

XVI.—*Exchequer Tallies.* By HILARY JENKINSON, *Esq., B.A., F.S.A.*

Read 26th January, 1911.

THE hoard of several hundred thirteenth-century Exchequer tallies, here brought to the notice of the Society, was found by the Office of Works during the recent repairs to the Chapel of the Pyx at Westminster, and transferred to the Public Record Office. A great deal of dust accompanied the tallies, and in this were found portions of some contemporary white leather bags of curious workmanship and a good many fragments of documents.<sup>1</sup> Some of these fragments were of widely different dates and classes, and it seems probable that the whole constituted a collection of the sweepings, as it were, of the many series which at different times found a home in that important repository of records.

The meaning of the word *tally* is sufficiently well known: starting with the idea of a stick notched for purposes of calculation, it early develops its full sense, used here—that of a stick notched and split through the notches, so that both parties to a transaction may have a part of the record. As Madox<sup>2</sup> says, ‘the origin of this was to prevent fraud’; but the device of the tally, split or unsplit, is so obvious and simple a one, and is found in so many parts of the world, that there seems to be no need to follow the suggestion put forward by Pollock and Maitland<sup>3</sup> that the English tally is a rationalization of the Frankish *festuca*, the ceremonial wand or verge: this in spite of the undoubtedly Frankish origin of the constitution of the English king’s household, which is itself the origin of the Court of the King’s Exchequer. It may be added that the derivation usually given for the English *tally* and French *taille*—from the verb *tailler*, to cut—is incorrect. English Record Latin often spells the word *tallia*, but the proper form is *talea*; and this is good Latin for the slip inserted in a stock in grafting, and, further, for any long slip of wood. *Tailler* is derived from the verb *taliare*, itself probably derived from the substantive *talea*.

<sup>1</sup> e.g. some early Returns of Members of Parliament (*Eng. Hist. Rev.* April, 1910).

<sup>2</sup> Madox, *Hist. of the Exchequer*, ii. 258 (ed. 1769).

<sup>3</sup> *Hist. of Eng. Law*, ii. 185.

The tally-stick, split or unsplit, is widely used: instances of it have been noted all over England and Europe, indeed all over the world, and in all kinds of trades. Illustrated here (plate XLVIII, fig. 1) are some tallies quite recently in use, no. 1 being an unsplit faggot-cutter's tally, and nos. 2, 3, and 4 split tallies from the Kentish hop-fields; and they are still in comparatively common use, to take only one instance, amongst bakers in France.

It would seem, however, that only England systematized the tally into an official instrument cut strictly according to certain rules—we have, as a nation, a genius for systematizing customary things: upon which account the writer inclines to refuse the theory that the official tally was a Norman importation. 'Tallies,' says Madox, 'were of great and constant use in the Exchequer, coeval for aught that I know with the Exchequer itself in England.' This is to speak rather loosely of the history of that office. Tallies, in some form, are undoubtedly older than the *Scaccarium*, the squared table-cloth, just as receipt is older than audit. 'What we now call the squared cloth of such-and-such a year,' says the *Dialogus*, 'was formerly called the Tallies of such-and-such a year.' It is not out of place to note here that the highly important, though somewhat neglected, *Receipt Roll* is, in origin, no more than a register of tallies issued: and the same form of words is invariably used in both. At the same time there is no doubt that the development of the tally into a highly organized instrument went with, and was conditioned by, the organization and growth of the Exchequer system.

Once discovered, it is not surprising that the use of the tally in its most perfected form should have been rapidly popularized. As a financial instrument and evidence it was at once adaptable, light in weight and small in size, easy to understand and practically incapable of fraud. Doubtless the 'profer' system, under which the sheriffs, the chief accounting officers, paid in at Easter sums on an account which was not audited till Michaelmas, gave additional popularity to this handy and durable form of receipt: and the process could be continued lower down the scale in private tallies between the sheriff and minor accountants. At any rate, by the time that the *Dialogus de Scaccario*<sup>1</sup> was written, that is to say by the middle of the twelfth century, there was a well-organized and well-understood system of tally cutting at the Exchequer. So far as form was concerned, there was now very little to be added, and the conventions remained unaltered and in continuous use from that time down to the nineteenth century. By statute of 23 George III (1783) the use of tallies was abolished, an indented cheque receipt being substituted for them (there is little doubt, by the way, that the form of the

<sup>1</sup> The edition quoted here is that of Hughes, Crump, and Johnson.

