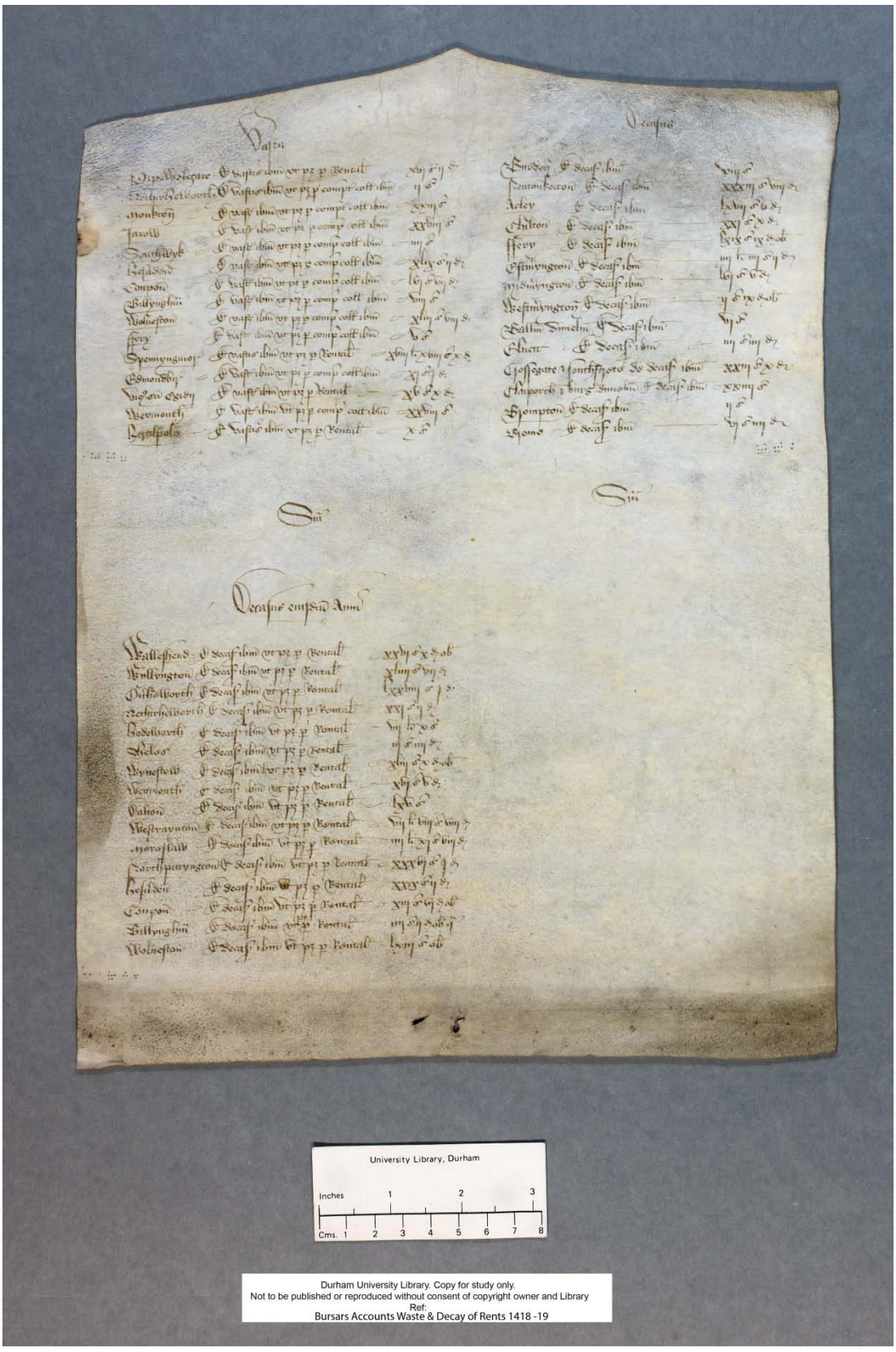

Illustration 11: The waste section from the bursar's schedule of waste and decay 1418/19

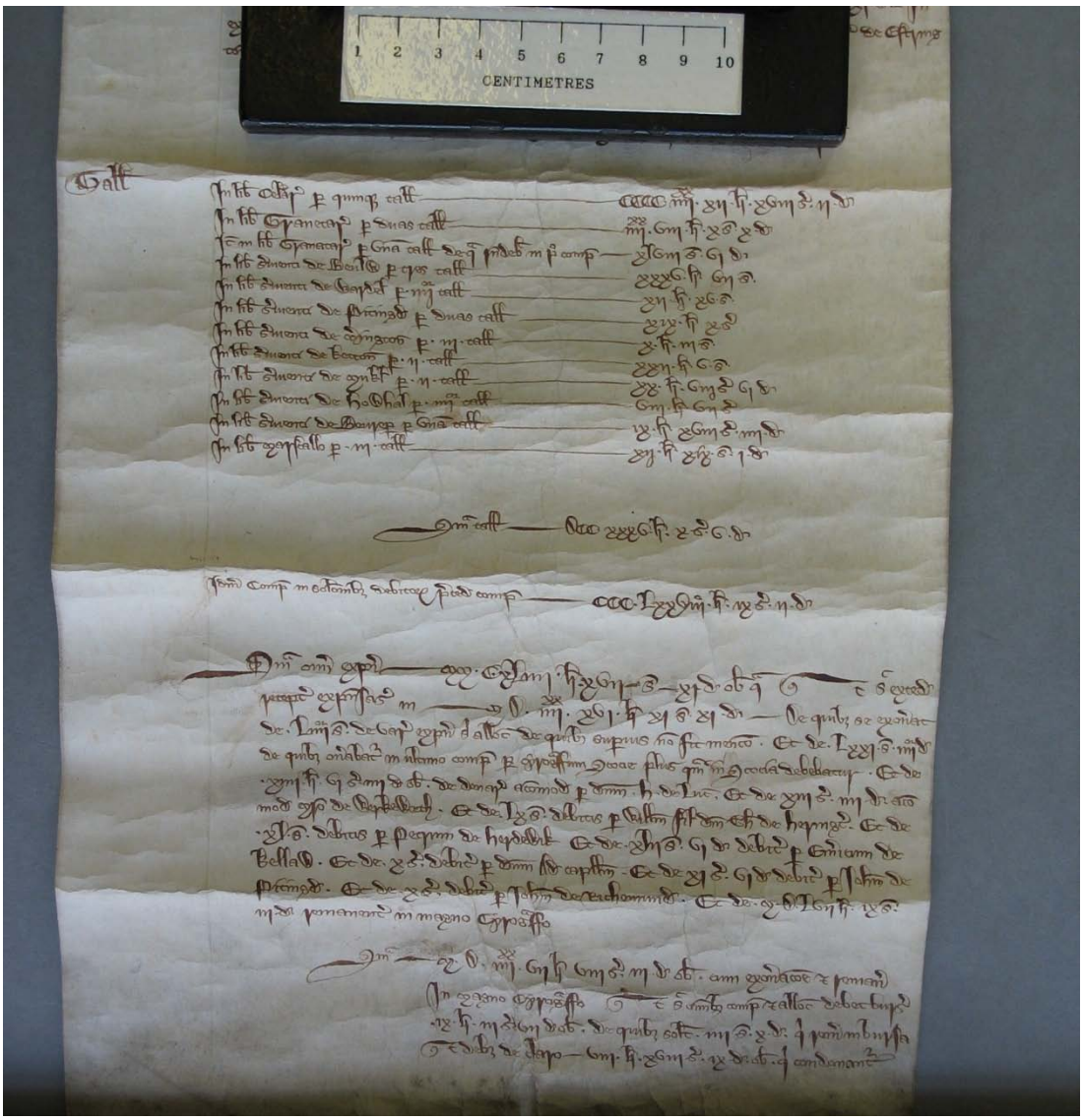

Illustration 12: The tallie and ‘balancing-off’ sections at the foot of the bursar’s account of 1292/3

Illustration 13: Pardon of royal subsidy of 1298

(DCA, 2.2 Reg. 6)

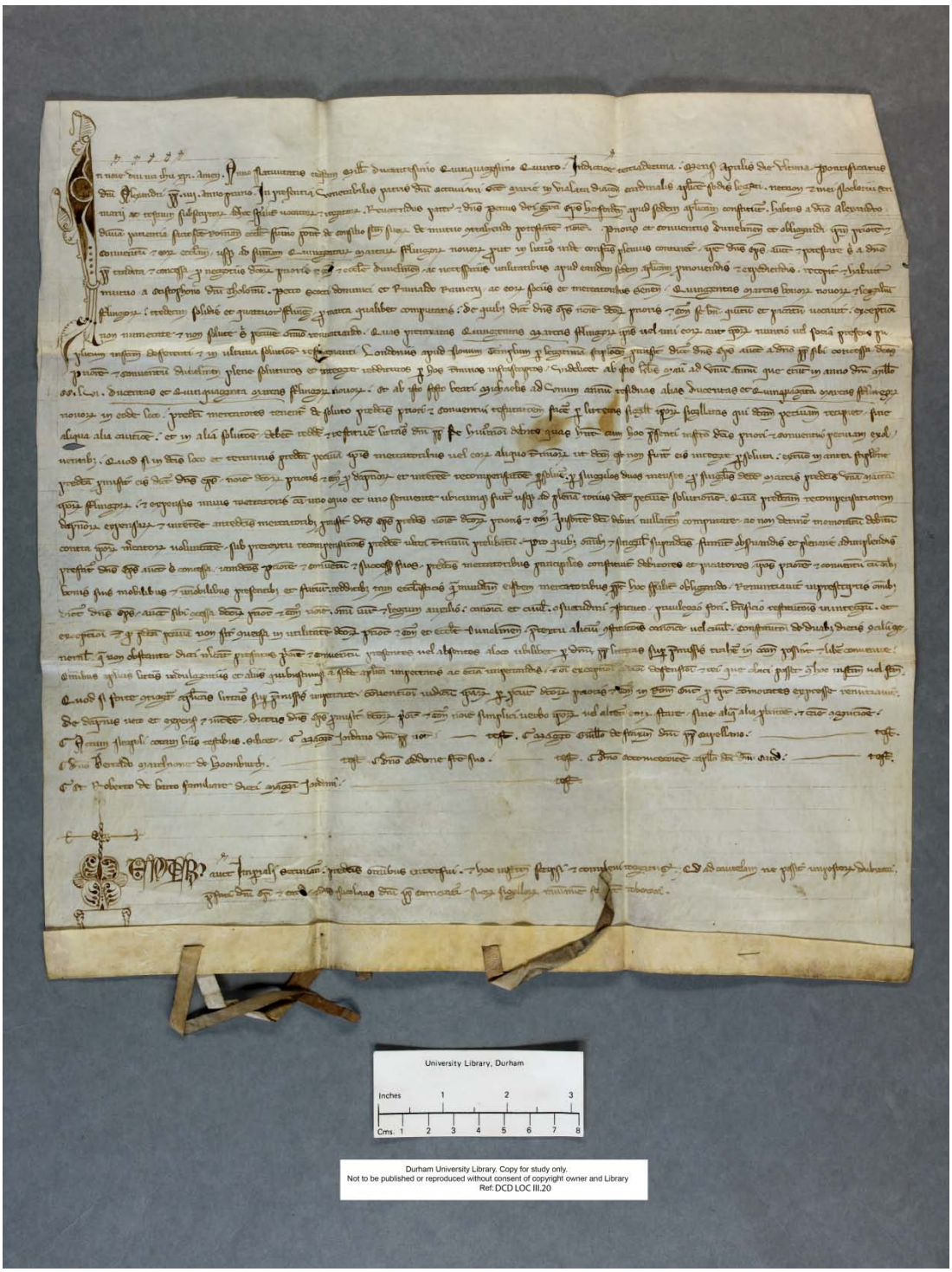

Illustration 14: Loan agreement of 1255

(DCA, Loc. III: 20)

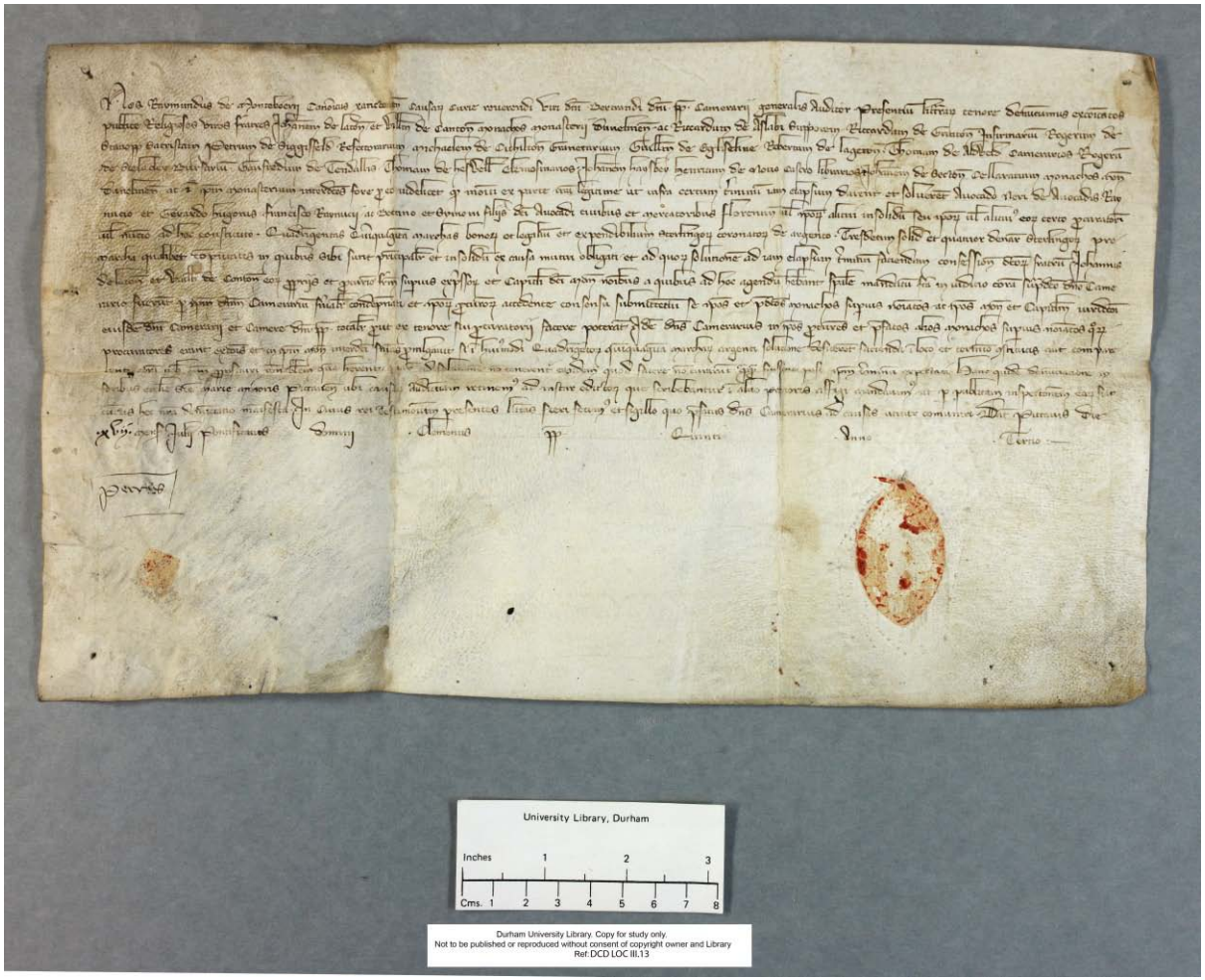

Illustration 15: Papal excommunication of 1308 for late payment of debt

(DCA, Loc. III: 13)

