

Pipe rolls for beginners

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Publishing conventions

The [pipe rolls flowchart](#) summarizes the financial processes and the other rolls leading up to the pipe roll. The annual audit procedure at the Exchequer is well-known, not least from the *Dialogus de scaccario*, and needs little further attention here.

A pipe roll is still a daunting object, in the printed transcripts, let alone at the National Archives. The text is not self-explanatory, and the publications of the Pipe Roll Society offer little assistance to the beginner. Its volumes have given up explaining the conventions and abbreviations it uses; they are not always consistent with the house style it adopted long ago; and its guide to the pipe rolls was produced in 1884, referring mainly to the 12th century rolls which it was then publishing.

The good news is that the PRS no longer uses record type, and that it uses relatively few abbreviations, although it doesn't bother to explain what they mean. Apart from the obvious ones for money, the abbreviations are (with appropriate adjustment for number and gender):

r.c. de	reddit compotum de (accounts for)
In thes. lib.	In thesauro liberavit (has paid into the Treasury)
Et Q.E.	Et quietus est (is quit, has paid in full)
R.	Rex
vic.	vicecomes
f.	filius, filia
dim.	half (as in dim. m. for half a mark)
bl.	blancus
num.	numero (of which more anon).

In the printed rolls, italics indicate text added later. There is a system of superscript marks within parentheses to indicate insertion, cancellation, and deletion or erasure (depending on the editor, and seldom made explicit).

The published rolls expand a much contracted text, silently providing the assumed full forms of contracted words, including forenames, but excluding place names and surnames, which are printed with a sprinkling of apostrophes. Because the text of pipe rolls is repetitive and formulaic, the Exchequer clerks naturally tended to reduce common phrases to minimal forms. Moving from the printed rolls to the originals is mostly a matter of learning to recognize these set forms (and learning how to juggle a stack of rotulets 400mm wide and 1500mm long, written on both sides).

Layout

The ideal pipe roll would be made up with one rotulet for each county, plus another for foreign accounts (the accounts for government institutions other than the counties which were subject to Exchequer audit – the Wardrobe, exchanges, escheats, ecclesiastical vacancies, and so on). Each rotulet should be headed with the name of the county, which should also be clearly endorsed at the foot of the rotulet, so that it is easy to find.

In practice, of course, some counties occupy more than one rotulet, some take up little space, and the resulting blank parchment is filled up by whatever the scribe thinks will fit. County entries can thus be

spread over two or three rotulets, not necessarily in order. The endorsements remain the best way to find a particular county's account.

In the ideal roll, each county entry would follow this pattern:

Corpus comitatus – the sheriff's farm and profit
Other payments due from the sheriff
Other recurring payments from farms, boroughs etc.
The list of old debts carried forward from past rolls, broken by occasional cross-heads like
 Amercements from the eyre
 Liabilities for taxation – aids, scutage, tallage
De oblati – outstanding debts carried forward from last year
Nova oblata – new 'offerings' – the fines, amercements and other debts which have been notified to the Exchequer (in originalia rolls and estreats) for the year in question.

Sometimes, it is that straightforward. Sometimes, these categories get jumbled, and it is not at all clear how the date of the pipe roll relates to the date on which transactions took place.

Recording payment

There is a basic pattern which applies to all the entries on the roll. Each entry should answer a few questions – who? how much do they owe? what for? how much have they paid? do they still owe anything? – in that order. This can become very complicated in the sheriff's account, treated separately below. But at its simplest:

Angerus de Lutcuit r.c. de xij d. de firma molendini. In thes. lib. Et Q.E.
[All examples are from the pipe roll for 7 Henry III, 1222-23.]

This records that he accounts for a sum, the reason for the debt, that he has paid the full amount into the Treasury, and he is quit – there is nothing left to pay. Partial payments take the form:

In thes. vj d. Et debet vj d.

And where there is only a debt to record, the entry will read:

Galfridus clericus de Busseie debet dim. m. pro falso clamore.

Very often, there is a gap between the name and the sum owed. This is presumably because the rolls were written out in advance of the audit, with the clerk leaving a space where "r.c. de" or "debet" could be entered when the account was audited, but in the event nothing was done.

There are occasional entries where the debtor has paid more than he owes. This surplus is carried forward, to set against another debt or to be credited to the debtor in the following year. The point to remember is that a surplus on an account means that the Exchequer owes the money to the person making the payment:

Homines de Kingeston' r.c. de xxviiij li. et x s. bl. de firma ville sue. In thes. liiiij li. et iij s. bl. Et habent de superplus xxv li. et xiiij s. bl. quod totum locatur eis infra.