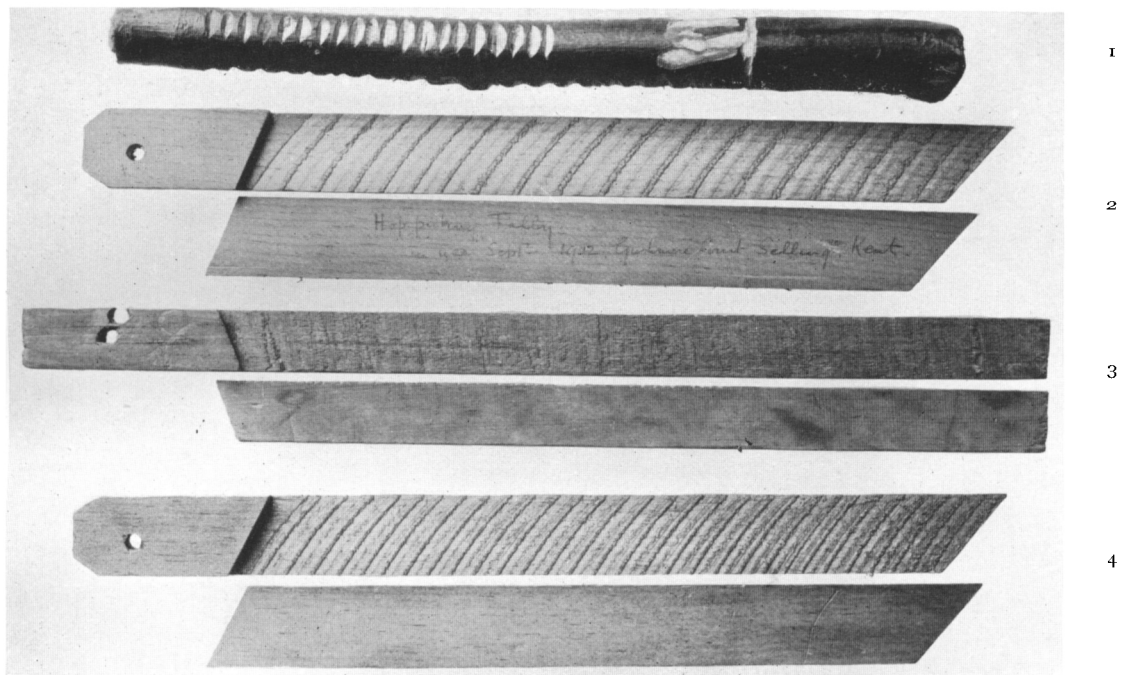


Fig. 1. Modern Private Tallies.  $\frac{1}{2}$



Fig. 2. Exchequer Tallies, thirteenth century.  $\frac{1}{2}$

indenture was copied from that of the tally<sup>1</sup>): but this statute was not to take effect till 'the death or surrender of the then two chamberlains', and tallies continued to be cut till October, 1826. After the further statute of 4 and 5 William IV the destruction of the official collection of old tallies was ordered, and according to the well-known story the imprudent zeal with which this order was carried out caused the fire which destroyed the Houses of Parliament in 1834. So that tallies perished gloriously.

We must not omit to mention that the *Dialogus* shows us an establishment of offices connected with the tally as complete in its way as the conventions of tally cutting; and the historical descent of both to modern times is almost equally regular. Thus reference has been made to the chamberlains whose life prolonged the life of the tally; and from the earliest times of which we have knowledge the lower Exchequer or Exchequer of receipt—the Exchequer of tallies, as it might almost be called—was presided over by the chamberlains or their deputies in concert with the treasurer: the treasurer, being a clerk, had particular control over the rolls of receipt; the chamberlains, as laymen, over the cutting of the original receipts or tallies. And, to take another instance, the usher of the Exchequer was still supplying the material for the Exchequer tallies at the time of their abolition,<sup>2</sup> just as his predecessor was doing (for the sum of five shillings a year) at the time of the *Dialogus*.<sup>3</sup>

The purpose of this article is to deal principally with the method of cutting Exchequer tallies: it is not intended to treat of the many uses to which they were put between 1150 and 1820; though these ought to figure more largely than they have hitherto done in any history of English currency or finance. It must, however, call attention to one matter which is not a matter of form, one change which came over their usage, because on this is based their whole claim to attention, apart from their sentimental interest, as things practically important in English history. This change, which has been, in the past, undeservedly neglected by students, consists, to put it briefly, in the discovery that the tally of receipt might be used for purposes of issue. In conception it is purely a receipt, an original receipt, which, so far as Exchequer business was concerned, contained as a rule no information which could not be more conveniently obtained from the Receipt Rolls on which it was registered. But, obviously, if *A* owes *X* money and *X* owes *B* money, *X* can pay the creditor with a cheque on the debtor: let him make out a receipt to *A* and give it to *B*, and let *B* not part with it until he has obtained the money. If *X* is the Government it can easily

<sup>1</sup> It may be suggested that the tally convention is also responsible, among other things, for the term 'stocks' and for the cheque system. <sup>2</sup> *i.e.* in 1783. <sup>3</sup> *Dialogus*, ed. cit. p. 65.

compel *B* thus to take upon him the trouble of collecting its debts, and much is no doubt gained by this simplification of public business. Three things result from this: (1) the tally, still in form a receipt, may and frequently does become in reality a cheque payable to bearer; (2) the registration of receipts at the Exchequer may be fictitious, or rather the double business of receipt and issue may be simplified into a single process; and (3) practically the whole business of the Exchequer may be transacted without money passing at all.

We cannot now give in detail the history of this remarkable and important financial development. It is clear, however, that a radical change was effected both in the form and in the spirit of the Exchequer's financial transactions with its accountants. They were simplified out of their primitive simplicity and direct personal payment upon the one side or the other often disappeared entirely: only the shape these transactions took, when they were reduced to records, was, with a typical conservatism, preserved unaltered—the old form of wording of the tally persisted and, as far as the fictitious receipts were concerned, so did that of the Receipt Roll.

The last words require some explanation. The tally of receipt was probably used on occasion for purposes of issue quite early in its history. There is at any rate an instance in the thirty-fifth year of Edward I, when William Trente, the king's butler, having occasion for money, was given a tally of receipt in the name of the citizens of London, who owed a large sum on account of aids and from whom he was to obtain the payment: it was thought necessary, however, on this occasion, to address a writ of explanation to the citizens.<sup>1</sup> About the year 1320 or very soon after, the practice of issuing money in this way was fully established; and about 1350 it became the custom to add at the side of the conventional entry on the Receipt Roll—*e.g.* *De . . . vicecomite de firma comitatus . . .*—either the word *sol'*, denoting that the sum had actually been paid into the Exchequer, or a note of the other transaction that had taken place, namely the issue of this sum by tally to some official or creditor of the crown. By way of illustration we may take, at hazard, a passage from the Receipt Roll of 1444,<sup>2</sup> the first entry under date July 11th (*Die Jovis xj<sup>o</sup> die Julij*), which runs as follows:

Sussex. De Johanne Perpount et Johanne Yerman collectoribus customarum et subsidiorum domini Regis in portu ville Cicestrie vij libras de eisdem customis et subsidiis.

(Sussex. From John Perpount and John Yerman, collectors of the king's customs and subsidies in the port of the town of Chichester, £7 of the said customs and subsidies.)

<sup>1</sup> Madox, *op. cit.* p. 260.

<sup>2</sup> Exch. of Receipt, *Receipt Roll* (Pells), 563.

In the right-hand margin is added this note :—

pro domino de Bouchier per restitutionem vnus tallie videlicet xvij<sup>o</sup> die Februarii anno xxiiij<sup>o</sup> Regis nunc leuate per manus Ricardi Wode.