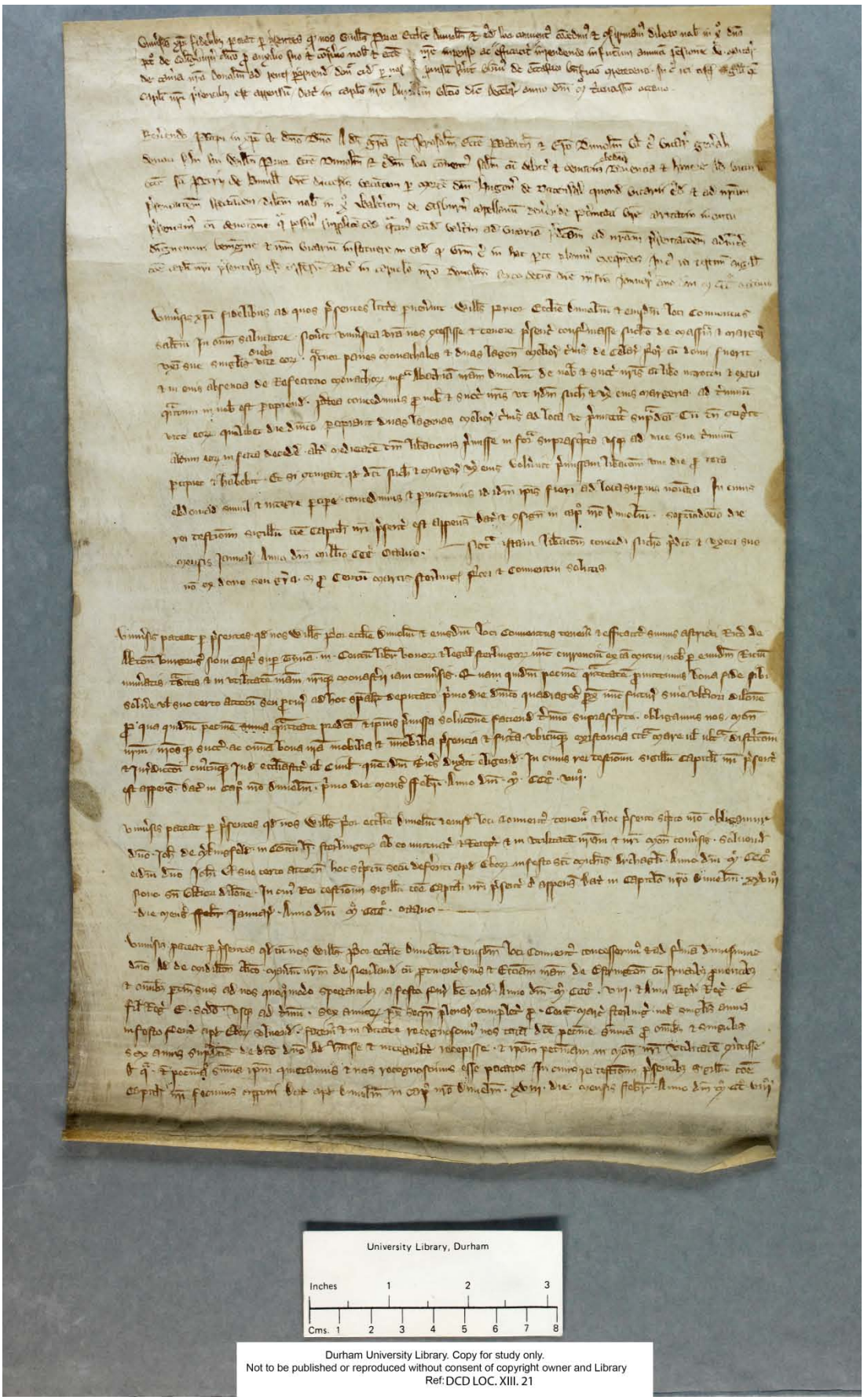

Illustration 16: Local loan agreements of 1308/9 (Paragraphs four and five)

(DCA, Loc. XIII: 21)

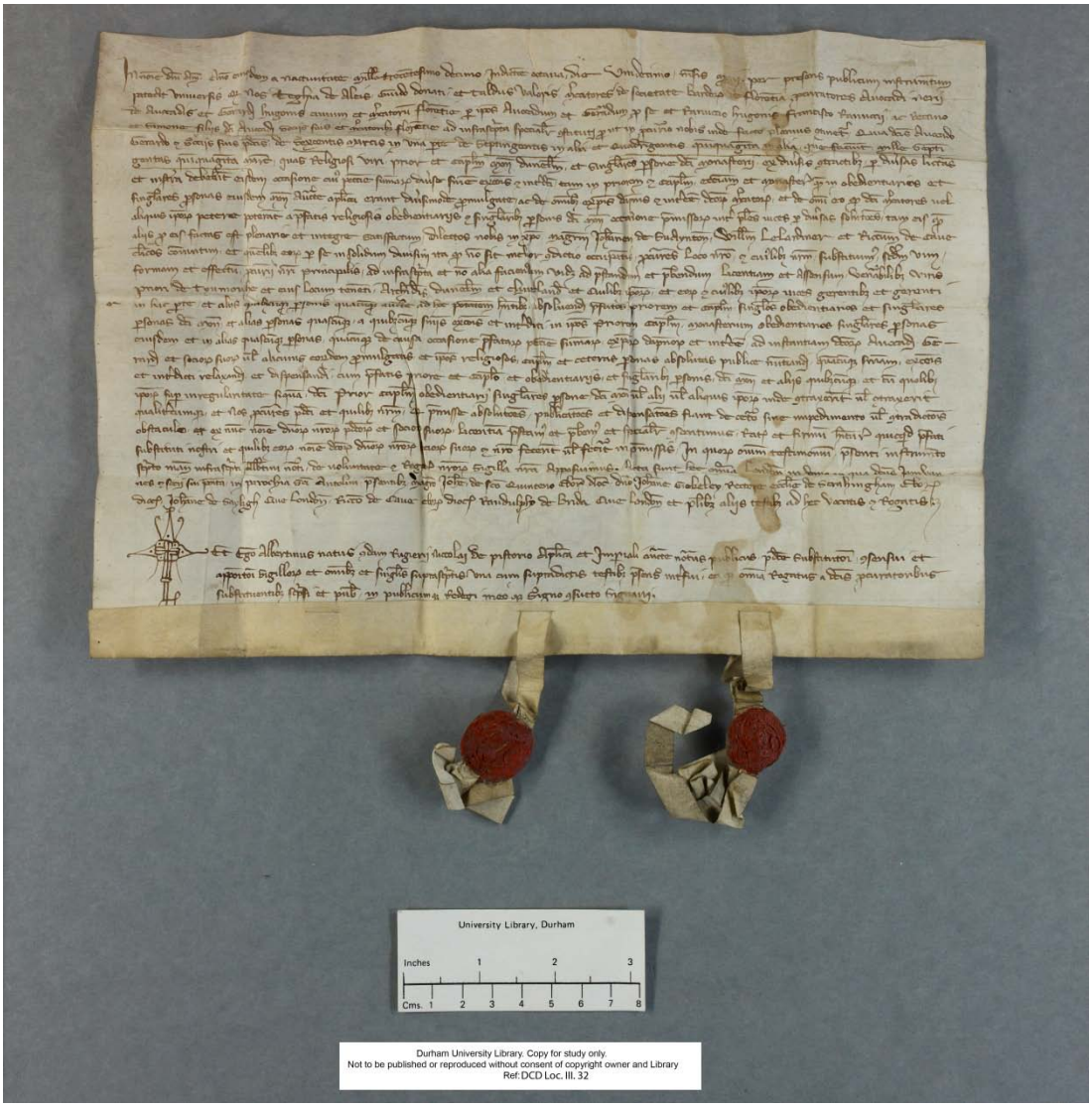

Illustration 17: Absolution from excommunication for unpaid debt of 1,750 marks of 1310

(DCA, Loc. III: 32)

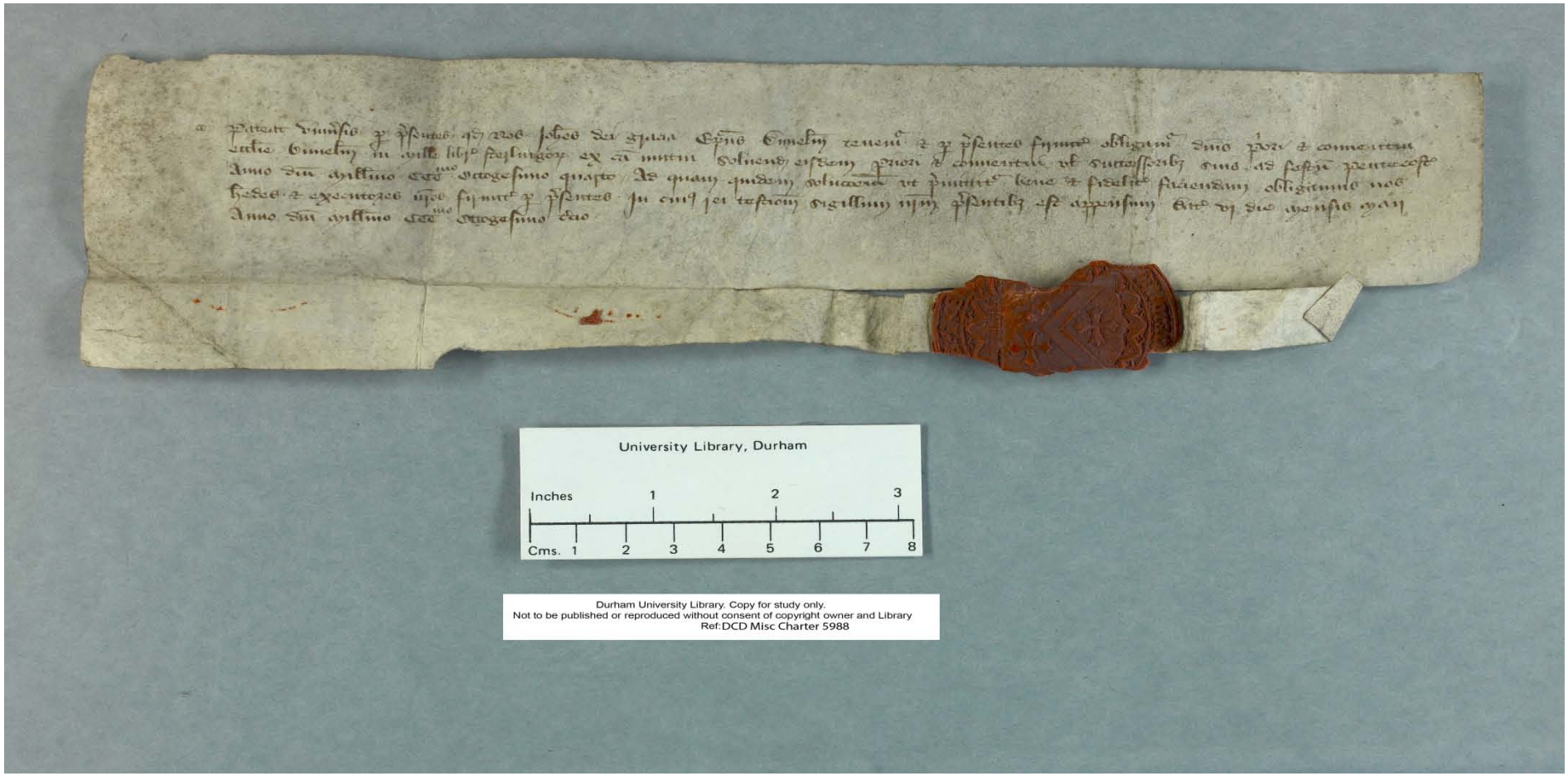

Illustration 18: Bond for £1000 of 1384

(DCA, Misc. Ch. 5988)

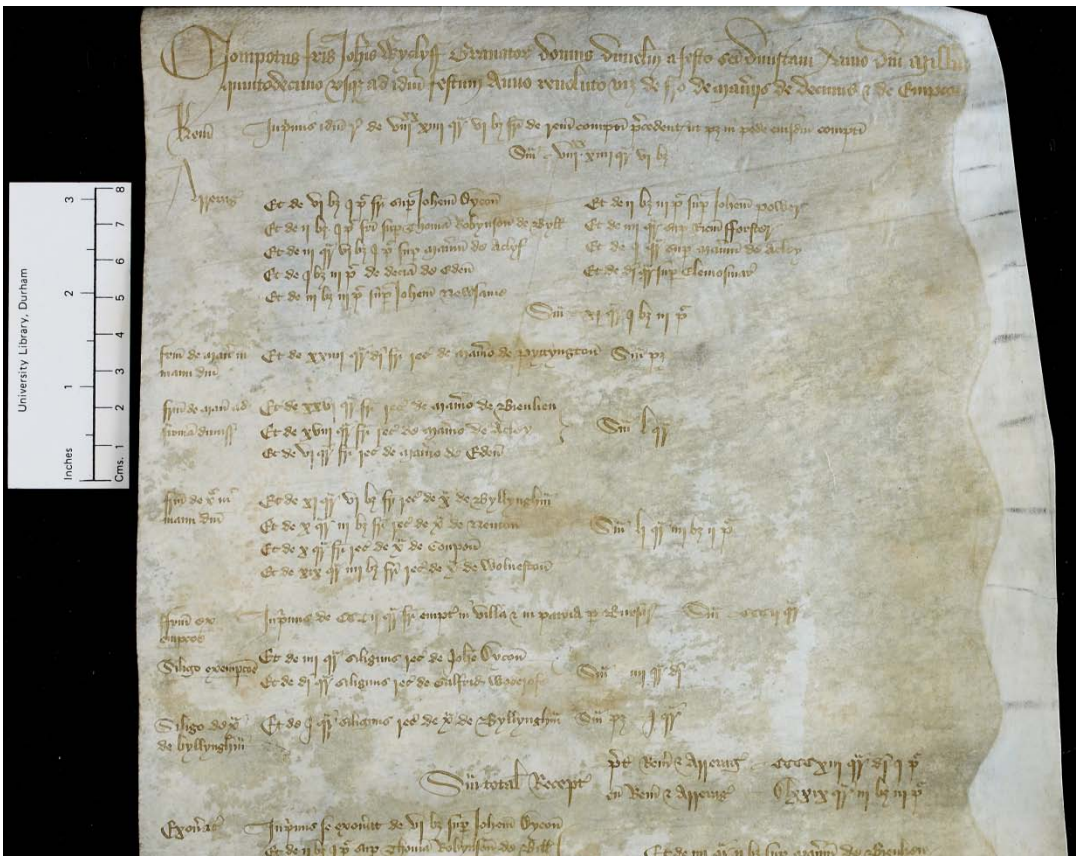

Illustration 19: The head of the granator's account of 1415/16

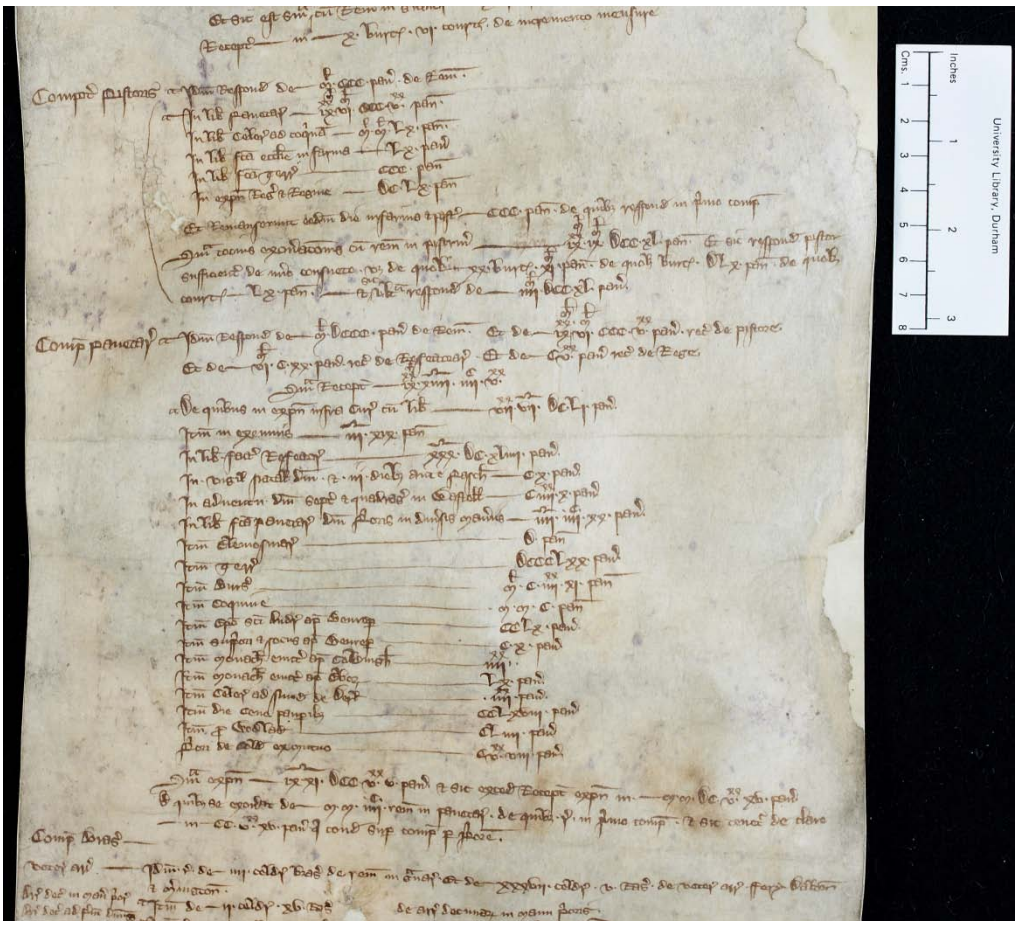

Illustration 20: The baker's and pantler's accounts from the granator's 1305/6 summary account-roll

