

**THE ANCIENT EXCHEQUER OF  
ENGLAND; THE TREASURY; AND  
ORIGIN OF THE PRESENT  
MANAGEMENT OF THE EXCHEQUER  
AND TREASURY OF IRELAND**

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The Ancient Exchequer of England; The Treasury; And Origin of the Present Management of the Exchequer and Treasury of Ireland by F. S. Thomas

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**F. S. THOMAS**

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THE  
**Ancient Exchequer**

OF

ENGLAND ;

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AND

ORIGIN OF THE PRESENT MANAGEMENT

OF THE

**Exchequer and Treasury of Ireland.**

By F. S. THOMAS,

SECRETARY OF THE PUBLIC RECORD OFFICE.

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## PREFACE.

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THE Writer of this work being incidentally employed in the consideration of the Public Records, with a view to their proper Arrangement in the Public Record Office, found it necessary to give his particular attention to the course and mode of transacting business in the Exchequer.

The information which he desired to possess is, in a great measure, to be found in the Records, many of which are very bulky, others are dispersed in various places, and some (perhaps many) have not yet emerged from the obscurity into which they had fallen before the passing of the Public Records Act, 1 and 2 Vict. c. 94.

Notwithstanding the assistance afforded by the invaluable work of Madox, the useful works of Gilbert, Hale, and Vernon, and from the original documents, the writer found himself engaged in a task of no small labour. He had at first no view to publication, but as he advanced in his pursuit, the subject became more and more interesting to himself. The arrangement of his materials seemed to throw new light on the History of the Exchequer, and at length it occurred to him that he had acquired information which might be interesting and practically useful to others, if arranged in a simple, concise, and connected form.

Such are the circumstances to which this little work owes its origin. It comprises—

1. A sketch or brief History of the Exchequer, from its origin to the present time.
2. A sketch of the Ancient Revenue of the Crown.
3. A description of the Process for bringing in the Revenue.
4. A statement of the nature of the Offices of the Sheriffs and other Accountants with respect to the Revenue, and of the manner of bringing in and accounting for the same, which latter may be considered the Returns to the Process.
5. A statement of the Chief Revenue Rolls, explanatory of the *Charge* and *Discharge* of Sheriffs and other Accountants, and of the mode of entering and recording the Revenue. For the purpose of following out the Plan proposed in describing the Proceedings in the order in which they occurred, it would seem to have been proper to have described the Pipe Rolls before speaking of the Process, because the first proceedings were to enter on those Rolls the Items or *Charge* against the Accountants respectively, and from which copies were made and sent out with the Summons; on the other hand, the Rolls contain also the *Discharge*, which could only be finally entered up after the Sheriffs had accounted. It has therefore been thought more advisable to describe the Pipe Rolls and a few other Records in the order here stated, rather than to describe one Record in one place and the rest relating to the subject elsewhere.
6. The History and Functions of the Exchequer Officers. These matters have been placed at the end, as the details of them, however important to be understood, would have rather encumbered and confused the general History.



A brief History of the Treasury is added, as arising out of the Exchequer; and following that, as necessarily connected, is shown the origin of the present Management of the Treasury and Exchequer of Ireland. These, with other passages in the present volume, are here reprinted with additions from the "Notes of Materials for the History of Public Departments," collected by the writer and privately printed in the year 1846.

The writer is very sensible of the imperfections of his work. His explanations of the old Exchequer Records might have been more full and satisfactory if he had waited for the further discovery and examination of materials; still his object has not been to enlarge, but to give all that was necessary as concisely as possible, and, judging by the difficulties which he has had to overcome, it has appeared to him, and he has been encouraged by others to believe, that his materials, as now arranged, may be practically useful to those who desire to understand the Exchequer Records and the History of the Exchequer.

The Index at the end of the work will greatly facilitate the means of easy reference to any subject desired.

F. S. THOMAS.

*Public Record Office, Rolls House,  
4th April, 1848.*

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## THE EXCHEQUER.

THE Ancient Exchequer (*a*) of England was similar to that of the Normans, and is supposed to have been introduced into England by the Conqueror, as no mention is made of an Exchequer in times preceding the Conquest; but soon after that event it is frequently mentioned by Historians and in Records (*b*). The Great Officers who presided at the Exchequer were all, or most of them, new, that is, had different functions from those of the Great Officers of the King's Court or Palace in the English or Anglo-Saxon times (*c*).

Whatever difference of opinion there may be as to the precise time of the establishment of this Court, we have proof of its existence as early as Henry I., as there is one of the Great Annual Rolls of Accounts, a Pipe Roll of the 31st of that King's reign, still preserved. And we find also in that reign that there were Judges or Governors of this Court styled *Barones Scaccarii*.

The Court was held in the King's Palace, but it is not on that account to be confounded with the *Curia Regis*, but rather as a Member thereof: for there were *Pleas in the King's Court* and *Pleas in the Exchequer*, and when Pleas were had at the Exchequer, the proper way to express it seems to have been thus—in *Curia Regis ad Scaccarium*, or in *Curia Regis apud Westmonasterium ad Scaccarium* (*d*).

When the Exchequer was held at Westminster, there were two principal rooms for the Barons to sit in; one was called

(*a*) It is said to have been called the Exchequer, from the chequered cloth resembling a Chess-board, which covered the table, and on which, when the accounts were made up, the sums were marked and scored with counters.

In the ancient Dialogue concerning the Exchequer, Book I., chap. i., written probably in the time of Henry II., the Exchequer is described "as a square board, of about ten feet in length, and five in breadth, fixed up in the shape of a table, for people to sit round, with a border of about four inches high all round it, to prevent anything falling of, and a cloth bought in Easter term marked with black squares, distant from each other about a foot or a span, laid upon the upper Exchequer, and was like a chess-board. In the squares counters were regularly placed." See also Book I., chap. v., under the head "*Accountant*." Also Book II., chap. xxvii. of the Dialogue.

And in the Dialogue, it states that the cashier carried his coffer of silver from the Under to the Upper Exchequer, to be examined by weight and combustion; therefore the offices of Weigher and Melter seem rather to belong to the Upper Exchequer. See Dialogue, Book I., chap. iii., and chap. vi., under the heads "*Cashier*" and "*Melter*."

(*b*) *Madax* (folio), 120, 121.

(*c*) *Id.* 127.

(*d*) *Id.* 57.