(for Lord Bouchier by return of one tally, to wit one levied on the 17th day of February in the 23rd year of the present king, by the hands of Richard Wode.)

Of course, John Perpount and John Yerman had never paid this sum into the Treasury: the case was simply that £7 was wanted *pro domino de Bouchier*. The ensuing entries for a considerable way down the Roll are of the same kind and accompanied by similar notes; and these notes are reproduced in the same order under the same date upon the Issue Roll. It will be seen from the entry just quoted that Lord Bouchier had had already some difficulty in obtaining his money. By way of illustration of this we may take a single case—that of the Florentine firm of merchants called the Peruchi—a hundred years earlier, in 1339. This firm had advanced £4,000 on the security of certain taxes and they received on account two tallies amounting to £700 upon the collectors of taxes in Northumberland. Fortunately they had themselves contracted two debts for 400 marks and 200 marks respectively with John de Eston in his capacity as Receiver for Queen Philippa and in his private capacity: they therefore were able to cast back the responsibility of collection upon that official.<sup>1</sup> Under such circumstances as these the Receipt Roll was really unnecessary. But of course this was an extreme case; it did not always happen that the Exchequer was so hard pressed for money.

The practice, then, of making issues by tallies of receipt continued in use with modifications up to the end of the seventeenth century: Pepys, for instance, is continually referring to payments at the Exchequer made to him by tally, to the inconvenience of the system, and to the slowness and unresponsiveness of the clerks who administered it. At this time the goldsmiths, who then carried on something like a banker's business, would discount tallies, and on one occasion the king caused a panic by stopping the Exchequer, *i. e.* declaring tallies void. The system of issue probably began to collapse at the beginning of the following century with the establishment of banks—in particular of the Bank of England—but the Receipt Rolls or Receipt Books and the tallies of receipt went on in their old form for a hundred years more.

To return to the subject of tally cutting proper. It may seem remarkable, and is an evidence of the completeness of the destruction in 1834, that an exact account of tally cutting should have been hard to obtain. There has been no lack of inquiry. The literature upon the subject may be divided into two classes: (1) the

<sup>1</sup> Exchequer, *L. T. R. Memoranda R.* 115, *Hil. Rec.* ro. 3.

*Dialogus de Scaccario* with one or two treatises which deal with the account there given; and (2) all the rest. Of the first of these the writer has to say something presently. The second consists of questions, answers, and descriptions, spread over all the ten collections of *Notes and Queries*,<sup>1</sup> and of casual references in various works, such as Beatson's *Political Index*, Chambers's *Book of Days*, and Stubbs's *Constitutional History*;<sup>2</sup> of an article in the *Illustrated London News* of 1858, which is copied, together with a rather difficult illustration there given, in Dr. Cunningham's *Growth of English Industry and Commerce*;<sup>3</sup> of some remarks in Lord Avebury's book on coinage and currency, with a picture of a late private tally; of an undated and anonymous broadsheet, a copy of which is at Kew Gardens, apparently published soon after the fire and containing among other matter mention of two curious tallies, one being a receipt for money paid 'for conscience sake' and one a tally for one farthing;<sup>4</sup> of the notes upon tallies shown before this society, for instance, an early private one shown by Mr. Baildon;<sup>5</sup> of the recent paper of Mr. Norman before the Archaeological Institute<sup>6</sup> upon some late Exchequer tallies found at Martin's Bank, some of which, by the kindness of the Bank, are illustrated here (plate LI, fig. 1); of the notes in Mr. Hall's *Antiquities of the Exchequer*; and of some remarks in an official report published by H. W. Chisholm in 1869,<sup>7</sup> most of them borrowed from an appendix to the Deputy Keeper's fourth report.<sup>8</sup> Some of these accounts contain a good deal of inaccuracy. The difficulty in the case of all such as dealt with the Exchequer tally—and only the Exchequer tally has a definitely fixed form—has been the same as that which affected those who commented on the passage from the *Dialogus*; in the words of the latest editors of that treatise, 'no tally that we have seen seems to be cut exactly in the way here described';<sup>9</sup> this being because no collection of really early Exchequer tallies was available.

It remains to explain the rules upon which tally cutting was conducted. The passage in the *Dialogus* runs as follows:

Now as we have mentioned tallies consider briefly the fashion after which the making of them is ordered. There is one tally which is so called simply, another which we name a Memoranda Tally. Properly the length of a tally is from the tip of the index finger to the tip of the thumb extended. There [*i. e.* at one (the left) end] it is pierced with a small (*modico*) hole. The Memoranda Tally, which is always made for the farm that is

<sup>1</sup> None of these are of very great importance, except that referred to in note 4 below.

<sup>2</sup> Ed. 1896, vol. i, p. 410.

<sup>3</sup> p. 157.

<sup>4</sup> See *N. and Q.* ser. vi, vol. iv, p. 492.

<sup>5</sup> *Proceedings*, vol. xv, p. 313.

<sup>6</sup> *Archaeological Journal*, vol. 59, p. 288.

<sup>7</sup> *Parl. Rep. on Public Income and Expenditure*, part ii, app. 13, p. 339.

<sup>8</sup> App. ii, p. 166.

<sup>9</sup> Ed. cit., p. 42.

to be blanched (*firma blanca*), is a little shorter because after the assay has been made by which the farm is blanched this first tally is broken and, by the addition of the length of the combustion tally, then first attains (*meretur*) the [proper] length of a tally.