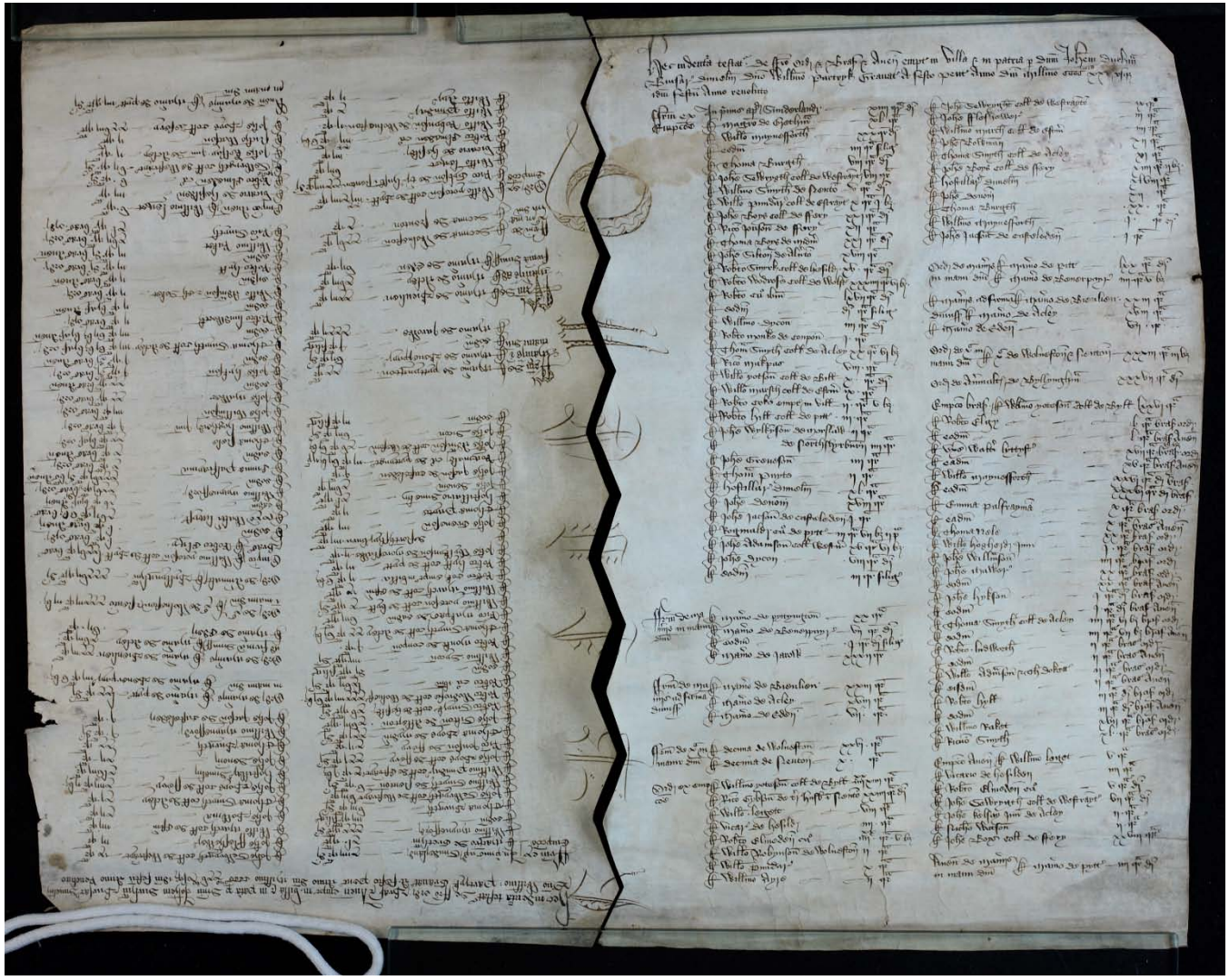

Illustration 21: Bursar-granator indenture 1425/6

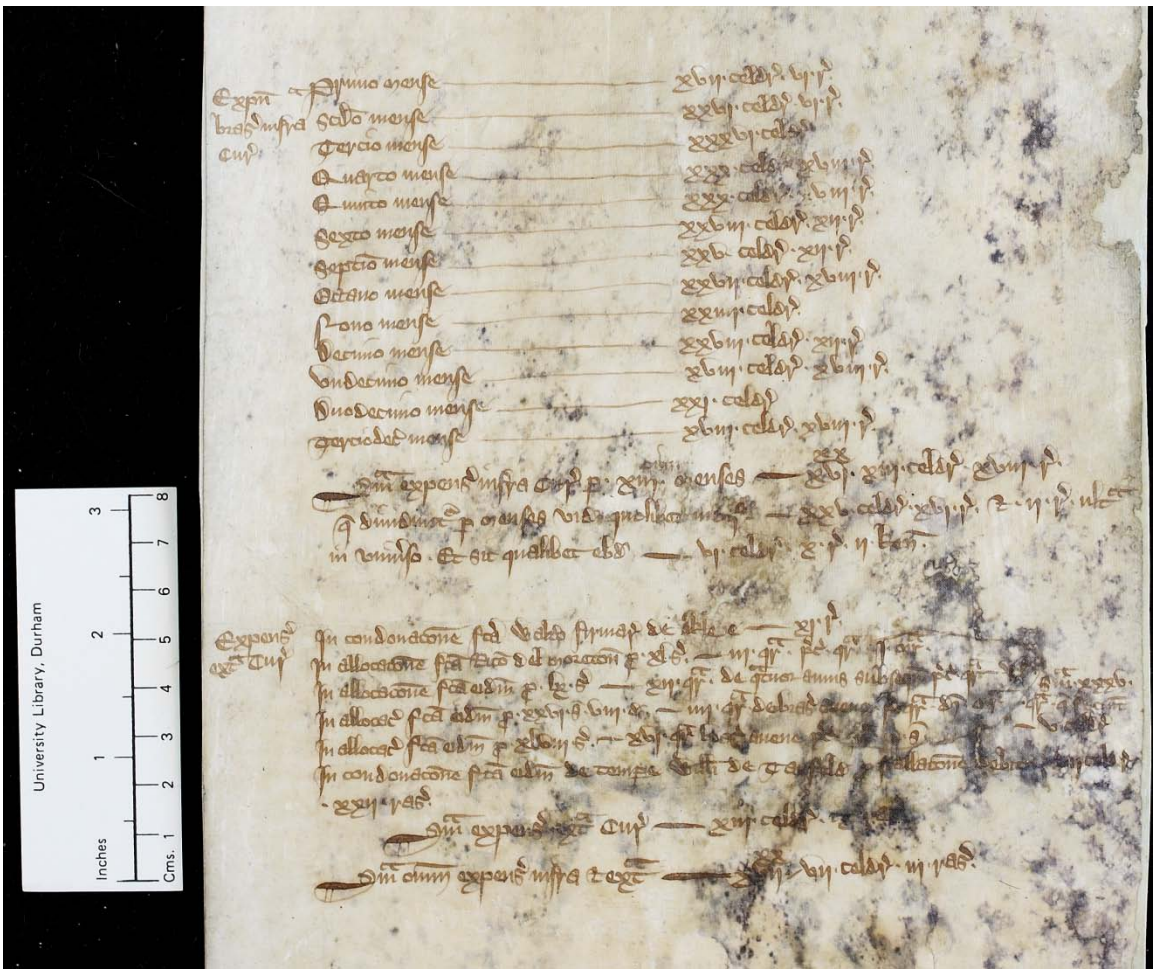

Illustration 22: Monthly malt deliveries from the 1315/16 granator's account

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263
Bishop	Walter of Kirkham													
Prior	Bertram of Middleton													
Prior's chaplain														
Prior's steward														
Sub-prior									H. of Darl.	A.of Neas				
Third prior														
Main Estate														
Terrar														
Bursar														
Cellarer											G.ofWhit.		W.of Elvt.	
Granator														
Stock supervisors														
Mines														
Proctor of Norham														
Proctor of Scotland														
Obedientiaries														
Almoner										N.of Hex.				
Chamberlain						Alexander					H.of Eggl.			
Communar														
Feretrar														
Feretrar's colleague														
Hostiller											T.of Wing.	G.of New.		Nicholas
Infirmarer														
Librar./Chanc./Reg.														
Percentor														
Refectorer														
Sacrist											R.ofWolv.			
Cells														
Coldingham Prior	Henry of Silton										German.			
Coldingham Sacrist														
Farne														
Finchale Prior										R.Stichill				
Finchale Cellarer														
Holy Island Prior														
Holy Island Cellarer														
Jarrow														
Lytham														
Oxford (Hd./Ward.)														
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford											W. of Elvet		G. Newc.	W.Weam.
Wearmouth														

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277
Bishop	Robert of Stichill													R
Prior	Hugh of Darlington													
Prior's chaplain														
Prior's steward														
Sub-prior						R.of Clax.					R.of Escr.			Ri
Third prior						R.Methle.								
Main Estate														
Terrar						H.of Horn.				W.Cuthb.				
Bursar						J. Haxby				G.				
Cellarer														
Granator														
Stock supervisors														
Mines														
Proctor of Norham														
Proctor of Scotland														
Obedientiaries														
Almoner		R.Methley				J. Haxby				R.Aslakb.				J.Braffrtn
Chamberlain						R.of Escr.				Roger of Methley				
Communar														
Feretrar														
Feretrar's colleague														
Hostiller						Nicholas of Hexham					R.of Barn.	N.of Hex.		
Infirmarer														
Librar./Chanc./Reg.										W.Great.				
Percentor														
Refectorer														
Sacrist		Robert of Holy Island				R.of H. I.			Henry of Horncastle					
Cells														
Coldingham Prior												R.of Woly.		Henry of H
Coldingham Sacrist										J.of Walk.				
Farne														
Finchale Prior									Robert of H. I.					
Finchale Cellarer														
Holy Island Prior									R. Claxtn.					
Holy Island Cellarer											W. Aslak.			
Jarrow														
Lytham									Stephen					
Oxford (Hd./Ward.)														
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford	John Burford								W. of Masham		Nicholas of Ireland			
Wearmouth														

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291
Bishop	obert de Insula													
Prior	Richard of Claxton								Hugh of Darlington					
Prior's chaplain														
Prior's steward														
Sub-prior	chard of Barnby					Roger of Methley		R.Hoton						W.Lutt.
Third prior														
Main Estate														
Terrar				W.Cuthb.							R.of Brompton			
Bursar	W. Nort.			W.Midd.		W.M./S.H	S.Howden	W. Nort.	Ingram		H. Faceby	R.B./R.S.		H.Lusby
Cellarer														
Granator														
Stock supervisors														
Mines														
Proctor of Norham														
Proctor of Scotland														
Obedientiaries														
Almoner				N.of Hex.					W. Lutt					Walter d
Chamberlain				W. Nort.			William of Middleton			W.Craven				
Communar														
Feretrar														
Feretrar's colleague														
Hostiller				W.Mash.			W.Mash.		W.Mash.					
Infirmarer														
Librar./Chanc./Reg.				R.Middl.				Ralph Middleham						
Percentor							G.Newc.							
Refectorer														
Sacrist		Roger of Methley				J.Haswell		John of Haswell						R.Howdn
Cells														
Coldingham Prior	lorncaster					H.Hornc.								
Coldingham Sacrist									G.Sherb.					
Farne														
Finchale Prior			Richard		Richard		Richard of Escrick					Richard		
Finchale Cellarer														
Holy Island Prior				N.Walw.		R.of Barn.	W.Midd	Roger of Methley						
Holy Island Cellarer														
Jarrow														
Lytham						Walter of Norton			R.Hoton		A.Bamb.			H.Faceby
Oxford (Hd./Ward.)														
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford	William de Rybus			William Lutterell				R.Wack.	G.Sherb.	Peter of Sedgefield			Geoffrey of Boston	
Wearmouth														

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305
Bishop	Anthony Bek													
Prior	Richard de Hoton								Richard of Hoton and Henry of Lusby					
Prior's chaplain														
Prior's steward														
Sub-prior		H.Teesd.						T.Newc.	G.Sherb.	Richard Kellawe				
Third prior								R.Kellawe	R.Kilving.					
Main Estate														
Terrar		Stephen							S.	S.Howd.	Geoffrey of Burdon			
Bursar	R. Mordon		T. de Aldewood		Thomas of Haswell					S.Howd.	Thomas of Haswell			H.de M.A.
Cellarer					H.de M.A.		W.Dalton/Roger		R.Stanh.		R.Sc.Av.	Roger		
Granator				Rog. of Sch. Aycliffe				R.Howd.	J.Woly.	G.	J.			
Stock supervisors														
Mines														
Proctor of Norham								R.Langley	W.					
Proctor of Scotland														
Obedientiaries														
Almoner	f Norton		H.Stamf				H.Stamf		H.Stamf		N.Rothb		J. of B. C.	
Chamberlain									T.A./A.B.		T.Aldew.			
Communar												T.Rill.		
Feretrar									G.Sherb.		R.Aslak.			
Feretrar's colleague														
Hostiller			J.Seleby					J.Seleby	R.Barnby		John de Seleby			
Infirmarer														
Librar./Chanc./Reg.														
Percentor									W.Eggl.		Walter			
Refectorer								W.Dalton	W.Cowt.					
Sacrist						H.Lusby	Ralph		R.M./R.K.		R.Bromp.			
Cells														
Coldingham Prior					H.Hornc.								W.M/W.G	
Coldingham Sacrist														
Farne	R.Kilving.												T.Bamb.	
Finchale Prior				Henry of Teesdale								Geoffrey		
Finchale Cellarer									A.Boyville					
Holy Island Prior									H.Lusby		H.deM.A.			R
Holy Island Cellarer											John of Swinithwaite			
Jarrow									R.Middl.					
Lytham									W.Craven					
Oxford (Hd./Ward.)											Geoffrey Burdon			
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford	I.Chatton	Geoffrey of Boston									Robert of Killingworth			
Wearmouth														

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319
Bishop	Richard Kellawe													
Prior	William of Tanfield							Galfrid de Burdon						
Prior's chaplain					J. Lutter.									
Prior's steward														
Sub-prior		R.Aslak.	H.Teesd.	Henry of Stamford		Richard de Aslakby		G.B./G.H.			R.Aslak.		Richard	
Third prior				O.York	Reginald of Barnby		Walter of Egglescliffe				W.Cowt.			
Main Estate														
Terrar	H.de M.A.			H.		Thomas Haswell		A.Pont.	A./T.H.	T.				Alexander of Lamesley
Bursar	Roger of School Ay.		R.S./J.H.	J.Harmb.	Thomas of Haswell		J.B./J.H.	Alexander of Lamesley			J.Harmby	A.Lames.	J.Harmby	A.Lames.
Cellarer	A.Marton	J.Seaton	J.Howd.	J.Whit.	A.Mart.	R.Birt.	H.Wild	William of Hexham			John Lutterell			J.Lutt./J
Granator	Michael of Chilton									Alan Marton				
Stock supervisors														
Mines														
Proctor of Norham				William of Meaburn		W.		William of Meaburn						
Proctor of Scotland		J.Swini.			R.Cottes.									
Obedientiaries														
Almoner	T. of Haswell		R.Tyned	H.Stamf	H. de M. A.		William of Cowton		John of Layton			Thomas of Haswell		
Chamberlain			R.L./W.E.			John of Seaton								
Communar		A.Marton						J.Howden			J.Howden			
Feretrar				R.Stanl.		W.Ripon					W.Eggle.			
Feretrar's colleague														
Hostiller		J.Seleby			J.Seaton	J.Lutter.				J.Darling.			Emery of Lumley	
Infirmarer			R.Herring.	Osbert of York							M.Chilton			
Librar./Chanc./Reg.		J.Haxby	H.Newc.		William of Durham		John of Layton		William of Durham					
Percentor	Walter													
Refectorer		P.Sedge.				R.Cottes.					T.Adling.			
Sacrist			R.Stanh.	T.Westoe	R.Durham						Robert of Durham		John Layton	
Cells														
Coldingham Prior				Adam of Pontefract		William of Greatham					W.Great.			
Coldingham Sacrist					R.Stanley	Thomas of Rillington								
Farne						T.Bamb.					W.Ripon			
Finchale Prior	of Burdon					Henry of Stamford						J.Layton		Henry of
Finchale Cellarer														
Holy Island Prior	ichard Kellawe		S.Howden			S.Howden					S.Howden			
Holy Island Cellarer														
Jarrow				Adam de Boyville			G.Haxby	William Tanfield			Geoffrey of Haxby			
Lytham		R.Ditchb.				G.Burdon								R.Stanh.
Oxford (Hd./Ward.)											G.Elwick			
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford			Roger of Tynemouth					Roger			Adam of Pontefract			
Wearmouth					Rich.of Sch.Aycliffe					R.S.Ayc				