Entries can become more elaborate, where payment is made by instalments. This can be the subject of a formal arrangement, when a debt is atterminded:

Eustachius de Watford' r.c. de MM et xxxviiij m. de ij^{bus} debitis ... In thes. v m. Et debet MM et xxxiiij m. de quibus per annum v m.

Which would only take another 407 years to pay off.

There are also debts in kind (sparrowhawks, spurs, cumin etc.) rather than or as well as cash:

Vitalis Engainne r.c. de xvij m. et iij vulpeculariis. In thes. c s. Et debet vij li. et iij vulpeculariis.

Matters become quite complex when the debtor has spent money on the king's behalf, rather than bringing the cash to the Treasury. Such expenditure is often customary and recurs every year, without the need for a new writ:

Homines de Wilton' r.c. de xl li. de firma ville sue. In thes. nichil. Et in elemosinis constitutis leprosis extra burgum de Wilton' iij li. Et Y. regine matri R. xxxvj li. nomine dotis. Et Q.S.

To our eyes, this appears confused, because it runs together receipts and expenditure. However, it makes practical sense that local expenditure should be made with the cash available locally – if the King wanted to give alms to lepers in Wilton, it would be silly to send bags of silver pennies to Westminster and back again. An entry on the pipe roll would show just as effectively that the people of Wilton had paid their debt by paying the full amount directly to the recipients.

The sheriff's account

The heart of the pipe rolls, and the first thing you see in each county's account, is the sheriff accounting for the county farm. Unfortunately, it is also the most opaque part of the whole topic.

The pipe rolls do not tell us what makes up the farm. Indeed, until 1197 they did not even record how much it was. They assume that we know this, because the farm was a fixed sum, unchanged since the 1150s. The rolls treat the farm as given, and concentrate on the sums to be deducted from it, and the revenue additional to it, which is treated as increment or profit.

The farm included revenues from demesne manors (until the late 1230s), hundred and county courts, and assorted customary payments such as the third penny, varying from county to county. These components are not recorded in the pipe rolls, but in the sheriffs' accounts, the *particule proficui*, few of which survive.

At its simplest, the sheriff who farmed the county was assumed to collect these revenues, then pay the fixed annual farm, either in cash or as local expenditure. The farmer sheriff kept what he collected over and above the farm. The Exchequer took steps to recognize the effects of inflation and sheriffs' evident ability to enrich themselves with this surplus over the farm. It did not restate the amount of the farm, but added a fixed annual increment or profit, agreed with the sheriff when he took office (and still leaving the sheriff with the surplus over farm+profit).

When the Exchequer had one of its reforming fits and appointed custodian sheriffs ("ut custos"), they were expected to account for the full amount they had collected, with the additional revenue recorded as profit, and the sheriff receiving a fixed payment for his exertions.

County accounts couldn't get simpler than Rutland:

Alanus f. Ricardi Bassett r.c. de xxx li. de firma comitatus de hoc anno et de ij^{bus} annis preteritis. In thes nichil. Et Y. regine matri R. xxx li. nomine dotis. Et Q.E.

Large or small, each county begins the same way. The roll gives the name of the sheriff, then often the name of the deputy who actually accounts on his behalf ("pro eo"), then the amount of the farm for which he accounts. This is followed by the amount of cash paid into the Treasury (which is actually the result of the long process of calculation which follows immediately below on the roll).

For Rutland, it was enough to show the deduction of a single fixed payment. Most counties were larger and more complex than that. In particular, demesne manors which contributed to the original calculation of the farm had long since been granted away or farmed out. Rather than revise the farm, the Exchequer stuck until 1284 with the figure from Henry II's reign. Each year's sheriff's account starts with the traditional amount, and then shows the value of the *terre date*. Deduction of these figures

would give the net farm which the sheriff was expected to produce. This net figure is seldom actually noted on the roll, of course – that would be too simple.

There are further deductions to make, for the sheriff's authorized expenditure during the year. Some expenditure is recurring – almost every county pays annual fixed alms of 1 m. to the Templars, and there are many similar charitable and religious payments. There are fixed payments for royal relatives, officials and retired servants:

Et Eve nutrici Ricardi fratris R. xxx s. et v d.

But much local expenditure is non-recurring, in response to a writ. It ranges from the trivial (if extravagant):

Et pro ix pomis granatis ad opus R. xxij s. per breve R.

to the wages of crossbowmen, repairs to castles and the transport of supplies. Sheriffs were all-purpose royal officials, and their expenditure could cover every aspect of government and every requirement of the royal household. It is recorded in the pipe rolls, as spending to be set against the county farm and other receipts.

After all these deductions, and allowing for the amount of cash paid at the top of the account, the roll then shows the balance of the sheriff's account – the amount he still owes, or the surplus if he has made expenditures exceeding the farm. This is then set against the other items for which he is responsible, or carried forward to next year.