The cutting is done thus. At the top (*in summo*) they put thousands of pounds in fashion so that the cut for it will take the thickness of the palm of the hand, 100*l.* the breadth of the thumb, 20*l.* that of the little finger; the cut for 1*l.* is of the thickness of a grain of ripe barley; for 1*s.* less, yet so that by the two converging cuts something is removed and a small notch made; a penny is marked by a single cut, nothing being removed. On the edge where a thousand is cut you shall put no other number save the half of a thousand, in fashion so that you remove the half of the cut, placing this lower [on the tally]. The same method is observed if you are to cut a hundred and there is no thousand; so also shall you do for 20*l.* or for 20*s.*, which we call a pound. If there are many thousands or hundreds or scores of pounds to be cut the same rule is observed, that on the more open side of the tally, that is to say the side which is immediately before you (*directe proponitur*) when the note has been made, the greater number, on the other side the smaller is to be inscribed. On the more open side the greater number is always at the top, on the less open the smaller number [that is the pence<sup>1</sup>]. There is, at the Exchequer, no cut signifying specially (*sola significativa*) a mark of silver; it is denoted by shillings. A mark of gold you must cut in the middle of the tally like a pound. The gold penny you must not cut like the silver one, but with the cutter's knife put straight (*ducto directe*) through the middle of the tally, not obliquely (*obliquando*) as is done with the silver penny. Thus the disposition of their places and the difference of their cutting determines which is gold and which is silver.

But you will understand all this better by seeing than by being told.

It is perhaps not surprising that the *Discipulus* accepted this view and pressed for a resumption of other topics.

Before introducing examples to illustrate this passage, it would be well to add an explanation of one or two facts not mentioned by the author of the *Dialogus*.

(1) The form of wording used on the tally is invariable—it is the same as that used in the Receipt Roll or, in the eighteenth and nineteenth centuries, the Receipt Book.<sup>2</sup>

(2) The Exchequer tally was usually made of hazel: willow and other woods are mentioned by authorities, but the writer has seen no examples, ancient or modern.

<sup>1</sup> This is probably a gloss, though the information conveyed is correct. See note on plate XLIX (2), below p. 377.

<sup>2</sup> The very name of the early Receipt Roll (of parchment)—*Pellis Recepte*—is perpetuated in the nineteenth-century Receipt Book (of paper). Both tallies and the Records of the Exchequer of Receipt are remarkable, even among English archives, for their preservation of old conventions. See, below (p. 377), the remarks on plate L (2).



(3) The angles of cutting at both ends and in the half-way cut<sup>1</sup> follow an unvarying rule.

(4) The two parts of the tally had names: the larger was normally called the stock (*stipes*), the smaller the foil (*folium*): the stock went with the payer, the accountant; the Exchequer kept the foil. Apparently when the account was finally made up the stock was returned to the Exchequer. Curiously, all those found are stocks. The stock is also called sometimes the *chacia* or the *scacchia*, and the foil sometimes *contratallia*, the counter tally. The description of the *Dialogus* applies throughout to the tally proper, given to the accountant—the stock.

(5) The *Dialogus* makes no mention of any provision against either fraud or accident. The former was obviously hopeless if the Exchequer did its duty, but we have cases where it was attempted: for instance, in 1297 William de Brochose, being entrusted by the sheriff with 60s. in cash and a tally showing 5 marks already paid in, to be taken to the Exchequer, added the 60s. to the notches on the tally and kept the cash, he was discovered, and sentenced to go to prison for a year and a day.<sup>2</sup> Again, we have an instance of the same period where a piece representing 4*d.* was broken off a counterfoil at the Exchequer: it was decided that it must be mended.<sup>3</sup> Losses were not uncommon—we have one instance where a tally was lost twice—and after a time it was decreed, by a statute of 14 Edward I, that on such occasions the tally should be, with due formality, renewed, and the matter entered on a roll.<sup>4</sup> These rolls continued to be kept at least as late as the end of the seventeenth century.<sup>5</sup>

(6) Other points with regard to tallies were regulated during the reign of Edward I, which seems to have been as formative in this as in more important matters. There was, for instance, the Statute of Rhuddlan, in 12 Edward I, dealing with the conduct of Exchequer matters between the sheriff and minor accountants, and in the Year Book for 20 and 21 Edward I<sup>6</sup> is to be noticed an important case touching the legal value and admissibility of the tally. More important than these for our present purpose are two changes illustrated in plate XLVIII, fig. 2. To begin with, the tally had no indication either of date or of the locality concerned. In this it is naturally paralleled by the Receipt Roll (itself,

<sup>1</sup> *i.e.* the cut (an English characteristic) half through the tally: this cut arrests the progress of the longitudinal slit when the latter has traversed about two-thirds of the tally, as may be seen in the illustrations.

<sup>2</sup> Madox, *loc. cit.*

<sup>3</sup> *Ibid.*

<sup>4</sup> *Ibid.*: Ryley, *Placita Parliamentaria*, p. 450.

<sup>5</sup> They are the *Tallie Innovate Rolls* of the department of the Exchequer of Receipt.

<sup>6</sup> *Year Books*, Rolls Series, 20 and 21 Edward I, p. 68.