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333
Bishop	Louis de Beaumont													
Prior		William of Cowton												
Prior's chaplain	Nicholas		John of Barnby								J./W.	R.Twizell	Walter	W.Gateg.
Prior's steward														
Sub-prior	William of Cowton		J.Seaton	John	G.Elwick								R.Gravst.	J
Third prior		W.Eggl.												
Main Estate														
Terrar			Alan of Marton		T.Hasw.	John Lutterell				J.deCrepyng/Alex.of Lamesley			A.Lames./J.Barnby	
Bursar	Nicholas	J.Lutt./A.L	A.L./A.M.	J.Lutt.	W.Killerb.	John Lutterell			J.Crepp.	JC/JH/RC	W.H./W.S	W. Charlt.	A.L./R.M.	William
Cellarer	Barmpt.	J.Barnby	Michael of Chilton		J.L./N.A.	M.Chilt.	R.B./N.A.	M.Chilt.	W.S./S.R.	Robert of Middleham		W.S./W.G.	W.G./W.H.	William o
Granator		A.Marton	N.Thockrington		N.T./R.	Roger of Cowton			Hugh of Woodburn			H./A.	A.Cowton	Robert
Stock supervisors														
Mines														
Proctor of Norham							Michael of Chilton		T.Hebburn					
Proctor of Scotland						Nicholas of Thockrington				Nicholas of Thockrington				John of E
Obedientiaries														
Almoner		W. Durh			W. Durh		W. Durh							
Chamberlain									Alex. of Lamesley		J.Fossor/Hugh		Hugh of Woodburn	
Communar														
Feretrar		W.Guisb.							Alan of Marton					P.Hilton
Feretrar's colleague														
Hostiller			J.Howden		A.Lames.	M.Chilton	J.Harmby	M.Chilton	W. of Scarisbrick		Robert of Cambois		W.Scar.	Robert of
Infirmarer		M.Chilton												
Librar./Chanc./Reg.	John of Butterwick													
Percentor		W.York												
Refectorer		J.Woly.												
Sacrist	T.Haswell	J.Lutter.	E.Lumley	J.Darling.	J.Barmpt.	T.Haswell		John of Howden			William of Durham			
Cells														
Coldingham Prior		W.Great.	R.Whit.		R.Whit.	Adam of Pontefract								R.Gravst.
Coldingham Sacrist														
Farne		W.Ripon				J.Lutter.	William of Hexham		John Lutterell		W.Hexh.	R.Birtley	S.Rothb.	WH/
Finchale Prior	Newcastle						Richard de Aslakby							
Finchale Cellarer											W.Leav.			
Holy Island Prior		J.Layton				John of Layton			Gilbert of Elwick					
Holy Island Cellarer														
Jarrow		Robert of Durham					Emery of Lumley							A.Lames.
Lytham	Roger of Tynemouth												J.Barnby	E.Lumley
Oxford (Hd./Ward.)														J.Beverl.
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford														J.Fossor
Wearmouth	Robert of Durham		Geoffrey of Burdon											

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347
Bishop	Richard of Bury													
Prior														
Prior's chaplain	W.G/W.S./J.B./J.A.		W.S./R.B	Richard of Bickerton										
Prior's steward														
Sub-prior	ohn of Seaton			A.Lames.				Thomas Lund		J.Beverley	William of Haltwhistle			
Third prior										J.Barnby		W.Dalton		
Main Estate														
Terrar	J.Barnby	J.Barnby/W.Scar.		Walter of Scarisbrick					William of Charlton					William o
Bursar	Charlton	W.Hexh.	Robert of Middleham					Robert of Benton					Thomas of Stoc	
Cellarer	f Hexham	W.H./R.M.		W.Leaventhorpe		W.Hexh.	R. Kellaw	W.Golds./R.Kelloe		T.E./T.S.	Thomas of Stockton		Edmund of Carlisle	
Granator	Robert of Benton						RB/WS	W.Stapl.	WS/WG		W.Golds.		W.Bamb.	
Stock supervisors														
Mines														
Proctor of Norham	Michael of Chilton													
Proctor of Scotland	Barmpton													
Obedientiaries														
Almoner	John of Butterwick													
Chamberlain	John Fossor				John of Barnby				T.G./J.H.	John of Hartlepool				
Communar					T.Elvet				T.E./J.B.					John of
Feretrar										W.Killing.		R.Wolv.		
Feretrar's colleague														
Hostiller	Middelham	W.Hexh.		Ralph of Twizell							Robert of Hexham			
Infirmarer												P.Kelloe		
Librar./Chanc./Reg.														
Percentor														
Refectorer														
Sacrist					Thomas of Graystanes				Walter Gategang					
Cells														
Coldingham Prior	A.Lames		W.Scacc.	Alexander of Lamesley			J.Fossor							Walter of
Coldingham Sacrist											Robert of Kelloe			
Farne	WHI	R.M./S.R.		Simon of Rothbury			W.Hexh.	William of Holy Island			John of Shaftoe			
Finchale Prior	Thomas Lund					Emeric of Lumley				W.Dalton	John of Barnby			Nicholas
Finchale Cellarer														
Holy Island Prior						Gilbert of Elwick								J. Beverl.
Holy Island Cellarer					W.Charlt.				Adam of Cornsay					W.Golds.
Jarrow	Walter of Scarisbrick				E.Lumley	John of Beverley				E.Lumley	Thomas of Graystanes			
Lytham					Hugh of Woodburn				Robert of Cambois					
Oxford (Hd./Ward.)										Robert of Hallington				
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford	Robert of Cambois				Nicholas of Lusby								R.Halling.	
Wearmouth	J.Howden	Alan of Marton			John Fossor					Hugh de Wodeburn				

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361
Bishop														
Prior										John Fossor				
Prior's chaplain				John of Durham				Richard of Birtley		R.Beck.	John of Hemingbrough			
Prior's steward														
Sub-prior				W.Bamb.		Robert of Hexham		John of Newton						Richard of
Third prior														
Main Estate														
Terrar	f Charlton	William of Masham								T.Grayst./R.Walw.		Robert of Walworth		
Bursar	kton	John of Newton						Adam of Darlington		Richard of Birtley				
Cellarer	J.Tickhill	R. Aller.	R. Aller./J.Heps		R.Walw.	J.Abell	R.Hasw	R.Walworth/R.ofB.C.		R.ofB.C.	W. Vavasour		S.Leav.	J.Herr
Granator							R.Thorpe			R. of Brackenbury		John of Bolton		John de
Stock supervisors		William of Masham												
Mines														
Proctor of Norham	M.C./R.K.	Robert of Kelloe			R.Castro								Richard de Chestre	
Proctor of Scotland						William of Holy Island								
Obedientiaries														
Almoner		Richard of Bickerton						R. Allert.			John of Normanby			
Chamberlain		T.E./J.T	John of Tickhill											
Communar	Tickhill									W. Vavasour			T.Hardw.	R.ofB.C.
Feretrar	R.Wolv.	R.W./J.N.	H.Fall.			Hugh of Falloden				Richard of Bickerton				R.Bick
Feretrar's colleague														
Hostiller	R.K./R.H.	Roger of Allerton						Robert.of Walworth			Rich.of Beckingham			
Infirmarer				J.Langton	Michael of Chilton									
Librar./Chanc./Reg.										John of Normanby				
Percentor			W. of Goldsborough							John of Lumley				R.Marm.
Refectorer		A.W./R.B.	John of Langton							Simon of Leaventh.				
Sacrist		William of Goldsborough			John of Normanby			John of Durham			R.Allerton			John of Tickh
Cells														
Coldingham Prior	Scarisbrick							William of Bamburgh						
Coldingham Sacrist		R.Kelloe	William of Holy Island											
Farne	W.H.Isl.								S.Alwint.	J.Abell			Richard of Sedgebrook	
Finchale Prior	of Lusby				J.Norton		T.Grayst.	William of Goldsborough					John of Newto	
Finchale Cellarer									R.Haswell	J.Elwick	J.Herr.	John of Lumley		
Holy Island Prior	Michael of Chilton				William of Bamburgh					R.Hexh.	John of Goldsborough			J.Elwick
Holy Island Cellarer														
Jarrow			John of Goldsborour.			John of Norton		Richard of Bickerton		J.Goldsb.	John Abell			
Lytham		Simon of Darlington	Robert of Kelloe											
Oxford (Hd./Ward.)		Uthred of Boldon									Uthred of Boldon			
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford		Robert of Hexham			John of Langton							John of Barnard Castle		
Wearmouth		John of Newton					John of Shaftoe						Richard of Beckin	

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375
Bishop	Thomas Hatfield													
Prior														
Prior's chaplain	Thomas of Killinghall			P.Durham	J.Berring.	W.K./R.L.	William of Kelloe		John of Barnard Castle					
Prior's steward														
Sub-prior	Bickerton			John of Bishopton				Uthred of Boldon					Roger of Allerton	
Third prior														
Main Estate														
Terrar		R.Birtley		J.Newton			R.Birtley	John of Hemingbrough				J.H./T.H.	John of Berrington	
Bursar		J.Abell	Richard of Birtley			John of Berrington				W. de Aslakby		J.Berr.	H.How.	W.Asl.
Cellarer	ington	Willelmus Lomley		Thome de Herd		John of Heminbrough			Thomas Legat				R.Pigdon	J.G./J.L.
Granator	Billesfield	J.Abell					R. Sedge./T. Legat		W.Kelloe	W.Aslak.	W.Killerb.	R.Pigdon	T.D'Autre	W.Killerb.
Stock supervisors														
Mines														
Proctor of Norham		Richard of Sedgebrook			J.Scott								S.Leaven.	T.Hardw.
Proctor of Scotland		Simon of Leaventhorpe												H.Sherbu
Obedientiaries														
Almoner	John of Hemingbrough					Thomas of Hardwick						W. de Aslakby		J.of Berr.
Chamberlain	A. Darl.	William Vavasour					Peter of Durham		John Abel					
Communar	John of Bolton					Peter of Durham		Thomas Launcells			H of Howick			
Feretrar	erton./J.Cornewaile		Richard of Bickerton							J.Corne.			R.Claxton	H.How.
Feretrar's colleague														J
Hostiller	Thomas of Hardwick					John of Hemingbrough			William of Norton					J.Lumley
Infirmarer		R.Brack.						J.A./J.G.	h of Goldesboro.					
Librar./Chanc./Reg.	R.Allerton				P.Durh.					J.Barn.C.			J.Barn.C.	
Percentor		William of Norton												
Refectorer														
Sacrist	ll		R.B./R.A.	oger of Allerton		John de Billesfield						John of Hemingbr.		
Cells														
Coldingham Prior	Robert of Walworth													
Coldingham Sacrist	Simon of Leaventhorpe													
Farne			John of Herrington		Robert of Faceby						Richard of Sedgebrook			
Finchale Prior	n	John of Tickhill				Uthred of Boldon			Richard of Birtley			John of Normanby		
Finchale Cellarer	W.Lumley	Thomas Legat			W.Weard.	John of Aycliffe					W.Lumley	W.Weard.	W.Weard./T.Ormes.	
Holy Island Prior	R.Beck.	John de Billesfield				John of Goldsborough								Tho
Holy Island Cellarer		J.Billesf.												
Jarrow		John of Elwick			R.Sedge.	John of Tickhill		J.Bolton	John of Lumley			William Vavasour		
Lytham	John of Normanby													Richard
Oxford (Hd./Ward.)	Uthred of Boldon			Uthred of Boldon									John of Aycliffe	
Oxford Bursar(1)														
Oxford Bursar(2)														
Stamford					Robert of Claxton							John de Billesfield		
Wearmouth	gham					John of Newton								

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389
Bishop						John Fordham								
Prior	Robert of Walworth													
Prior's chaplain	John of Barnard Castle/Thomas of Corbridge					R.L./J.C./J.N.		R.Lanch./J.Newburn		R.Mains.	Robert of Lanchester			
Prior's steward														
Sub-prior			John Aycliffe			U.Boldon	Robert of Blacklaw							
Third prior														
Main Estate														
Terrar	William de Aslakby		W.A./J.B.		John of Berrington									William d
Bursar	W.Killerb.	H.Sher.	T.Legat	J.Berr.	Thomas of Corbridge									John of Newbu
Cellarer	Thomas Launcells			Thomas Legat		William Killerby						R.Cray.	W.Kelloe	
Granator	T.D'Autre	John of Herington												
Stock supervisors														
Mines														
Proctor of Norham	Thomas Legat		T. Legat/ S. Leaven.		S.L./J.L.									
Proctor of Scotland	rn/T.Legat													
Obedientiaries														
Almoner	John of Bolton						T. Launcells			J.Newb.			John of Newburn	
Chamberlain	John of Berrington					William of Norton								
Communar		Hugh of Sherburn	W.Lumley			Thomas Lythe		William of Kelloe						
Feretrar	W.Goldsborough		John of Allerton					Rich. of Sedgebrook					Thomas Lythe	
Feretrar's colleague	ohn of Allerton			R.B./T.A.		Thomas D'Autre								
Hostiller	Thomas Launcells			Thomas Legat		Hugh of Sherburn			William of Killerby			R.Claxton	W.Kelloe	Roger of
Infirmarer									R.Pidgon	R.Sedg.				John of B
Librar./Chanc./Reg.						Robert of Lanchester								
Percentor						Reginald of Wearmouth								
Refectorer						W.Killerb.		J.Charlton						
Sacrist	John Abell													
Cells														
Coldingham Prior	Robert de Claxton													
Coldingham Sacrist														
Farne				A.Knar.		Richard of Birtley								
Finchale Prior	Uthred of Boldon							John of Beryngton						
Finchale Cellarer												J.Hoton		
Holy Island Prior	mas of Hardwick			John of Normanby			J.Aycl.	W.Troll.	John de Billesfield					William Trollop
Holy Island Cellarer				William of Weardale										
Jarrow	John of Lumley					Thomas Legat								
Lytham	of Birtley			William de Aslakby										
Oxford (Hd./Ward.)						R.Blackl.								
Oxford Bursar(1)														J.Ripon
Oxford Bursar(2)														W.Teesd.
Stamford	John of Hemingbrough													
Wearmouth	John of Bishopton										John of Aycliffe			

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403
Bishop	Walter Skirlaw													
Prior		John of Hemingbr												
Prior's chaplain		William of Killerby				R.Claxton	William Barry				Robert of Crayke			
Prior's steward														
Sub-prior	John Aycliffe			R.Ripon	J.Bishop.	Robert Ripon			William de Aslakby				Thomas D'Aut	
Third prior														
Main Estate														
Terrar	e Aslakby					R.Claxton	R.C./T.L.	William of Kelloe				W.Kelloe	T.Lythe	
Bursar	rn	T.Lythe	Robert of Claxton		John of Newburn		T.Lythe	Walter Teesdale			Roger of Mainsforth			
Cellarer	Robert of Crayke			William Cawood		Richard of Stockton							Robert of Crayke	
Granator							J.Hoton				R.Emyld.	Richard Haswell		
Stock supervisors														
Mines														
Proctor of Norham				J.Newb.	J.Bywell	Thomas of Hexham					T.Hexhm.		R.Eden	
Proctor of Scotland														
Obedientiaries														
Almoner	J. Billes.	R. Ripon	R.C./T.L	Thomas Lythe			R.Claxton						William Appleby	
Chamberlain		R.Stock.										R.Lanch.		
Communar	R.Pigdon	William Monnceaus												
Feretrar		Robert of Lanchester						Thomas Lythe						
Feretrar's colleague									John Durham (sen.)			John Bywell		
Hostiller	Mainsforth	R.Stock.	Robert of Claxton		J.N./R.C.	R.Claxton	T.Lythe	John of Newburn		W.Teesd.	R. Mains.	R.Mains./R.Crayke		R. Mains.
Infirmarer	Bishopton					J.Barton		John of Bishopton						
Librar./Chanc./Reg.	Robert of Lanchest.	William Appleby												
Percentor														
Refectorer														
Sacrist	Thomas D'Autre										R.Stock.	Thomas Lythe		
Cells														
Coldingham Prior														J
Coldingham Sacrist														
Farne	John Bywell							Richard of Eden						
Finchale Prior	Uthred de Boldon						R.Mains.	Robert Ripon						
Finchale Cellarer														
Holy Island Prior	pp	William de Aslakby						Robert of Claxton						
Holy Island Cellarer														
Jarrow		Thomas Legat		T.Launc.	R.Mainsf.			Thomas Launcells						
Lytham	Thomas of Corbridge													
Oxford (Hd./Ward.)	Robert of Blacklaw													
Oxford Bursar(1)	R.Barton	W.Pock.	W.Teesd.		T.Rome	T.Rome	J.Hoton		William Kibblesworth		W.Kibbl.		S.Howd.	
Oxford Bursar(2)	W.Teesd.	T.Rome	W.Kibbl.		J.Hoton	R.Mash.	R.Mash.		John Wessington		J.Harle		J.Wess.	
Stamford														
Wearmouth	Thomas Launcells					R.C./T.L.	Thomas Legat		William of Cawood					J