Miscellaneous points

The Exchequer year, and thus the year covered by the pipe roll, is the year ending at Michaelmas, 29 September. The rolls are referred to by the regnal year in which they end – for Henry III, his regnal year began on 28 October, so each roll covers a month from the previous regnal year.

The pipe rolls (E372 series at the National Archives) are duplicated by the Chancellor's rolls (E352). These differ in spelling and arrangement, and occasionally in content, and the relationship between them is unclear – one is not a simple copy of the other.

Towards the end of each county's account, there is a section headed *Nova oblata*, for new offerings which have to be collected. In principle, each year the uncollected offerings from the year before are added to the section headed *De oblatis*. The following year, they are added to the end of the long list of old debts, immediately above the *De oblatis* heading. There they stay, gradually being pushed up the list as newer debts are added, until they are collected (or written off, in one of the periodic purges of clutter from the rolls).

The *Dialogus*, and books based on it, make much of the process of assaying coins brought to the Treasury, and the distinction between blanch and tale payment. By the thirteenth century, the distinction had fossilized: some payments were described as *numero*, meaning a straightforward cash payment of that sum; some were described as blanch, which meant only that they were subject to the addition of a shilling in the pound, or 5%. Calculations within the rolls show that conversions were done on that basis:

Et restant ei locande lxij li. et iiij s. et v d. bl. qui sunt ei extensi ad lxxvj li. et vij s. et viij d. num.

...

[£63/4/5 = 15,173 d. Add 5% = 15,932 d. = £66/7/8]

Samples of coins were still assayed, to test for purity. The results were noted in schedules of combustions, some of which survive as attachments to Chancellor's rolls.

Further reading

Richard fitz Nigel, *Dialogus de Scaccario*, ed. & trans. Emilie Amt (Oxford 2007). All accounts of the Exchequer and its works start from this book. Bear in mind that it was written around 1180, and that even the Exchequer changed its practices from time to time. The older editions – e.g. ed. Charles Johnson (1950) – give much the same text, and have longer introductions which are more helpful as guides to Exchequer procedure.

Reginald L. Poole, *The Exchequer in the twelfth century* (Oxford 1912). The classic account, expanding on the *Dialogus* in the light of the pipe rolls as then known, but restricted as its title indicates.

Introduction to the study of the pipe rolls, Pipe Roll Society vol. III (1884). Very dated. There is a good deal of information scattered among the introductions to PRS volumes, but so far they have only reached the 1220s, and many editors were more interested in pulling out plums of political and legal history than in explaining their texts. The introductions by B.E. Harris to the 1219 and 1220 rolls were the first to point out that rolls included payments made after the nominal year end.

David Crook, 'Pipe rolls', no. 38, in *Short Guides to Records*, ed. K. M. Thompson (Historical Association, 1997), which is very brief, as its name implies.

Miss M.H. Mills, *The pipe roll for 1295 Surrey membrane*, Surrey Record Society No. XXI (1924). Much broader than you might expect – 90 pages of intro and notes for 30 pages of text and translation – both a minute examination one county's entries, and a detailed explanation of the audit and accounting process.

C.A.F. Meekings, 'The pipe roll order of 12 February 1270', in his *Studies in 13th century justice and administration* (London 1981). Again, broader than its title, by another expert in the minutiae of medieval bureaucracy. An explanation of measures to remove useless entries from the rolls, and the reasons why they were necessary.

For the twelfth century: Mark Hagger, 'Theory and practice in the making of 12th-century pipe rolls', in *Records, Administration and Aristocratic Society in the Anglo-Norman Realm*, ed. N. Vincent (Woodbridge, 2009), pp. 45–74.

There is very little about the thirteenth century, apart from a section in R. C. Stacey, *Politics, Policy and Finance under Henry III, 1216–45* (Oxford, 1987), pp. 201–5, and Richard Cassidy, 'Recorda splendidissima: the use of pipe rolls in the thirteenth century', *Historical Research*, vol. 85, issue 227, pages 1-12, February 2012:

<http://onlinelibrary.wiley.com/doi/10.1111/j.1468-2281.2011.00583.x/abstract>

or on my website, http://cmjk.com/Reading_Records/Home_files/Recorda.pdf

The Pipe Roll Society has published the pipe rolls up to 1224, plus 1230 and 1242. Further years are in preparation, including my edition of the 1259 pipe roll. Meanwhile, my transcript is available online here: http://cmjk.com/1259/1259_pipe_roll.html

Unpublished pipe rolls, memoranda rolls and all sorts of legal records have been photographed and put online by the invaluable Anglo-American Legal Tradition website:

<http://aalt.law.uh.edu>