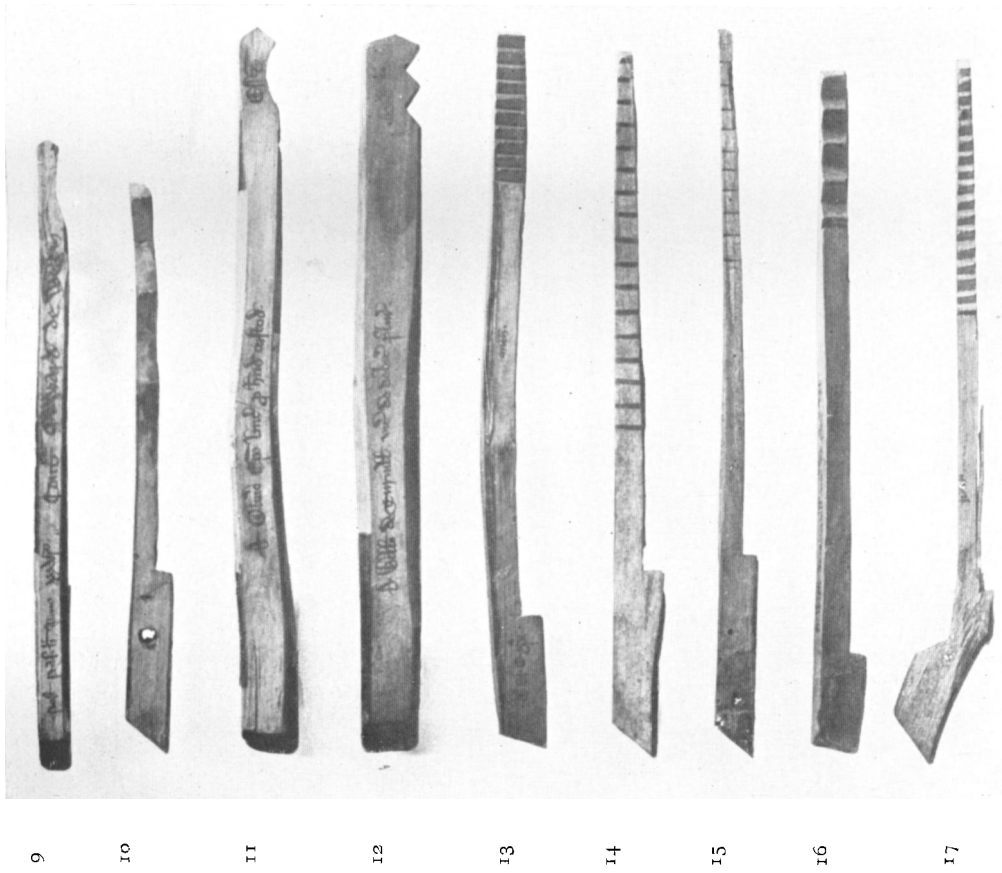


Fig. 1

Exchequer Tallies, thirteenth century. About  $\frac{1}{2}$

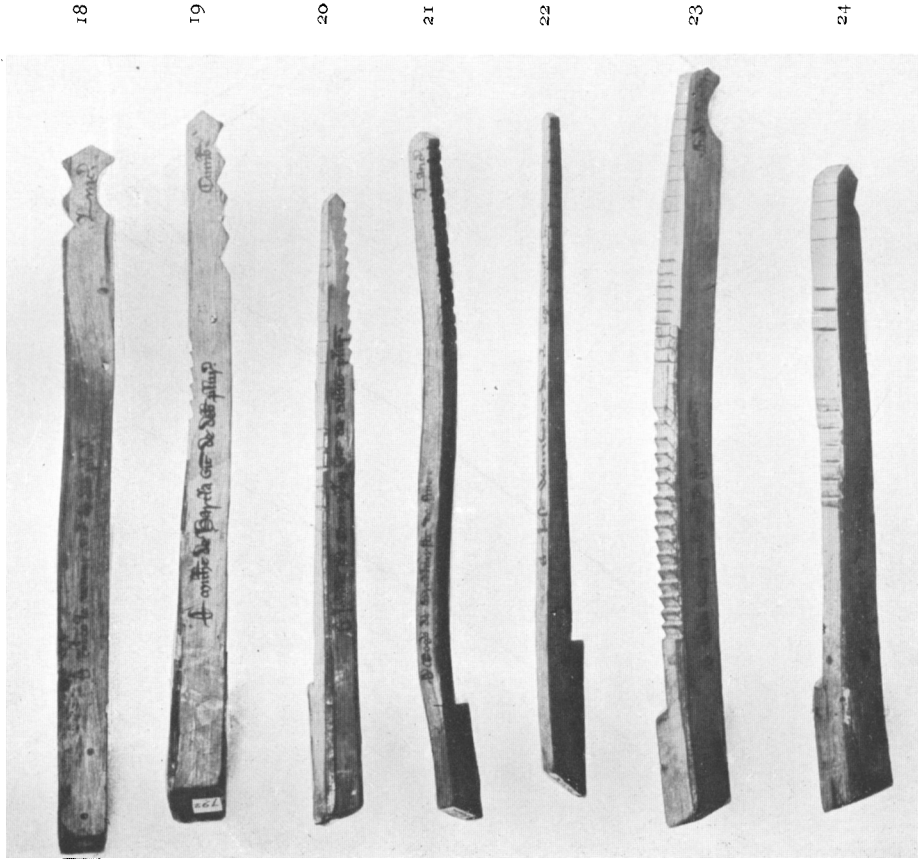


Fig. 2

as stated above, in essence no more than a register of tallies), which begins by being, in the early part of the reign of Henry III, a mere collection of entries of receipts, several columns to a membrane, grouped, it is true, under general headings of counties, but having no indication of date. The tally naturally could not come under a general heading, but gradually a Receipt Roll appeared in which the entries were made in one column according to the date of receipt, under which arrangement it was of course necessary to identify by a note the county of each entry as it was made: probably the county appeared on the tally (plate XLVIII, fig. 2, no. 5) when the newer finally ousted – early in the reign of Edward I – the older form of roll. The term and year were added (no. 7) according to a definite order made in the 19th year of Edward I by the Barons of the Exchequer.<sup>1</sup> But the writer has seen tallies with the year written in here before that date.

It remains to mention in this connexion the *pro* and *sol'* development to which reference has already been made, and which is also dealt with in the Deputy Keeper's report and in Chisholm's remarks. There can be little doubt that some time near to the earliest date at which the entry *sol'* occurs on the Receipt Roll saw also its first appearance on the tally; it was apparently written on the upper<sup>2</sup> of the two notched edges, on which portion it appears here. On the *pro* tally, the *pro* note was apparently written in the same place as that in which it occurred on the Roll, *i. e.* on the right-hand side; it was, unlike the *sol'*, on the same face as the annotation. *Pro* tallies are not common. The suggestion of the Deputy Keeper's report and Chisholm is apparently that an alteration of the whole wording was made, under which the receipt convention *De so-and-so . . .* would have disappeared. The writer has seen no instance of this, but he has seen an example where the *pro* note was *added*, as in the Receipt Roll, and believes, therefore, that this was the form used. At one time the tallies upon the Exchequer's debtors seem to have been issued not directly to the officials or others who required payments, but to intermediaries: this proceeding may have affected the form, but of this, again, there is no evidence.

It should be mentioned that plate L, fig. 1, and the illustrations of Chisholm and Cunningham represent the only foils of Exchequer tallies the writer has seen: if usage were as constant in this as in other particulars, it would seem that the writing on the foil was the opposite way up to that on the tally proper (the stock): this view is supported by an early tally, recently found, on which a portion that should have been split off has remained; on this side of the foil (as it should be)

<sup>1</sup> Enrolled on *Receipt Roll*, Pells, 73, m. 5.