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417
Bishop														T
Prior	ough													
Prior's chaplain		John Gisburn				R.Haswell	Thomas Moorby		J.Gisburn	H.Helay	H.H/J.G.	Henry Healey		
Prior's steward														
Sub-prior	re								Robert Ripon					
Third prior			T.Insula		T.Lythe								R.Crayke	
Main Estate														
Terrar	Roger of Mainsforth										William Barry			
Bursar	R.Hasw.	Roger of Mainsforth		Richard Haswell		John Morris					William Drax			Henry
Cellarer			John Harle		J.Fishb.	H.Warkw.	Henry Ferriby			W.G./T.M.	Thomas Moorby		J.Lytham	John Durh
Granator	J.Lytham	J.Swines	Thomas Witton			T.Moorby	T.Witton	Roger Lanchester			J.Fish.	John Wycliffe		
Stock supervisors														
Mines							William Barry							
Proctor of Norham	John Durham, vicar of Norham													
Proctor of Scotland														
Obedientiaries														
Almoner						W. Pocklington			W.Teesd.			John Gisburn		
Chamberlain	John Barton												S.Howden	
Communar		W.Kibb	W.K./W.D	W.Kibb	J.Morris	William Graystanes							W.Gray/J.Tynem.	
Feretrar	William Pocklington					William Southwick		Robert of Crayke						
Feretrar's colleague			Robert Easby		Roger Lanchester		J.Swin.	W.Durh.	John Durham (senior)					
Hostiller		R.Crayk.									William Barry			
Infirmarer			T.Launc.							Robert Easby				
Librar./Chanc./Reg.			T.Rome			J.Wess.								J.Fishb.
Percentor			T.Lythe											
Refectorer			R.Stockt.			John Lytham							R.Lanch.	
Sacrist	Robert Masham		Thomas Rome			John Wessington								William G
Cells														
Coldingham Prior	ohn of Aycliffe													
Coldingham Sacrist		W.Drax						William Drax						
Farne				J.Ripon	R.Eden	Robert Emyldon					Richard of Eden		T.Esh	T.Moorby
Finchale Prior		Thomas D'Autre											William Pocklington	
Finchale Cellarer					J.Durh(s)					J.Durh(j)			W.Lyham	
Holy Island Prior	John of Newburn													
Holy Island Cellarer														
Jarrow	Walter Teesdale				Thomas Lythe		Walter Teesdale		Robert of Masham			John Morris		Robert of
Lytham		Robert of Masham												
Oxford (Hd./Ward.)	William Appleby					Thomas Rome								
Oxford Bursar(1)		J.Wess												
Oxford Bursar(2)		J.Fishb.												
Stamford	Robert of Pigdon													
Wearmouth	ohn de Hoton					John of Ripon				Thomas Witton				Thomas

Source and key: see Table 2 and note 123, chapter 2.

Appendix 1

Officers and Obedientiaries 1250-1430

Year	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430
Bishop	homas Langley												
Prior	John Wessington												
Prior's chaplain	J.G./T.H.		Henry Helay		T.Ayre					J.Birtley	Thomas Ayre		
Prior's steward	Henry Ferriby						Thomas Nesbitt						
Sub-prior		Stephen of Howden											
Third prior					J.Gisburn			J.Durh(s)					
Main Estate													
Terrar							Henry Helay						
Bursar	Helay	John Durham Junior								William Partrike		John Oll	
Cellarer	am Junior	Thomas Moorby			John Barclay						Thomas Lawson		
Granator	T.Nesbitt	Thomas Heselrigg		William Partrike							Thomas Ford		
Stock supervisors										William Partrike		John Oll	
Mines										Thomas Nesbitt			
Proctor of Norham							John Durham, vicar of Norham						
Proctor of Scotland													
Obedientiaries													
Almoner			William Drax				John Fishburn (senior)				John Durham (junior)		
Chamberlain					J.Lytham			J.Lytham		John Durham (junior)			J.Barc.
Communar			Thomas Nesbitt			J.Wycl.	William Lyham			J.Oll	G.Syther	R.Moorby	R.Ergh.
Feretrar	John Durham (senior)												
Feretrar's colleague	John Lytham		R.Lanch.	Thomas Heselrigg		Thomas Ayre			Thomas Hexham				
Hostiller						H.Ferriby	Henry Helay						
Infirmarer		T.Staplay	Robert Easby										
Librar./Chanc./Reg.					J.Fishb.			John Fishburn			J.Fishb.		J.Fishb.
Percentor	Hugh Warkworth												
Refectorer								R.Lanch.					
Sacrist	raystanes	Thomas Rome						Henry Ferriby					
Cells													
Coldingham Prior	William Drax												
Coldingham Sacrist													
Farne	R.Emyld.	Thomas Witton		Roger Lanchester		Thomas Sparrow							
Finchale Prior						William Barry							
Finchale Cellarer													
Holy Island Prior	John Morris												W.Ebch.
Holy Island Cellarer													
Jarrow	Masham	William Graystanes			Thomas Moorby			Cell taken in hand					
Lytham	Richard Haswell												
Oxford (Hd./Ward.)		William Ebchester									Richard Barton		
Oxford Bursar(1)								John Burnaby					
Oxford Bursar(2)								Thomas Forster					
Stamford		John Swineshead			Henry Helay				John Wycliffe				
Wearmouth	Moorby							Thomas Moorby					R.Moorby

Source and key: see Table 2 and note 123, chapter 2.

Appendix 2: Other offices to which six or fewer references exist 1250-1430

Office	Year and holder					
Decani ordinis	1416 J. Durham/T. Moorby	1422 and 1425 William Durham	-	-	-	-
Economius	1302 Geoffrey Burdon					
Master of the Galilee	1311 and 1316 John of Allerton	1406 John Lytham	1416 Henry Ferriby	1425 John Gunnerton	-	-
Prior's official	1322 John of Butterwick	1367 John of Newton	1377 John of Barnard Castle	1383 x 1384 John of Bolton	1416 John of Newburn	1416-17 onwards John Fishburn
Subchamberlain	1334 x 1335 John of Birchover	1354 x 1355 Thomas of Hardwick	1356 x 1357 John of Elwick	1358 x 1359 John of Bolton	-	-
Subsacrist	1311 William of Hexham	1316 Nicholas of Thockrington	1321 Michael of Chilton	1324 Ralph of Twizell	1416 John Durham (junior)	-
Succentor	1281 x 1284 Reginald of Barnby	1311 Nicholas of Thockrington	1316 Gilbert of Stamford	1334 x 1335 John of Birchover	-	-
Treasurer	c. 1250 Henry of Eggleston					
Coldingham almoner	1258 x 1274 William Cuthbert	1310 x 1311 Richard of Cottesmore	1311-12 Thomas of Rillington	1343 Robert of Kelloe	1405 William Drax	-
Coldingham cellarer	1360 Simon of Alwinton	-	-	-	-	-
Coldingham subprior	1225 Elias de Rana	1273 John of Brafferton				
Coldingham terrar	1258 x 1272 John of Walkington	1281 and 1295 William of Darlington	1311-12 Thomas of Rillington	-	-	-
Finchale sacrist	1300 Richard of Haughton	-	-	-	-	-
Finchale subprior	1282 Adam of St Edmunds	1300 Adam of Corbridge	? Osbert of York	1343 Thomas of Hebburn	1347 T[homas] of E[lvet?]	1416 Robert of Masham

Source: see Table 2, chapter 2.

Appendix 3:

Account-end dates for the main estate officers and manors

	Main estate officers																				
Year	Terrar	Bursar	Cellar.	Gran.		Bearp.	Belasis	Bewley	Billing.	Dalton	Ferry.	Fulwell	Hewor.	Hough.	Ketton	Merr.	Muggl.	Pitting.	Raint.	Ward.	Westoe
1278	-	-	-	-		-	-	-	-	-	-	-	c16/10	-	-	-	-	c18/10	-	16/10	-
1279	-	02/07	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1286	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	28/04	-	-	-
1290	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	24/12	-
1293	-	c05/10	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1294	-	c11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1296	-	-	-	11/05		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1297	-	-	-	-		-	-	09/10	09/10	-	-	-	-	-	c21/09	-	11/11	14/08	-	-	-
1298	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1299	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	27/09	-	-
1300	-	-	-	-		09/10	-	18/10	-	-	-	-	-	29/09	18/09	-	28/10	25/09	25/09	11/11	-
	-	-	-	-		-	-	-	-	-	-	-	-	09/10	-	-	-	18/10	-	-	-
1301	-	c11/11	-	-		-	-	-	-	-	-	-	-	06/01	-	-	c11/11	08/01	29/09	-	-
	-	-	-	-		-	-	-	-	-	-	-	-	13/01	-	-	-	-	-	-	-
1302	-	-	-	-		11/11	-	29/04	11/11	-	-	-	-	11/06	-	-	21/10	11/11	c29/09	c11/11	-
	-	-	-	-		-	-	-	-	-	-	-	-	14/10	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-	-	30/12	-	-	-	-	-	-	-
1303	-	11/11	-	-		11/11	11/11	10/11	16/06	11/11	-	-	-	-	22/09	-	03/11	-	29/09	29/11	-
	-	-	-	-		-	-	-	10/11	-	-	-	-	-	-	-	-	-	-	11/11	-
1304	-	-	-	21/08		11/11	04/10	04/10	30/08	-	-	-	-	-	27/09	-	26/07	04/10	04/10	04/10	04/10
	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	04/10	-	-	-	-
1305	-	-	-	-		03/10	03/10	03/10	03/10	-	-	-	-	-	03/10	-	-	03/10	15/08	-	c03/10
1306	-	-	07/01	19/06		c29/09	02/10	04/09	14/04	18/09	10/08	-	-	12/06	25/09	-	-	-	-	-	-
	-	-	-	-		-	-	-	02/10	-	-	-	-	25/09	-	-	-	-	-	-	-
1307	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1308	-		31/03	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1309	-	11/11	-	21/09		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1310	-	3/10	11/07	-		04/10	-	-	c29/09	04/10	-	-	-	-	11/01	-	04/10	04/10	-	-	04/10
	-		-	-		-	-	-	-	-	-	-	-	-	04/10	-	-	-	-	-	-
1311	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1312	-	-	23/09	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1313	-	-	22/09	??/08		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1314	-	11/11	21/09	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	18/04	-
1315	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1316	-	-	-	05/08		-	-	-	03/10	03/10	-	-	-	-	-	-	-	-	-	-	-

Appendix 3:

Account-end dates for the main estate officers and manors

	Main estate officers																			
Year	Terrar	Bursar	Cellar.	Gran.		Bearp.	Belasis	Bewley	Billing.	Dalton	Ferry.	Fulwell	Hewor.	Hough.	Ketton	Merr.	Muggl.	Pitting.	Raint.	Ward.	Westoe
1317	-	09/01	18/11	c04/08		-	-	02/10	02/10	-	02/10	-	-	-	02/10	-	-	02/10	-	-	-
1318	-	08/01	17/11	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1319	-	20/05		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1320	-	-	11/07	-		02/03	c29/09	-	c29/09	c29/09	-	-	-	c29/09	-	-	-	c29/09	-	-	29/06
	-	-	-	-		c29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	05/10
1321	-	-	-	-		29/09	-	29/09	29/09	29/09	29/09	-	-	29/09	29/09	-	-	29/09	-	-	04/10
1322	-	-	c10/2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1323	-	-	-	-		-	-	c29/09	-	c29/09	-	-	-	-	-	-	-	c29/09	-	c29/09	c29/09
1324	-	-	14/07	-		-	c29/09	c29/09	c29/09	c29/09	-	-	-	05/08	c29/09	-	-	c29/09	-	c29/09	c29/09
	-	-	-	-		-	-	-	-	-	-	-	-	c29/09	-	-	-	-	-	-	-
1325	-	-	13/07	-		20/03	-	-	c29/09	c29/09	c29/09	-	-	-	c31/03	-	-	20/03	-	c29/09	20/03
	-	-	-	-		29/09	-	-	-	-	-	-	-	-	06/10	-	-	29/09	-	-	29/09
1326	-	-	27/09	-		-	29/09	29/09	c29/09	31/08	-	-	-	-	c29/09	-	-	29/09	-	05/10	29/09
1327	-	-	26/09	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27/09
1328	-	-	24/09	-		23/10	-	-	02/10	-	-	-	-	-	-	-	-	29/09	-	-	25/09
1329	-	01/11	23/09	20/07		22/10	-	-	01/10	-	-	-	-	-	-	-	-	01/10	-	01/10	01/10
1330	-	25/02	22/09	-		11/11	-	30/09	30/09	-	-	-	-	-	-	-	-	-	-	30/09	30/09
	-	08/09	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1331	-	11/11	-	-		11/11	-	-	31/03	-	-	-	-	-	-	-	-	06/10	-	06/10	06/10
1332	-	c20/07	-	-		11/11	-	04/10	-	04/10	22/03	-	-	-	04/10	-	-	04/10	-	04/10	04/10
	-	-	-	-		-	-	-	-	-	04/10	-	-	-	-	-	-	-	-	-	-
1333	-	11/11	-	-		29/09	-	03/10	29/09	26/09	01/05	-	-	-	-	-	-	03/10	-	26/09	-
	-	-	-	-		-	-	-	-	-	22/08	-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	03/10	-	-	-	-	-	-	-	-	-	-
1334	-	c06/11	06/11	-		29/09	-	-	02/10	-	02/10	-	-	-	29/09	-	-	25/09	-	02/10	-
1335	-	30/04	-	-		29/09	-	-	16/06	-	-	-	-	-	29/09	-	-	-	-	24/09	-
	-	-	-	-		-	-	-	01/10	-	-	-	-	-	-	-	-	-	-	-	-
1336	-	05/05	-	-		29/09	-	-	-	-	-	29/09	-	-	c21/09	-	-	01/01	-	-	-
1337	-	c??/05	-	-		c04/05	-	05/10	05/10	28/09	-	29/09	-	-	29/06	-	-	-	-	28/09	28/09
	-	-	-	-		c29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1338	-	12/05	09/05	-		c08/02	-	04/10	04/10	-	-	29/09	-	-	-	-	-	15/11	-	c29/09	27/09
	-	-	29/08	-		31/05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-		c29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1339	-	??/05	03/07	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1340	-	c12/05	-	-		29/09	-	01/10	01/10	29/09	-	-	-	-	01/10	-	-	01/10	-	-	24/09

Appendix 3:

Account-end dates for the main estate officers and manors

	Main estate officers																			
Year	Terrar	Bursar	Cellar.	Gran.		Bearp.	Belasis	Bewley	Billing.	Dalton	Ferry.	Fulwell	Hewor.	Hough.	Ketton	Merr.	Muggl.	Pitting.	Raint.	Ward.	Westoe
1341	-	12/05	-	-		11/11	-	-	-	11/11	-	-	-	-	-	-	-	11/11	-	-	11/11
	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1342	-	c??/05	-	08/11		29/09	-	-	29/09	-	-	-	-	-	-	-	-	-	-	-	-
	-	c11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1343	-	c11/11	21/06	-		29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1344	-	11/11	16/10	-		29/09	-	26/09	26/09	29/09	-	29/09	29/09	-	29/09	-	-	-	-	29/09	29/09
1345	-	11/11	c??/10	-		-	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	-
1346	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1347	-	-	c??/10	??/07		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1348	-	11/11	11/10	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1349	-	c06/09	-	-		-	-	-	-	-	-	-	-	c29/09	-	-	-	-	-	29/09	-
	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1350	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	c14/01	-	-	-
1351	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1352	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1353	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1354	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1355	-	24/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1356	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1357	-	20/08	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1358	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1359	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1360	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1361	-	16/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1362	-	05/06	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1363	-	05/03	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	21/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1364	-	12/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1365	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1366	-	12/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1367	-	12/05	05/06	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1368	-	12/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1369	-	12/05	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1370	-	-	-	-		29/09	-	29/09	-	-	-	-	-	29/09	29/09	-	-	-	-	-	-

Appendix 3:

