

# Receipt and issue rolls

Richard Cassidy and Ben Wild, KCL

## The Lower Exchequer

The Upper Exchequer audited county accounts and compiled the pipe rolls. The Lower Exchequer, or Exchequer of Receipt, handled the actual cash. It was administered by the Treasurer, and his staff were responsible for receiving, weighing and assaying coins paid in. They cut the tallies used as receipts, and at some point began to record these incoming payments on rolls as well.

As the Lower Exchequer held the stores of cash, it was also the place to pay it out. Cash was issued as instructed in writs from the king. It would seem that the initial form of record-keeping was simply to store the writs, and then to note summaries of the writs on the reverse of the receipt rolls. Eventually, two separate series of rolls were used by the Lower Exchequer to record issues: the Exchequer liberate rolls, noting the writs of liberate as they were received; and the issue rolls, noting the details of every payment made (not all of which required a writ).

Although these rolls show how much cash came in and went out, they do not show how much was available at any time, because they do not record the Treasury cash balance. That is only recorded from the 1290s onwards, in the *jornalia* rolls, showing daily receipt and issue totals and a figure for cash in the Treasury at the end of each day.

The records were made by an official who became known as the Clerk of the Pells, and the rolls themselves were sometimes called the *pellus* [sheepskin] *receptae* and *pellus exitus*. Older writers, such as Ramsay, refer to pell rolls, meaning receipt and issue rolls.

## Receipt rolls (E 401)

Fragmentary receipt rolls survive from about 1160. There is an incomplete receipt roll, arranged by counties, for 1185 (E 370/1/1 and 2). The first more-or-less full receipt rolls to survive are those from the early 1220s, arranged by counties, laid out in two columns, often including a section for Jewish receipts and records of liberate writs received at the Exchequer. Each roll covers a half-year, beginning either at Michaelmas or at Easter. It appears that these two-column rolls were compiled in retrospect, to provide evidence of payment at the Lower Exchequer

There are only sporadic survivals from Henry III's reign, but it is apparent that at some point the receipt rolls multiplied. For some years, rolls exist in triplicate, and from 1236 onwards there are two types of roll: the two- or three-column list of receipts grouped by county, and the single-column chronological list.

Where they survive, the single-column rolls are the more useful. They show all the sums paid into the Treasury, in date order, clearly laid out. Each day's receipts are grouped separately and totalled, under headings for Monday, Tuesday, etc, but without dates. Each Saturday there is a weekly total. The rolls also show totals for each term, and sometimes for shorter periods. From the beginning date of the roll, and occasional references to feast days when the Treasury was

shut, it is possible to deduce the dates corresponding to the weekday headings when payments were made.

Each payment is recorded on a new line in the form: county; name of payer; amount; reason for payment. Sheriffs are often recorded as making a payment *per dividenda* – these are payments on behalf of a number of people, such as the fines collected after an eyre. Rather than strike a large number of separate tallies, the Exchequer clerks gave the sheriff a single tally, and recorded a single sum on the chronological roll. The details of the individual payments were set out in the three-column roll, under the relevant county heading. This ensured that each payment was duly recorded, and the individual could not be summoned twice; where necessary the full list of payers could be transcribed into the pipe roll at the end of the year, although the pipe rolls generally record only the lump-sum payment on behalf of people listed elsewhere.

The chronological list is thus a comprehensive contemporaneous record of payments, while the three-column list developed into a record concerned only with a particular type of collective payment.

### Issue rolls (E 403)

The earliest surviving issue roll is that for Michaelmas 1240 (although there must have been earlier records of payments made – the 1185 receipt roll shows the total for expenditure, in order to strike a balance). From then on, there are patchy survivals for the rest of Henry III's reign, showing that rolls were drawn up for each half-year, in triplicate.

The rolls appear to be a contemporaneous record. The early rolls note weekly totals, but this feature disappears, and it is only in the reign of Edward I that issue rolls show a datable daily record. In Henry III's reign, the rolls just list payments as they are made from the beginning of term onwards, striking a total at the end of term, and occasionally at a notable date such as All Saints within the term. The layout is straightforward, with a line for each entry, recording name, amount, and reason for payment. In early rolls, this is sometimes followed by a note of the person to whom the payment was made (who might not be the designated payee, but a relative or servant, for example). In 1258/59, this becomes the norm, with a note of the person receiving payment against almost every entry.

As noted above, early receipt rolls also record liberate writs, and this record developed into a separate roll, the Exchequer liberate roll (also filed under E 403, from E 403/1200A). These are not to be confused with the Chancery liberate rolls (C 62), which record a wider range of writs, not just those directed to the Exchequer. The Exchequer liberate roll records and summarizes each liberate writ received at the Exchequer, apparently in the order they were received. These records can be useful for filling in gaps in the series of issue rolls and Chancery liberate rolls.

Not every payment required a writ – the issue rolls are fuller than the liberate rolls, because they include such payments as household wages, recorded as so many days at so many pence per day, the regular expenses of the Exchequer and its staff, and recurring payments under writs patent, such as annual fees to individuals, which do not require a separate liberate writ for each payment.

## Rolls in print

Little has been written about these records, apart from the introductions to the relatively few editions of these rolls to have been published:

*Issue roll of Thomas de Brantingham, Bishop of Exeter, Lord High Treasurer of England ... AD 1370*, ed. Frederick Devon (London 1835). An English translation of the issue roll for 44 Edward III.

*Issues of the Exchequer from king Henry III to king Henry VI inclusive*, ed. Frederick Devon (London 1837). English translation of extracts from an assortment of issue and liberate rolls.

*The receipt roll of the Exchequer 1185*, ed. Hubert Hall (London 1899). An edition prepared by his class at the LSE.

*Receipt and issue rolls for the 26<sup>th</sup> year of the reign of king Henry III*, ed. R. Stacey (PRS NS xlix, 1992). The earliest issue rolls and early single-column receipt rolls, with a very thorough introduction. By far the best guide I know to the development of these rolls.

*Receipt rolls for the 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> years of the reign of king Henry III*, ed. Nick Barratt (PRS NS lii, 2003).

*Receipt rolls for the 7<sup>th</sup> and 8<sup>th</sup> years of the reign of king Henry III*, ed. Nick Barratt (PRS NS lv, 2007). These two volumes cover the two-column receipt rolls of the minority, with the liberate writs copied onto the rolls. Introductions put the rolls into the context of the period, with a summary of Exchequer procedure.

There is a table of the total amounts shown on each of the rolls then known in: Robert Jowitt Whitwell, 'The revenue and expenditure of England under Henry III', *EHR* 18 (1903), pp. 710-711.

RJC/28.11.11