<sup>2</sup> Upper, that is, with regard to the inscription on the stock or tally proper.

is a note of the date, immediately under the same note on the stock. Supposing the clerk to inscribe first the accountant's name on the face of the stock, and then, turning the tally over, to write both dates on the lower of the two notched sides (*i. e.* the lower side of the stock), he would then, turning once more in the same direction, write the duplicate of the first inscription on the face of the foil in this reverse way.<sup>1</sup>

Coming now to the illustration of the *Dialogus* passage by our plates.

Plate XLVIII, fig. 2, besides the points mentioned, gives some idea of the length of the normal tally as described in the *Dialogus*. No. 4 shows the hole which is found in the thick part of most tally stocks, together with the thread used to tie the stocks together. This is not, probably, the *modico terebro* of the passage in the *Dialogus*: that hole is represented by the one seen at the left-hand end of the split part in no. 3; apparently before the split was made a hole was pierced—perhaps for gauging purposes—rather more than half-way through the whole piece of wood: the piece which, split off, became the foil was completely perforated, while the stock was left with the mark seen in this illustration. No. 8 shows, on the extreme right, the letters *b<sup>7</sup>c* written, an indication that the amount notched on this tally had been blanched. Reference may here be made to the statement at the end of the first paragraph of our *Dialogus* passage: this seems to be, in fact, an example of the tally which has ‘attained the proper length of a tally’ after combustion of the amount originally paid in.<sup>2</sup>

Plate XLIX shows, in no. 9, an example of the rare *contra* tally. Possibly this solves the question how issues were made before the system arose of using ordinary receipt tallies for the purpose. While in the possession of the accountant to whom payment was to be made this tally, inscribed simply *contra Edwardum de Westmonasterio*, with a note of the date, constituted a cheque payable to bearer; given up at the Exchequer in exchange for cash it became a record of payment made. No. 10 shows two of the marks for £1,000 made, as the *Dialogus* says, *in summo*, at the top of the tally—in the case of the stock the right-hand end. No. 11 gives us the mark for £100: note that it is made (perhaps in order to distinguish it from the £1,000 mark) with a curve, not with two straight cuts forming an angle. No. 12 shows two of the marks for a score of pounds. No. 13 has ten £1 marks. No. 14 seventeen for one shilling. No. 15 eleven for one penny—marks made by a single cut which removes no wood. Note that the amounts on all these tallies are cut in the same place—the ‘top’

<sup>1</sup> *i. e.* supposing the amount noted on the tally to be £II IIS. IID., the £II would appear on the lower side of the inscription on the stock, the IIS. IID. on the upper. In the case of the foil the positions would be reversed, though the cuts would still be at the right-hand end of the inscription.

<sup>2</sup> See the Introduction to the *Dialogus* (ed. cit.), p. 28.

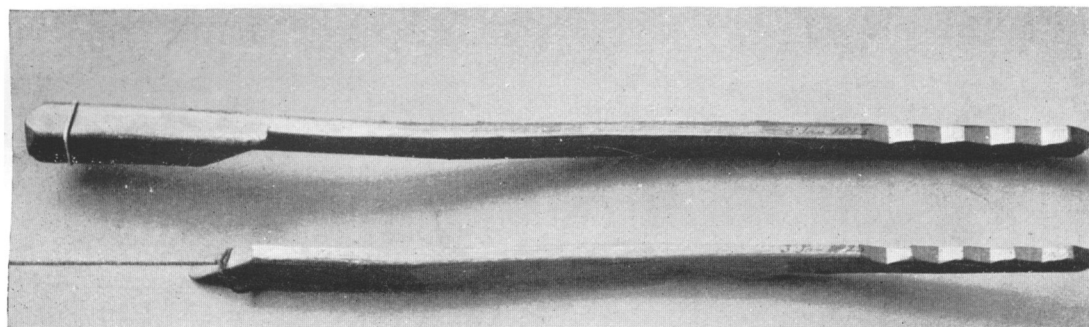


Fig. 1. Exchequer Tally: stock and foil; nineteenth century. About  $\frac{1}{4}$

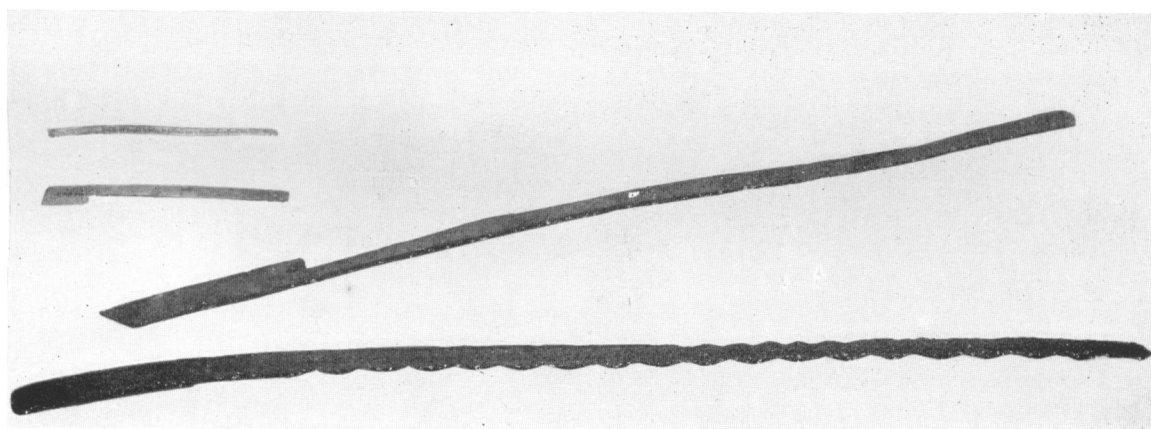


Fig. 2. Exchequer Tallies, thirteenth and nineteenth centuries. About  $\frac{1}{6}$

end of the lower side—according to the rule given in our passage, because none of these tallies contains any amount of a higher denomination than those here mentioned. If, for instance, on no. 12 there had been £100 as well as the two score here seen, the £100 would have occupied the place of honour and the score marks would have gone to the upper edge. Nos. 16 and 17 show, on the left of the others, the half mark indicating respectively £10 and ten shillings. No. 16 has four and a half score pounds, no. 17 sixteen and a half pounds.