Account-end dates for the main estate officers and manors

	Main estate officers																			
Year	Terrar	Bursar	Cellar.	Gran.		Bearp.	Belasis	Bewley	Billing.	Dalton	Ferry.	Fulwell	Hewor.	Hough.	Ketton	Merr.	Muggl.	Pitting.	Raint.	Ward.	Westoe
1371	-	12/05	-	-		29/09	-	29/09	-	-	-	-	-	29/09	29/09	-	-	-	-	-	29/09
1372	-	-	-	-		29/09	-	29/09	-	-	-	-	-	29/09	29/09	-	-	-	-	-	29/09
1373	-	16/04	-	-		29/09	-	29/09	-	-	-	-	-	29/09	29/09	-	-	-	-	-	29/09
1374	-	28/05	-	-		29/09	-	-	-	-	-	-	-	29/09	29/09	-	-	-	-	-	29/09
1375	-	01/01	-	-		29/09	-	29/09	-	-	-	-	-	29/09	29/09	-	-	-	-	29/09	29/09
1376	-	13/04	07/06	-		-	-	29/09	-	-	-	-	-	29/09	29/09	29/09	-	-	-	29/09	29/09
	-	11/11	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1377	-	29/09	-	-		-	-	29/09	-	-	-	-	-	29/09	02/02	29/09	-	29/09	-	29/09	-
	-	-	-	-		-	-	-	-	-	-	-	-	-	14/11	-	-	-	-	-	-
1378	-	29/09	??/06	-		-	-	29/09	-	-	-	29/09	-	28/02	29/09	29/09	-	29/09	-	29/09	-
1379	-	29/09	-	-		-	-	29/09	-	-	-	29/09	-	11/11	29/09	29/09	-	29/09	-	29/09	-
	-	-	-	-		-	-	-	-	-	-	-	-	-	08/12	-	-	-	-	-	-
1380	-	29/09	-	-		-	-	-	-	-	-	29/09	-	29/09	29/09	29/09	-	22/02	-	29/09	-
	-	-	-	-		-	-	-	-	-	-	-	-	-	-	21/12	-	29/09	-	-	-
1381	-	29/09	-	-		-	-	-	-	-	-	29/09	-	29/09	29/09	29/09	-	29/09	-	29/09	-
1382	-	29/09	-	-		-	-	-	-	-	-	29/09	-	29/09	25/05	20/07	-	07/10	-	-	-
	-	-	-	-		-	-	-	-	-	-	-	-	-	29/09	-	-	-	-	-	-
1383	-	-	-	-		-	-	-	-	-	-	29/09	-	29/09	-	-	-	29/09	-	-	-
1384	-	29/09	-	-		-	-	-	-	-	-	29/09	-	29/09	-	-	-	29/09	-	-	-
1385	-	29/09	-	-		-	-	-	-	-	-	29/09	-	-	-	-	-	29/09	-	-	-
1386	-	-	-	-		-	-	-	-	-	-	29/10	-	29/09	17/03	-	-	-	-	-	-
1387	-	29/09	-	-		-	-	-	-	-	-	29/09	-	-	-	-	-	-	-	-	-
1388	-	c17/05	??/09	-		-	-	-	-	-	-	29/09	-	-	-	-	-	-	-	-	-
1389	-	06/06	17/09	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	-
1390	-	22/05	??/09	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	-
1391	-	14/05	15/09	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	-
	-	29/09	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1392	-	29/09	-	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	-	-	-	-
1393	-	-	??/09	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	-
1394	-	-	-	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	29/09
1395	-	30/05	-	-		-	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	29/09
1396	-	21/05	??/09	-		29/09	-	-	-	-	-	29/09	-	29/09	29/09	-	-	29/09	-	-	29/09
	-	-	-	-		-	-	-	-	-	-	-	-	-	11/11	-	-	-	-	-	-
1397	10/06	10/06	-	-		29/09	-	-	-	-	-	-	-	29/09	29/09	-	-	29/09	-	-	29/09
1398	-	26/05	-	-		29/09	-	-	-	-	-	-	-	29/09	29/09	-	-	29/09	-	-	29/09

Appendix 3:

Account-end dates for the main estate officers and manors

	Main estate officers																			
Year	Terrar	Bursar	Cellar.	Gran.		Bearp.	Belasis	Bewley	Billing.	Dalton	Ferry.	Fulwell	Hewor.	Hough.	Ketton	Merr.	Muggl.	Pitting.	Raint.	Ward.	Westoe
1399	-	-	-	-		29/09	-	-	-	-	-	-	-	29/09	29/09	-	-	29/09	-	-	29/09
1400	-	06/06	-	-		-	-	-	-	-	-	-	-	-	29/09	-	-	29/09	-	-	29/09
1401	-	22/05	-	-		-	-	-	-	-	-	-	-	-	29/09	-	-	-	-	-	29/09
1402	-	14/05	-	11/06		-	-	-	-	-	-	29/09	-	-	29/09	-	-	-	-	-	29/09
1403	-	03/06	-	-		-	-	-	-	-	-	29/09	-	-	-	-	-	-	-	-	29/09
1404	-	-	??/08	-		29/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1405	-	07/06	-	-		c29/09	-	29/09	-	-	-	-	-	-	29/09	-	-	-	-	-	29/09
1406	-	-	-	c30/05		-	-	29/09	-	-	-	-	-	29/09	30/09	-	-	29/09	-	-	-
	-	-	-	c11/11		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1407	-	15/05	-	13/05		-	-	15/05	-	-	-	-	-	29/09	29/09	-	-	30/09	-	-	-
1408	-	03/06	-	c01/06		-	-	12/11	-	-	-	-	-	29/09	-	-	-	30/09	-	-	30/09
1409	-	26/05	-	02/06		-	-	-	-	-	-	-	-	-	-	-	-	30/09	-	-	-
1410	-	11/05	-	04/01		-	-	-	-	-	-	-	-	-	29/09	-	-	30/09	-	-	-
	-	-	-	14/06		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1411	-	31/05	-	-		-	-	-	-	-	-	29/09	-	-	-	-	-	-	-	-	-
1412	-	22/05	-	14/06		-	-	-	-	-	-	29/09	-	-	-	-	-	-	-	-	-
1413	-	11/06	-	14/06		-	-	-	-	-	-	29/09	-	-	-	-	-	30/09	-	-	-
1414	-	-	-	25/05		-	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	-
1415	19/05	19/05	??/06	17/05		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1416	-	07/06	-	19/05		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1417	30/05	30/05	??/03	c01/06		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1418	15/05	-	??/03	15/05		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1419	04/06	04/06	-	-		-	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	-
1420	26/05	26/05	31/05	26/05		-	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	-
1421	11/05	11/05	30/05	-		-	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	-

Source: ***Handlist.***

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells									
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
1278	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1279	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1286	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1290	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1293	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1294	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1296	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1297	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1298	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1299	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1300	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1301	-	20/05	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1302	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1303	-	-	-	-		-	-	-	-	25/09	-	-		-	-	-	28/04	-	21/08	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1304	-	-	-	29/09[9]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1305	-	-	-	29/09[9]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1306	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1307	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1308	-	-	-	-		-	-	-	-	-	-	-		-	-	-	02/02	25/02	-	-	-	-	-
1309	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1310	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	18/08	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells									
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
1311	-	-	-	-		-	-	-	-	-	-	-		-	-	-	24/12	-	-	21/12	-	-	-
1312	-	-	-	-		-	-	-	-	-	-	-		-	??/02	-	-	-	-	-	-	-	-
1313	-	-	-	-		-	-	-	-	-	-	-		-	-	-	16/03	-	14/06	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	19/07	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	06/12	-	-	-	-
1314	-	-	-	-		-	-	-	-	-	-	-		-	-	-	31/03	-	10/1	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	21/02	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	18/04	-	-	-	-
1315	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	17/10	-	-	-	-	-	-
1316	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	11/11	-	-	-	-	-	-
1317	-	-	-	-		-	-	-	-	-	-	-		-	-	-	6/11	-	-	-	-	-	-
1318	-	11/11	-	-		-	-	-	-	19/05	-	c10/06		-	-	-	-	-	-	-	-	-	-
1319	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1320	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1321	-	?26/05	-	-		-	-	-	-	-	-	-		-	-	-	-	-	17/05	-	-	-	11/05
1322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1323	20/05	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1324	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1325	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1326	-	-	13/01	-		-	-	-	-	12/07	-	-		-	-	-	-	11/10	01/10	-	-	-	-
	-	-	11/05	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1327	-	-	-	-		-	-	-	-	07/07	-	-		-	-	-	-	14/03	-	-	-	-	-
1328	-	12/05	22/05	-		-	-	-	-	-	-	-		-	-	-	-	25/09	06/11	-	-	-	-
	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1329	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1330	-	11/11	27/05	-		-	-	-	-	-	-	-		-	-	-	06/11	06/12	21/12	-	-	-	-

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells									
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1331	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	07/04	-	22/12	-	-	-	-
1332	-	-	11/11	12/07[3]		-	-	-	-	-	-	-		-	-	-	-	18/11	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1333	-	-	-	-		-	-	-	-	-	-	-		-	-	-	11/11	19/07	09/05	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	29/12	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1334	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	-	-	07/11	-	-	-	-
1335	-	30/04	-	07/01[3]		-	07/07	-	-	06/01	-	-		-	-	-	09/10	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1336	-	11/11	-	-		-	-	-	-	-	-	-		-	-	-	12/10	-	-	-	-	-	-
1337	-	-	-	-		-	-	-	-	-	-	-		-	-		-	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-		-	-	-	-	-	-	-
1338	c31/05	-	-	-		-	-	-	-	09/10	-	07/10		-	-		21/09	c29/09	6/10	09/10	-	-	24/01
	-	-	-	-		-	-	-	-	-	-	-		-	-		31/10	-	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-		-	-	-	-	-	-	-
1339	16/05	11/11	11/11	-		?21/03	01/06	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1340	c26/05	-	-	-		08/05	-	-	-	08/05	-	07/05		-	-	-	-	23/04	-	-	-	-	-
1341	c26/05	-	-	-		01/05	-	-	-	30/04	-	-		-	-	-	-	24/04	c25/04	30/04	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	30/04	-	-	-	-
1342	-	11/11	-	-		-	-	-	-	c23/04	-	-		-	-	-	-	25/04	-	21/04	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	09/10	-	-	-
1343	24/06	-	-	-		09/06	-	-	-	09/06	-	31/05		27/05	-	-	-	25/04	-	11/06	-	-	-
	-	-	-	-		21/09	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1344	c24/06	-	-	-		07/04	-	-	-	c11/06	-	23/05		-	11/11	-	-	25/04	-	07/04	-	-	07/06
	-	-	-	-		-	-	-	-	09/09	-	-		-	-	-	-	-	-	-	-	-	-
1345	c24/06	-	-	-		09/05	20/03	-	-	08/09	-	06/05		14/05	11/11	-	15/05	14/05	09/05	09/05	-	-	15/05
	-	-	-	-		01/11	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1346	-	-	-	-		-	09/04	-	-	29/05	-	06/05		14/05	-	-	04/06	14/05	28/05	29/05	-	-	28/05

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells								
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
1347	-	-	-	-		-	25/03	-	-	14/05	-	14/05		14/05	-	-	19/05	24/08	14/05	14/05	-	-	13/05
1348	-	-	-	-		02/06	01/06	-	-	02/06	-	02/06		14/05	-	-	30/05	16/08	02/06	02/06	-	-	01/06
	-	-	-	-		-	-	-	-	17/09	-	-		-	-	-	-	-	16/08	-	-	-	-
1349	-	19/04	-	-		-	24/05	-	-	25/05	-	25/05		-	-	-	25/05	-	-	25/05	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1350	26/05	-	-	-		-	10/05	-	-	29/09	-	10/05		14/05	-	-	-	-	-	-	-	-	10/05
	-	-	-	-		-	-	-	-	c13/05	-	-		-	-	-	-	-	-	-	-	-	-
1351	26/05	-	-	-		30/05	30/05	-	-	30/05	-	30/05		-	15/08	-	-	05/06	30/05	-	-	-	-
1352	26/05	-	-	-		21/05	21/05	-	-	21/05	-	21/05		14/05	-	-	-	-	-	21/05	-	-	-
1353	-	-	-	-		06/05	06/05	-	-	-	06/05	06/05		14/05	12/05	-	-	06/05	-	06/05	-	-	-
1354	-	-	-	-		26/05	26/05	-	-	22/05	26/05	26/05		14/05	01/06	-	-	26/05	-	26/05	-	-	-
	-	-	-	-		01/11	-	-	-	-	-	-		-	-	-	-	-	-	08/06	-	-	-
1355	-	-	-	-		11/04	18/05	-	-	11/04	18/05	-		-	24/05	-	01/03	-	23/03	18/05	-	-	-
	-	-	-	-		-	-	-	-	14/05	-	-		-	-	-	18/05	-	18/05	-	-	-	-
1356	-	-	-	-		-	06/06	-	-	02/06	06/06	06/06		22/05	-	-	06/06	-	06/06	06/06	-	-	-
1357	-	-	-	-		-	22/05	-	-	18/05	22/05	22/05		22/05	-	-	22/05	-	22/05	22/05	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	21/09	-	-	-	-
1358	-	-	-	-		-	14/05	-	-	10/05	14/05	-		22/05	-	14/05	14/05	-	14/05	-	-	-	-
	-	-	-	-		-	-	-	-	20/05	-	-		-	-	24/06	-	-	13/12	-	-	-	-
1359	-	-	-	-		-	03/06	-	-	03/06	03/06	-		22/05	22/05	03/06	03/06	02/06	03/06	03/06	-	-	-
1360	-	-	-	-		-	-	-	-	04/09	18/05	18/05		22/05	-	18/05	c18/05	-	18/05	18/05	-	-	06/08
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	24/05	-	-	-	-	-	-
1361	-	09/09	-	-		-	-	-	-	c06/05	10/05	10/05		22/05	-	10/05	10/05	10/05	10/05	10/05	-	-	10/05
1362	-	-	-	-		-	-	-	-	c26/05	30/05	30/05		22/05	07/06	30/05	30/05	14/06	30/05	30/05	-	-	30/05
	-	-	-	-		-	-	-	-	-	24/12	-		-	-	-	-	-	-	05/06	-	-	11/09
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-				-		29/09
1363	-	-	-	-		-	15/05	-	-	-	-	15/05		14/05	22/05	15/05	15/05	19/02	18/02	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	19/07		-	-	-	-	15/05	15/05	-	-	-	-
1364	-	-	-	-		-	06/05	-	-	02/05	-	-		06/05	06/05	06/05	06/05	06/05	06/05	-	-	-	-

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells									
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
1365	-	-	-	-		-	26/05	-	-	22/05	-	-		26/05	26/05	26/05	26/05	26/05	26/05	-	-	22/05	-
1366	-	-	-	-		-	18/05	-	-	14/05	-	-		18/05	18/05	c31/05	18/05	18/05	18/05	-	-	-	-
1367	-	-	-	-		-	31/05	-	-	27/05	-	16/11		31/05	31/05	31/05	31/05	31/05	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	16/08	c20/08	-	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	12/09	-	-	-	-	-
1368	-	-	28/05	-		22/05	22/05	-	-	22/05	-	-		22/05	22/05	22/05	22/05	22/05	22/05	-	-	-	22/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	04/09	-	-	-	-	-	-	-
1369	-	-	-	-		14/09	-	-	-	14/09	-	-		14/09	14/09	14/09	14/09	14/09	14/09	-	-	-	14/09
1370	-	-	-	-		27/05	-	-	-	27/05	27/05	-		27/05	27/05	27/05	-	27/05	27/05	-	-	-	27/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	08/11	-	-	-	-
1371	-	-	-	-		19/05	19/05	-	-	19/05	19/05	-		19/05	19/05	19/05	-	19/05	19/05	-	-	-	19/05
1372	26/05	-	-	-		10/05	-	-	-	-	-	-		10/05	10/05	10/05	-	10/05	10/05	-	-	-	10/05
1373	-	-	-	-		30/05	30/05	-	-	-	-	-		30/05	30/05	30/05	30/05	30/05	30/05	-	-	-	30/05
	-	-	-	-		11/07	-	-	-	-	-	-		-	-	-	-	-	15/07	-	-	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	20/07	-	-	-	-
1374	-	-	-	-		11/05	-	-	-	-	-	-		15/05	15/05	15/05	15/05	15/05	15/05	15/05	-	-	15/05
	-	-	-	-		-	-	-	-	-	-	-		c31/12	-	-	-	-	-	-	-	-	-
1375	-	-	-	-		31/05	04/06	-	-	-	-	-		-	-	04/06	04/06	04/06	04/06	04/06	-	-	04/06
1376	-	-	-	-		22/05	-	-	21/05	22/05	-	-		-	26/05	26/05	26/05	-	-	26/05	-	26/05	26/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
1377	-	-	-	-		07/05	11/05	-	24/06	07/05	-	11/05		-	-	11/05	11/05	11/05	11/05	11/05	-	11/05	11/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	
1378	26/05	-	-	-		27/05	31/05	-	25/07	27/05	-	31/05		-	-	31/05	31/05	31/05	-	07/05	-	-	31/05
1379	-	-	-	-		19/05	23/05	-	25/07	30/09	-	23/05		-	-	-	23/05	23/05	23/05	23/05	-	23/05	23/05
	-	-	-	-		-	29/09	-	-	-	-	-		-	-	-	-	-	03/10	24/09	-	-	
1380	-	-	-	-		-	-	-	25/07	07/05	-	07/05		-	-	-	07/05	07/05	-	03/05	-	07/05	07/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1381	26/05	-	-	-		27/05	-	-	25/07	27/05	-	27/05		-	-	27/05	-	27/05	-	-	-	27/05	27/05
	-	-	-	-		-	-	-	-	27/09	-	-		-	-	-	-	-	-	-	-	-	-