Nos. 18 to 24 f, Plate XLIX, show the arrangements made when more than one kind of cut appears on a single tally. ‘On the more open side,’ says the *Dialogus*, meaning the side nearest to any one holding and reading the stock, ‘the greater number is always at the top: on the less open the smaller number’; to which a later writer has added what is probably a gloss, ‘that is the pence.’ The fact is that this place is usually reserved for the pence: even if there are none the shillings or pounds are kept further to the left as in no. 19, which has four score pounds below and £5, with no shillings or pence, above. No. 18, with its scores immediately over the £100, is an exception. No. 20 shows a normal arrangement of (eleven) pounds, (five) shillings and (eight) pence, no. 21 a like proceeding with regard to (thirteen) shillings and (four) pence: the amount shown in this last (a mark) is, either by itself or in a multiple, very common. No. 22 shows the pennies on the ‘more open side’, and nos. 23 and 24 are interesting for the lengthy sums shown—£116 (£100 below and £16 above) 9s. and 8d., and £26 13s. 4d. (below £20 and above £6½, 3s., and 4d.) respectively.

The writer has found in the tallies he has handled no sign of the methods described by the *Dialogus* as proper to the marking of a gold mark or the gold penny. There would indeed be little necessity for this, England having no gold coin of her own for a considerable time after this passage was written, and other cutting arrangements proving sufficient throughout the life of tallies for the amount it was desired to mark on them.

Plate L, fig. 1, is the example of a perfect, though late, tally and foil already referred to.

Plate L, fig. 2. We have here two late Exchequer tallies, from a collection in the Public Record Office, together with two of the thirteenth century for purposes of comparison. It will be seen that the later examples are almost exactly similar to those of the thirteenth century. They are of hazel wood; they have the characteristic angles of cutting at the bottom and at the half cut and the characteristic top. The inscription runs: *De S. R. Lushington et Geo. Harrison armigeris pro proficuis pretii extraordinarii super billas de scaccario venditas pro publico in mensibus Septembris, Octobris et Novembris 1817.* They have *Magna Britannia*—replacing the old *Anglia*—as a sign that the account was not a purely local or county affair

—in the proper place at the top of the tally, and the date of entry—April, 1817 in the proper place on another side: and just as the transaction recorded on an early tally is entered in the same words in the Receipt Roll, so this entry occurs in the same words in the Receipt Book—the direct descendant of the Receipt Roll. The cutting is made according to the old rules as far as position is concerned. The notches of the shillings have slightly and the other notches very slightly broadened. Chisholm, who had an official connexion with the department which used to produce tallies, alludes to a standard measurement of these by inches and parts of an inch. He alludes also to a round hole indicating a half-penny (it is difficult to see how this could have been divided in the notching), but not to the written farthing: he says nothing about the placing of the notches. He states that the length was limited to 5 feet: and apparently it was not usual to cut more than £25,000 on one tally. The enormously increased length was a fairly early development, due a little perhaps to the greater length of the annotation and the increased size of writing, but mainly to the greater number of thousands the tally cutter might be required to put in. The writer has seen parts of a tally of the reign of Charles II which must have been quite 2 feet long, and has a reference to an Elizabethan one measuring 16½ inches. By Queen Anne's time—represented here by the tallies kindly lent by Martin's Bank (plate LI, fig. 1)—a rather long tally was quite unnecessarily used for comparatively small amounts.

Plate LI, fig. 2. The first seven tallies on this plate are shown rather for the interest of their inscriptions than for the fashion of their cutting. The first six record receipts from Jews 'of the tallage of 20,000 marks': the Jews have added or caused to be added writing in their own script. Generally this is merely a repetition of the name already inscribed in Latin; but on one there appears, besides the name of the owner (Delacriss), the words 'mimattenath yesrim eleph' (of the gift of 20,000), again a repetition of the ordinary inscription but going further than the others.

The seventh tally is of interest as bearing the inscription *De Johanne de Abernun de proficuo Comitatus*. This is the Sir John d'Abernon whose brass, the oldest in England, is at Stoke d'Abernon.

Included in this plate are four small private tallies by way of comparison. They are interesting for their curious shapes and sizes and their early date. And, though it is not quite relevant to our subject, we may perhaps conclude with a note on the subject of early private tallies. The present four are from an original file of fourteen to which is attached a schedule noting that they belong to the last four years of the reign of Edward I and relate to prises of wine made for his son the Prince of Wales.