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells									
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
1382	-	-	-	-		-	-	-	25/07	29/09	-	19/05		-	-	19/05	-	31/01	19/05	19/05	-	19/05	19/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	19/05	26/05	-	-	-	-
1383	-	-	-	11/11[2]		-	-	-	25/07	04/05	-	04/05		-	-	04/05	04/05	04/05	04/05	04/05	29/09	04/05	04/05
	-	-	-	-		-	-	-	-	29/09	-	-		-	-	-	05/10	09/09	-	-	-	-	-
1384	11/11	-	-	23/05[2]		-	-	-	25/07	23/05	-	23/05		-	-	23/05	-	23/05	-	23/05	-	23/05	23/05
	-	-	-	-		-	-	-	-	-	-	11/09		-	-	-	-	-	-	-	-	-	-
1385	-	-	-	-		-	-	-	11/06	11/05	15/05	-		-	-	c15/05	-	11/05	15/05	15/05	-	15/05	-
1386	11/11	-	-	-		-	-	-	24/06	04/06	01/03	04/06		-	-	-	-	31/05	04/06	-	-	04/06	22/02
1387	-	-	-	29/09[2]		-	-	-	24/06	20/05	20/05	20/05		-	-	-	20/05	16/05	20/05	-	-	20/05	20/05
	-	-	-	-		-	-	-	11/11	29/09	-	-		-	-	-	-	-	-	-	-	-	-
1388	11/11	-	-	-		-	-	-	-	18/09	11/05	-		-	-	-	11/05	07/07	-	-	02/03	11/05	11/05
1389	03/05	-	-	-		-	-	-	24/06	17/09	31/05	31/05		-	-	-	31/05	27/05	-	06/06	28/07	31/05	31/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	16/08	-	-
1390	03/05	-	-	-		-	-	-	24/06	16/05	16/05	-		-	-	-	16/05	12/05	-	22/05	15/08	16/05	16/05
	11/11	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1391	03/05	-	-	29/09[4]		14/05	-	-	29/09	08/05	08/05	08/05		-	-	08/05	08/05	05/02	-	14/05	15/08	-	08/05
	-	-	-	-		-	-	-	-	29/09	-	-		-	-	-	-	-	-	-	-	-	-
1392	-	-	-	-		02/06	-	-	-	29/09	27/05	-		-	-	27/05	27/05	23/05	27/05	02/06	29/09	-	27/05
	-	-	-	-		23/10	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1393	-	-	-	-		23/10	-	-	-	29/09	19/05	-		-	-	19/05	19/05	15/05	19/05	25/05	29/09	-	-
1394	-	-	-	-		23/10	-	-	-	01/06	-	01/06		-	-	01/06	01/06	28/05	-	07/06	18/12	-	01/06
	-	-	-	-		-	-	-	-	-	-	-		-	-	07/06	-	-	-	-	-	-	-
1395	-	-	-	-		23/10	-	-	-	30/05	-	-		-	-	-	24/05	-	-	c27/05	01/10	-	-
	-	-	-	-		-	-	-	-	29/09	-	-		-	-	-	24/09	-	-	-	-	-	-
1396	-	-	-	-		15/05	-	-	-	15/05	-	15/05		-	-	-	15/05	11/05	-	15/05	29/06	-	11/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1397	-	-	-	-		04/06	-	-	14/06	04/06	04/06	04/06		-	-	-	19/05	31/05	-	04/06	07/07	-	31/05
1398	-	-	-	-		20/05	-	-	14/06	20/05	20/05	20/05		-	-	20/05	20/05	20/05	20/05	20/05	-	-	16/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-				-		29/09

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other					Obedientiaries								Cells									
Year	Livest.	Norh.	Scot.	Other		Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist		P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
1399	-	-	-	-		12/05	-	-	14/06	12/05	12/05	-		12/05	-	12/05	12/05	12/05	-	12/05	07/07	-	12/05
	-	-	-	-		-	-	-	-	28/10	-	-		-	-	-	-	-	-	-	-	-	-
1400	11/11	-	-	06/06[5]		31/05	-	-	14/06	06/06	-	-		27/05	-	27/05	-	-	-	31/05	28/05	-	-
1401	-	-	-	-		16/05	-	-	14/06	22/05	-	-		-	-	-	-	22/05	-	16/05	13/05	16/05	12/05
	-	-	-	-		-	-	-	16/11	-	-	-		-	-	-	-	-	-	-	-	-	-
1402	-	02/02	-	14/05[5]		08/05	-	-	-	08/05	-	11/11		-	-	04/05	08/05	14/05	-	08/05	05/05	-	-
	-	-	-	01/11[6]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1403	-	-	-	01/11[6]		28/05	28/05	-	03/06	28/05	-	11/11		-	-	28/05	28/05	09/05	28/05	-	10/08	-	28/05
1404	11/11	-	-	03/05[5]		12/05	12/05	-	18/05	-	-	c18/05		-	-	08/05	12/05	09/05	12/05	-	08/08	-	12/05
	-	-	-	18/05[5]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
	-	-	-	12/10[5]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1405	-	25/07	-	-		01/06	01/06	-	06/10	07/06	-	01/06		-	-	01/06	01/06	07/06	07/06	-	14/08	-	07/06
1406	-	25/07	-	20/03[6]		24/05	-	-	06/10	24/05	-	02/02		24/05	-	24/05	24/05	30/05	24/05	-	13/08	-	24/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1407	-	25/07	-	-		09/09	09/09	-	06/10	09/09	-	02/02		-	-	20/03	09/09	15/05	09/09	-	12/08	09/09	09/05
	-	-	-	-		-	-	-	-	-	-	09/05		-	-	-	-	-	-	-	-	-	-
1408	-	25/07	-	15/08[8]		28/05	28/05	-	06/10	28/05	-	28/05		-	-	03/06	28/05	03/06	28/05	-	10/08	28/05	28/05
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	-	06/10	-	-	-	-
1409	-	25/07	-	17/08[7]		03/02	20/05	-	02/02	20/05	-	10/02		-	-	26/05	20/05	26/05	20/05	-	05/04	-	20/05
	-	-	-	25/12[7]		20/05	-	-	-	-	-	20/05		-	-	-	-	-	-	-	-	-	-
1410	-	-	-	02/02[10]		-	c05/05	-	-	05/05	-	05/05		-	-	-	05/05	11/05	05/05	-	04/04	-	-
	-	-	-	01/08[7]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	15/08	-	-
	-	-	-	21/09[7]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1411	-	-	-	02/02[10]		25/05	25/05	-	-	25/05	-	-		-	-	-	25/05	31/05	25/05	-	15/08	-	-
	-	-	-	-		-	-	-	-	-	-	-		-	-	-	24/11	-	-	-	-	-	-
1412	-	-	-	02/02[10]		29/02	16/05	-	08/09	16/05	-	16/05		-	-	22/05	16/05	22/05	-	19/05	29/09	16/05	-
	-	-	-	01/10[7]		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
1413	-	-	-	02/02[10]		10/06	05/06	-	08/09	05/06	-	05/06		-	c01/06	11/06	05/06	11/06	22/02	05/06	29/09	-	-

Appendix 4:

Account-end dates for livestock, proctors, obedientiaries, cells and other

	Livestock , proctors and other				Obedientiaries							Cells									
Year	Livest.	Norh.	Scot.	Other	Almon.	Cham.	Comm.	Feret.	Host.	Infirm.	Sacrist	P. Cold	S. Cold	Farne	Finch.	Holy I.	Jarrow	Lytham	Oxford	Stamf.	Wear.
	-	-	-	29/09[7]	-	-	-	-	-	-	-	-	-	-	-	-	01/06	-	-	-	-
1414	-	-	-	02/02[10]	21/05	21/05	-	08/09	21/05	29/09	21/05	-	-	21/05	-	27/05	17/05	21/05	29/09	-	21/05
	-	-	-	27/05[7]	-	04/09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1415	-	-	-	02/02[10]	13/05	-	-	08/09	13/05	29/09	13/05	-	-	13/05	13/05	19/05	-	13/05	29/09	09/09	13/05
	-	-	-	19/05[7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1416	17/06	-	-	02/02[10]	01/06	-	-	08/09	25/05	06/10	01/06	-	-	01/06	01/06	07/06	01/06	01/06	29/09	-	01/06
	-	-	-	29/09[7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1417	23/06	-	-	02/02[10]	24/05	-	31/05	08/09	30/05	-	24/05	-	-	30/05	c24/05	30/05	24/05	24/05	29/09	-	24/05
	11/11	-	-	-	-	-	-	-	-	-	-	-	-	29/09	-	-	-	-	-	-	13/08
1418	11/11	-	-	02/02[10]	09/05	-	-	09/05	15/05	05/08	-	-	-	09/10	09/10	09/10	09/05	09/05	29/09	-	08/05
	-	-	-	27/10[1]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1419	21/06	-	-	02/02[10]	29/05	-	-	09/05	04/06	-	-	-	-	29/05	29/05	29/05	-	29/05	29/09	-	-
	-	-	-	04/06[7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1420	19/06	c26/05	-	02/02[10]	20/05	-	-	09/05	26/05	-	20/05	-	-	16/05	20/05	20/05	20/05	20/05	29/09	11/11	-
	-	-	-	01/08[11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1421	c20/06	11/05	-	01/08[11]	12/05	-	-	09/05	11/05	05/08	26/05	-	-	01/05	-	05/05	05/05	05/05	29/09	11/11	29/09

Notes to 'Other' column:
[1] Proctor of Hemingbrough
[2] Manor of Elvethall (hostiller's endowment)
[3] Proctor of St Oswald's Durham (hostiller)
[4] Prior Walworth's unspecified building work on the cathedral.
[5] Dormitory building accounts.
[6] Bishop Skirlawe's Chantry.
[7] Cloister.
[8] Durham College chapel
[9] Manor of Wingate (Finchale).
[10] Rainton mine accounts.
[11] Proctor of Frampton church (Oxford).

Source: ***Handlist.***

Appendix 5:

Dates of Pentecost 1278-1421

Year	Date	Year	Date	Year	Date
1278	05/06	1326	11/05	1374	21/05
1279	21/05	1327	31/05	1375	10/06
1280	09/06	1328	22/05	1376	01/06
1281	01/06	1329	11/06	1377	17/05
1282	17/05	1330	27/05	1378	06/06
1283	06/06	1331	19/05	1379	29/05
1284	28/05	1332	07/06	1380	13/05
1285	13/05	1333	23/05	1381	02/06
1286	02/06	1334	15/05	1382	25/05
1287	25/05	1335	04/06	1383	10/05
1288	16/05	1336	19/05	1384	29/05
1289	29/05	1337	08/06	1385	21/05
1290	21/05	1338	31/05	1386	10/06
1291	10/06	1339	16/05	1387	26/05
1292	25/05	1340	04/06	1388	17/05
1293	17/05	1341	27/05	1389	06/06
1294	06/06	1342	19/05	1390	22/05
1295	22/05	1343	01/06	1391	14/05
1296	13/05	1344	23/05	1392	02/06
1297	02/06	1345	15/05	1393	25/05
1298	25/05	1346	04/06	1394	07/06
1299	07/06	1347	20/05	1395	30/05
1300	29/05	1348	08/06	1396	21/05
1301	21/05	1349	31/05	1397	10/06
1302	10/06	1350	16/05	1398	26/05
1303	26/05	1351	05/06	1399	18/05
1304	17/05	1352	27/05	1400	06/06
1305	06/06	1353	12/05	1401	22/05
1306	22/05	1354	01/06	1402	14/05
1307	14/05	1355	24/05	1403	03/06
1308	02/06	1356	12/06	1404	18/05
1309	18/05	1357	28/05	1405	07/06
1310	07/06	1358	20/05	1406	30/05
1311	30/05	1359	09/06	1407	15/05
1312	14/05	1360	24/05	1408	03/06
1313	03/06	1361	16/05	1409	26/05
1314	26/05	1362	05/06	1410	11/05
1315	11/05	1363	21/05	1411	31/05
1316	30/05	1364	12/05	1412	22/05
1317	22/05	1365	01/06	1413	11/06
1318	11/06	1366	24/05	1414	27/05
1319	27/05	1367	06/06	1415	19/05
1320	18/05	1368	28/05	1416	07/06
1321	07/06	1369	20/05	1417	30/05
1322	30/05	1370	02/06	1418	15/05
1323	15/05	1371	25/05	1419	04/06
1324	03/06	1372	16/05	1420	26/05
1325	26/05	1373	05/06	1421	11/05

Source: ***Handbook of Dates.***

Appendix 6: Extracts from the bursar's account of 1349/50(A): main headings and subtotals

Compotus fratris Johanni de Neuton bursarii domus dunolmensis a festo sancti martini in anno domini millesimo ccc quadragesimo nono usque idem festum anno domini m ccc ……

Arreragia
Summa cclxii li xviis ixd q

Redditus assise termini sancti martini
Summa cccxi li xiis vid

Redditus assise termini pentecoste
Summa cc iiii^{xx} xix li xviis vid ob q

Decime
Summa vendiciones decimarum infra aquas et extra clxxvi li xviis vd ob

Varie recepte
Summa cccc li vid ob q

Mutuaciones
Summa xx li

Premanibus
Summa iiii li

Summa receptarum preter arreragia mccxii li viiis id
Summa tocius recepte cum Arreragia mcccclxxv li vs xd q

Expense

Garderoba

Summa iiii^{xx} vi li xviiis viiid ob q

Empcio vini

Summa xliiii li iis iiiid

Empcio equorum

Summa xvii li iis xid

Empcio bovum

Summa xxvii li xiiis viiid

Empcio agnorum

Summa iiii li iis vid

Empcio brasei et cervisie

Summa lxxix li ixs xd

Marescalia

Summa xvii li vis iiid ob

Herbagium

Summa xviiis xd ob

Expense prioris per maneria

Summa xxvi li xviiis vid

Expnse bursarii

Summa xxxvis viid ob

Expense fratrum versus cellas

Summa xiiii li xvs

Elemosina consueta

Summa vi li xvis viiid

Dona et exennia prioris

Summa iiii li xvid

Expense necessarie

Summa xxii li xvis viid

Minute expense

Summa xlviiis vid

Structura domorum

Summa xxxiii li xiiiis vd ob

Focale

Summa xv li xviiis iiid ob

Pensiones termini sancti martini

Summa xv li xvis viiid

Stipendi termini sancti martini

Summa lviiis viiid

Pensiones termini pentecoste

Summa xv li viiis iiiid

Stipendi termini pentecoste

Summa lxxviiis ixd

Soulsilver

Summa lviiis iid

Contribuciones

Summa xiiiis

Collectiones decimarum

Summa x li xiiiis vid ob

Condonaciones et allocationes

Summa iiii li xvis iiiid

Soluciones debitorum

Summa xlix li xiiiis xd

Tallie

Summa ccccvii li iiiis xid ob

Trituracione decimarum

Summa cxiiiis

Summa omnium expensarum dccccxxvii li iiiid q. Et sic excedunt recepte expensas in dxlviii li vs vid. De quibus se exonerat de iiii^{xx} li xvs id ob debitis super diversos debitores de arreragiis domini Thome de Stokton quorum nomina liberantur super compotum; et de xlii xvis ixd debitis super diversos debitores de arreragiis domini Johanni de Tickhill nuper celerarii quorum nomina liberantur super compotum; et de cccxlix li xvs iiid q de arreragiis rentale et halmote infra temporem compoti ut patet per indenturas nomina debitorum continentes. Summa tocius exoneracionis cccclxxiii li viis id ob q. Et sic debet lxxiiii li xviiis iiiid q De quibus respondebit in proximum [compotum].

Recalculation of arithmetic of 1349/50(A) bursar's account

	£	s	d	ob	q
Arreragia	262	17	9	-	¼
Redditus assise termini sancti martini	311	12	6	-	-
Redditus assise termini pentecoste	299	17	6	½	¼
Decime	176	17	5	½	-
Varie recepte	400	-	6	½	¼
Mutuaciones	20	-	-	-	-
Premanibus	4	-	-	-	-
Summa recepte preter arreragia **(per account-roll)**	1212	8	1	-	-
Summa recepte preter arreragia **(additions checked)**	1212	8	1	-	-
Summa tocius recepte cum arreragia **(per account-roll)**	1475	5	10		¼
Summa tocius recepte cum arreragia **(additions checked)**	1475	5	10		¼

	£	s	d	ob	q
Expense					
Garderoba	86	18	8	½	¼
Empcio vini	44	2	4	-	-
Empcio equorum	17	2	11	-	-
Empcio bovum	27	13	8	-	-
Empcio agnorum	4	2	6	-	-
Empcio brasei et cervisie	79	9	10	-	-
Marescalia	17	6	3	½	-
Herbagium	-	18	10	½	-
Expense prioris per maneria	26	18	6	-	-
Expnse bursarii	-	36	7	½	-
Expense fratrum versus cellas	14	15	-	-	-
Elemosina consueta	6	16	8	-	-
Dona et exennia prioris	4	-	16	-	-
Expnse necessarie	22	16	7	-	-
Minute expense	-	48	6	-	-
Structura domorum	33	14	5	½	-
Focale	15	18	3	½	
Pensiones termini sancti martini	15	16	8	-	-
Stipendi termini sancti martini	-	58	8	-	-
Pensiones termini pentecoste	15	8	4	-	-
Stipendi termini pentecoste	-	78	9	-	-
Soulsilver	-	58	2	-	-
Contribuciones	-	14	-	-	-
Collectiones decimarum	10	14	6	½	-
Condonaciones et allocationes	4	16	4	-	-
Soluciones debitorum	49	14	10	-	-
Tallie	407	4	11	½	-
Trituracione decimarum	-	114	-	-	-
Summa omnium expensarum **(per account-roll)**	927	-	4	-	¼
Summa omnium expensarum **(additions checked)**	927	-	4	-	¼
Et sic excedunt recepte expensas in **(per account-roll)**	548	5	6	-	-
Et sic excedunt recepte expensas in **(additions checked)**	548	5	6	-	-
Summa tocius exoneracionis **(per account-roll)**	473	7	1	½	¼
Summa tocius exoneracionis **(additions checked)**	473	7	1	½	¼
Et sic debet **(per account-roll)**	74	18	4	-	¼
Et sic debet **(additions checked)**	74	18	4	-	¼

Appendix 7: Payments (£) by tally from the bursar[1]

	1278/9	1292/3	1293/4	1297/8	1310/11	1313/14	1314/15	1316/17	1318/19	1329/30	1330/1	1332/3	1338/9	1341/2
Cellarer		493		313	562	599	452			293	360	324	328	153
Granator		91		65	142	85	271							
Aycliffe														
Bearpark		10		15	26	19	20			6	8	11	11	3
Belasis					22	20	14			4	10			
Bewley		35		15	33	5	21			4	13	14	4	1
Billingham					7	7	5			5	11	6	9	3
Dalton					16	21	40				3	6	9	4
Edmundbyres														
Ferryhill					11	10	6				1	6	8	
Fulwell											3			
Heworth														
Houghall		8		12	9	10	9			5	12		11	3
Ketton		22		23	21	13	7			9	17	32	10	5
Merrington		10		6		8						4		
Monk Hesleden														
Muggleswick		20		15	10	3	3			4	7	3	3	2
Pittington		20		32	19	21	13			11	22	12	11	4
Rainton							11							
Wardley		13		13		8	8			4	11		4	
Westoe														
Total to manors		**138**		**131**	**174**	**145**	**157**			**52**	**118**	**94**	**80**	**25**
Stock keeper														
Other/Unidentified		13								2				2
Total	**109**	**736**	**977**	**509**	**878**	**829**	**880**	**720**	**329**	**347**	**478**	**418**	**408**	**180**

[1] Within the table, a '?' indicates that there is an entry for a particular recipient but that it is not completely legible.

Appendix 7: Payments (£) by tally from the bursar (contd.)

	1349/50	1350/1	1351/2	1352/3	1356/7	1358/9	1359/60	1368/9	1378/9	1379/80	1389/90	1390/1	1395/6	1396/7
Cellarer	261	288	289	273	238			334				351	358	324
Granator														
Aycliffe	7	2												
Bearpark	9	9	14	8	3			8				2	1	1
Belasis								6						
Bewley	11	10	4	5	?									
Billingham	14	13	12	12	10									
Dalton	7	10	4		?									2
Edmundbyres		1												
Ferryhill	10	8										18	1	
Fulwell	9	5			4									
Heworth														
Houghall	13	12	12	14	5			14						2
Ketton	12	14	6	13	6			7						
Merrington	13	19	9	1										
Monk Hesleden	1													
Muggleswick	4	6	6	4	?			1						
Pittington	19	17	15	14	7							4	2	2
Rainton	5	3	1											
Wardley	5	2		5				1						
Westoe	7	7	3											
Total to manors	**146**	**138**	**86**	**76**	**?**			**37**				**24**	**4**	**7**
Stock keeper														4
Other/Unidentified				2								3		
Total	**407**	**426**	**375**	**351**	**273**	**415**	**403**	**371**	**335**	**407**	**372**	**378**	**362**	**335**

Appendix 7: Payments (£) by tally from the bursar (contd.)

	1397/8	1404/5	1406/7	1407/8	1408/9	1409/10	1410/11	1411/12	1412/13	1414/15	1415/16	1416/17	1418/19	1419/20
Cellarer	323		367	405	351	358	386	372	377	343	357	327	380	394
Granator														
Aycliffe														
Bearpark	7		1											
Belasis														
Bewley			6	11	12									
Billingham													7	
Dalton														
Edmundbyres														
Ferryhill														
Fulwell				1										
Heworth														
Houghall	5		3	2										
Ketton			2		13		14							
Merrington														
Monk Hesleden														
Muggleswick														
Pittington	5		8	3		9	8	3		19	15	15	22	23
Rainton														
Wardley														
Westoe														
Total to manors	**17**		**20**	**17**	**25**	**9**	**22**	**3**		**19**	**15**	**15**	**29**	**23**
Stock keeper														
Other/Unidentified														
Total	**340**	**372**	**387**	**422**	**376**	**367**	**408**	**375**	**377**	**362**	**372**	**342**	**409**	**417**

Source: DCA, bursar, tallie.

Appendix 8: Granator account transcription and extracts

A translated transcription of the Granator's Summary Account of 1305/6[2]

The account of Lord Michael the granator from Friday before the feast of St. Bartholomew the Apostle [20 August] in the year etc [of our lord 1]305 until the same in the year of our lord etc 1306 [19 August].

[?]

The same [i.e. the granator] answers for 6 burceldra and 1 kennen carried forward from the previous account. And for 48 burceldra and 3 curceldra of old arrears from the manors of Ferryhill, Dalton and Merrington put out to farm. And for 2 burceldra and 10 curceldra of arrears of tithes put out to farm. And for 7 curceldra due from a certain […] of Wolviston for five years. Sum of all arrears with the balance brought forward in the granary 57 burceldra, 9 curceldra and 1 kennen.

Receipts of old and new wheat from manors put out to farm [Despite the title this section includes all wheat receipts]

The same answers for 3 burceldra and 5 curceldra of old wheat from the manors held in the hand of the prior. And for 171 burceldra and 2 curceldra of new [wheat] from the manors held in the hand of the prior. And for 91 burceldra and 8 curceldra of wheat received from the manors put out to farm. And for 13 burceldra from tithes in the prior's hand. And for 54 burceldra received from tithes put out to farm. And for 7 burceldra received from the avermalt of Cowpen, Wolviston and […] of Herton.[3] And for 2 burceldra, 7 curceldra and 1 kennen of wheat bought through the bursar.

Sum 343 burceldra and 1 kennen.

Total sum of receipts 400 burceldra 9 curceldra and 2 kennen

[2] The 1305/6 summary account has been selected because it includes most of the subsidiary accounts mentioned in this chapter, and because it is reasonably complete and legible. Headings are indicated by bold italics, editorial insertions by the use of '[]'. Insertions have been used to explain the text more clearly, or to indicate where the text is illegible or missing. Modern forms of place names have been used.

[3] Avermalt was paid as a feudal due or in lieu of service: *DAR*, vol. 3, p. 892.

Old Arrears

From which he exonerates himself against diverse debtors: namely from W. de Masham for the manor of Merrington 15 burceldra and 2 curceldra; from the manor of Ferryhill 6 burceldra and 10 curceldra; from the same manor from John of Ferry 22 burceldra and 3 curceldra; from the manor of Dalton from William of Anford 3 burceldra and 10 curceldra; from Roger of Levington 2 burceldra and 9 curceldra; from avermalt from a certain [….] 7 curceldra.

Sum 51 burceldra 8 curceldra

Arrears from manors and tithes put out to farm

And from 7 burceldra and 5 curceldra of arrears from manors put out to farm as appears in a [separate] roll.

And from 7 burceldra and 9 curceldra of arrears from tithes put out to farm.

And from 1 burceldrum, 2 curceldra and 2 kennen of avermalt and […] of Harton

Sum 16 burceldra, 5 curceldra and 2 kennen.

Sum of all arrears and avermalt 68 burceldra 2 curceldra and 2 kennen

And thus the total sum of clear receipts is 332 burceldra and 7 curceldra.

Expenses within the household

From which he exonerates himself, in expenses made within the household for thirteen months, from 334 burceldra, accordingly 25 burceldra, 7 curceldra and 4 kennen each month with 4 kennen remaining.

Expenses outside the household

In expenses made outside the household 4 burceldrum, 2 curceldrum and 2 kennen.

Sum of all expenses within the household and without 338 burceldra, 2 curceldra and 2 kennen.

There remained on the same day in the granary 4 burceldra, 10 curceldra and 5 kennen.

And thus is the sum of all the expenses within the household and without and with the remainder in the granary 343 burceldra and 2 curceldra.

And thus expenses exceed receipts by 10 burceldra and 6 curceldra from the increase by measure.

The account of the baker

The same answers for 1,560 loaves remaining [from the last account].
In delivery to the pantler 223,660 loaves.
In delivery to the cellarer for the kitchen 2,460 loaves.
In delivery made to the church in flour 60 loaves
In delivery made to the terrar 360 loaves
In the expenses of the king and queen 780 loaves

And there remained on the same day in flour and dough 360 loaves for which he will answer in the next account.
Sum of all deliveries with the remainder in the bakehouse 227,680. And thus the baker answers sufficiently for the accustomed number, namely from every 20 burceldra 13,200 loaves, from each burceldrum 660 loaves, from each curceldrum 60 loaves and so he answers for 5,680 additional loaves.

The account of the pantler

The same answers for 2,160 loaves remaining [from the last account]. And for 223,660 loaves received from the baker. And for 7,340 loaves received from the refectorer. And for 220 received from the king.
Sum of receipts 233,380.

From which in deliveries made within the household	177,171 loaves
Again in gifts	3,619 loaves
In delivery to the refectorer	36,764 loaves
On the vigil of the birth of our lord and for the three days before Easter	130 loaves
In the advent of our lord [….] in wastel bread	210 loaves
In delivery made to the pantler of the lord prior at various manors	5,300 loaves
Again to the almoner	600 loaves
Again to the terrar	1,030 loaves
Again to the bursar	1,411 loaves
Again to the kitchen	2,520 loaves

Again to the bishop of St. Andrews at Bearpark	300 loaves
Again to the subprior and his companions at Bearpark	130 loaves
Again to the monk[s] travelling to Coldingham	80
Again to the monk[s] travelling to York	60 loaves
Again to the cellarer [attending] the fair at Darlington	80 loaves
Again to the poor on Ash Wednesday	308 loaves
For Wodlad [possibly the service of cutting or carrying wood]	174 loaves
To the Prior of Coldingham in exchange	228 loaves

Sum of expenses 230,145[4] and thus receipts exceed expenses by 3,235 loaves.
From which he exonerates himself from 2,880 remaining in the pantry for which he will answer in the next account. And so he is still held to account for 355 loaves which are condoned at the account by the prior.

The malt account

Old arrears

The same answers for 4 celdra of malt remaining in the granary. And for 37 celdra and 5 rasaria of old arrears from Ferryhill, Dalton and Merrington.

Arrears of tithes in the hand of the prior

Again for 2 celdra and 15 rasaria of tithe arrears in the hand of the prior.

Arrears of tithes put out to farm

Again for 10 celdra and 3 rasaria of arrears of tithes put out to farm. And for 15 rasaria due for skatmalt.[5]

Sum of all arrears with the remainder [from the last account] in the granary 54 celdra 14 rasaria.

Receipts from manors in the hand of the prior

The same answers for 10 celdra and 7 rasaria of old malt received from the manors in the hand of the prior. And for 46 celdra and 23 rasaria of new malt received from manors in the hand of the prior.

[4] The above figures actually total 230,115. For a single entry, that of the monk(s) travelling to Coldingham, the quantity of loaves is not followed by the word '*panes*', and it is possible that this entry is incomplete by thirty loaves

[5] Possibly a customary tribute: *DAR*, vol. 3, p. 960; Lomas and Piper, *Bursars Rentals*, p. 73.

Tithes in the hand of the prior

And for 26 celdra 19 rasaria of new malt from tithes in the hand of the prior. And for 66 celdra from manors put out to farm. And for 158 celdra from tithes put out to farm. And for 51 celdra and 22 rasaria received from skatmalt and avermalt. And for 52 celdra and 5 rasaria received through purchase.

Sum 412 celdra and 4 rasaria.

Total sum of the charge with arrears and the remainder 466 celdra 18 rasaria. From which he exonerates himself against the under noted debtors, namely from the manors of Ferryhill, Merrington and Dalton the old arrears of 37 celdra and 5 rasaria. And from 13 celdra and 9 rasaria of arrears from the manors put out to farm. And from 12 celdra of arrears form tithes put out to farm. And from 1 celdrum of arrears of avermalt.

Sum of all arrears 63 celdra and 14 rasaria. And thus is the sum of clear receipts 403 celdra and 4 rasaria.

From which he exonerates himself from expenses made within the household for 13 months of 476 celdra, accordingly 36 celdra and 14 rasaria each month with 10 rasaria remaining. And so expenses exceed receipts by 72 celdra and 20 rasaria and this arises from the increase by measure.

The brewer's account

The same answers for 476 celdra of malt From which in delivery to the refectorer, again to the prior's cellarer and again to the cellarer of the west 439 brewings, and so he answers sufficiently and more for such an amount of malt.

<u>An extract from the main 1305/6 granator roll giving details of the monthly usage of malt</u>

First month	36 celdra 18 rasaria
Second month	34 celdra 12 rasaria
Third month	35 celdra 6 rasaria
Fourth month	36 celdra

Fifth month	34 and a half celdra
Sixth month	34 celdra 12 rasaria
Seventh month	36 celdra
Eighth month	36 celdra
Ninth month	38 celdra 6 rasaria
Tenth month	36 celdra 18 rasaria
Eleventh month	38 celdra 18 rasaria
Twelfth month	39 celdra
Thirteenth month	39 celdra 18 rasaria

Sum of malt expended within the household for 13 months 476 celdra, accordingly 36 celdra and 14 rasaria each month with 10 rasaria remaining.

Extracts from the summary 1303/4 granator account: the brewer's account and the refectorer's account

The brewer's account

In delivery made to the refectorer	102 brewings
To the prior's cellar	90 brewings
To the west cellar	164 brewings

Sum total of brewings 356 brewings and thus the brewer answers sufficiently and beyond for the accustomed brewing [ratio], namely from 532 celdra and 3 rasaria [……] And this is the accustomed number: from 30 celdra, 20 brewings.

The refectorer's account

The same answers for 102 brewings received from the brewer from which he accounts for 8 brewings and 1 cask delivered to the cellarer of the lord prior. To the cellarer 3½ brewings. Again to the almoner [……] 16 brewings [……]. Sum of all deliveries outside the refectory 32 brewings [……]. And so there were used in the refectory this year 69 brewings.

Appendix 9: Price and wage indices 1278-1421

	Prices	Wages	Grain	Livestock
1278/9	102	84	90	125
1355/6	102	116	107	104
	Consumables Prices	Agricultural Wages	Grain	Livestock
1355/6	105	103	105	103
1420/1	97	154	102	117

Source: D. L. Farmer, 'Prices and wages', in H. E. Hallam (ed.), ***The Agrarian History of England and Wales*****, vol. 2:** ***1042-1350*** **(Cambridge, 1988), pp. 776-7, 790-1, 803, 806; D. L. Farmer, 'Prices and wages, 1350-1500', in E. Miller (ed.),** ***The Agrarian History of England and Wales*****, vol. 3:** ***1348-1500*** **(Cambridge, 1991), pp. 502-4, 520-2, 508-10. The indices are based upon average figures for the period 1330/1-1346/7. Farmer adjusted his method for calculating the indices in volume 3, cited above, and thus restated his figures for 1355/6.**