Subject to correction the writer would make the following remarks upon

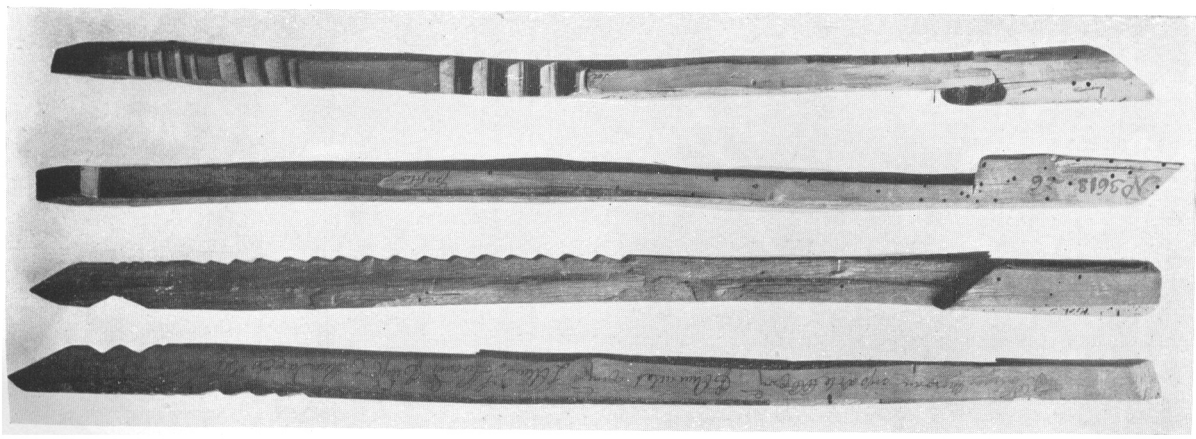


Fig. 1. Exchequer Tallies, eighteenth century. About  $\frac{1}{3}$

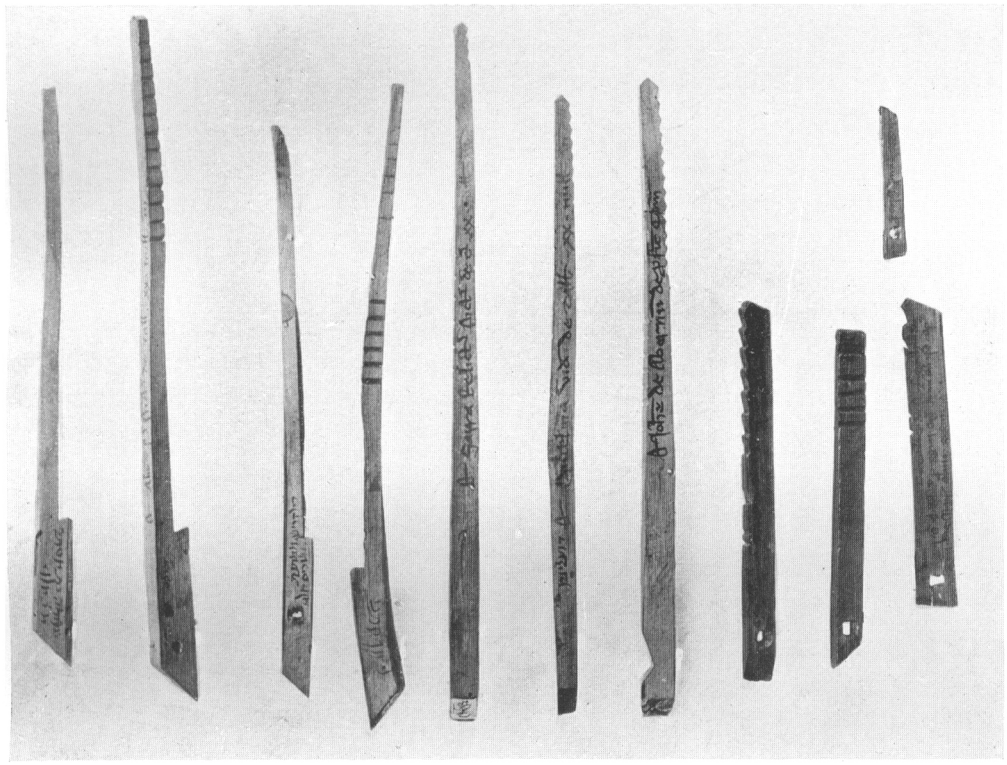


Fig. 2. Exchequer Tallies, thirteenth century, and Private Tallies, fourteenth century. About  $\frac{2}{3}$



early private tallies, other examples of which may be seen in the Record Office Museum, in the British Museum, and in various reproductions—for instance, the Letcombe examples in the Pipe Roll Society's introductory volume and those in Mr. Norman's article.

(1) Private tallies were popularized by the sheriffs, who collected small sums for the Exchequer, giving the debtor a tally which would acquit him at the Exchequer. The practice was treated of in the Statute of Rhuddlan (12 Edw. I) already mentioned.

(2) Whereas our examples of Exchequer tallies have all been stocks, it is more generally the foil of the private tally which has survived. This, of course, need not throw out the calculation of the notches.

(3) It is generally possible to make out the notches, but they are not always according to rule in the matter of size and seldom in that of position: it seems, however, from examples and from passages in records that it was not uncommon to write as well as cut the amount: there is an excellent instance on a fourteenth-century *de Banco* roll, where a tally produced in an action was inscribed with the amount as well as being *signatum per scocches*.<sup>1</sup> This, by the way, is one among many examples of the tally in legal proceedings.

(4) The obliquity of the transverse cut is frequently preserved, but very often only by sloping the cuts inwards, not by making it at an angle across the face of the tally as was done at the Exchequer. The writer can find no system in the cutting of the ends.

(5) We may distinguish roughly three varieties of private tally:

- (a) Very simple form on which is written *pro* followed by the name of the person to whose advantage record of the payment stands.
- (b) The tally *contra X Y Z de* such and such a sum with, perhaps, added particulars of the transaction.
- (c) The form which is inscribed *Tallia X Y Z*, the tally of so-and-so, *de* such and such a sum.

The second of these seems generally to have been used when there were, so to speak, three parties involved: the tally is against *B* of (*de*) certain moneys received from *C* for which *B* will have to account to *A*. Thus Letcombe belonged to the Abbot of Cluny: the Letcombe tallies acquit tenants there in the eyes of the abbot or his receiver as against the reeve who had collected the moneys: the form is therefore *contra prepositum* (against the reeve). Again, the British Museum tally *contra* Ralph de Spigurnel, constable of Dover Castle, concerning the ward—

<sup>1</sup> With this curious word compare the modern French *coche*, meaning the mark on a tally: it survives in *hop-scotch*.

*i.e.* the charge for repairing that castle—of Gravesend, would acquit the men of Gravesend at the Exchequer as against the constable.

The third form is again more simple: in the use above cited it would witness in favour of *A* that he had spent certain moneys upon *B*. For instance, of two private tallies in the Record Office Museum one reads: 'Horton. The tally of Thomas Symonds reeve there, of £14 *paid* to Stephen Velewet'; the other is *against* the reeve of Letcombe of money *received* by him of the farm and rent of [the term of] St. John.

(6) Finally, it must be remembered that the nearer a man was to official life the more his private tallies would be governed by the Exchequer rules.

Summing up, we may say that the form of private tallies varies indefinitely with circumstances: while these notes should have shown that the cutting of Exchequer tallies went by immutable rule from the twelfth century downwards.