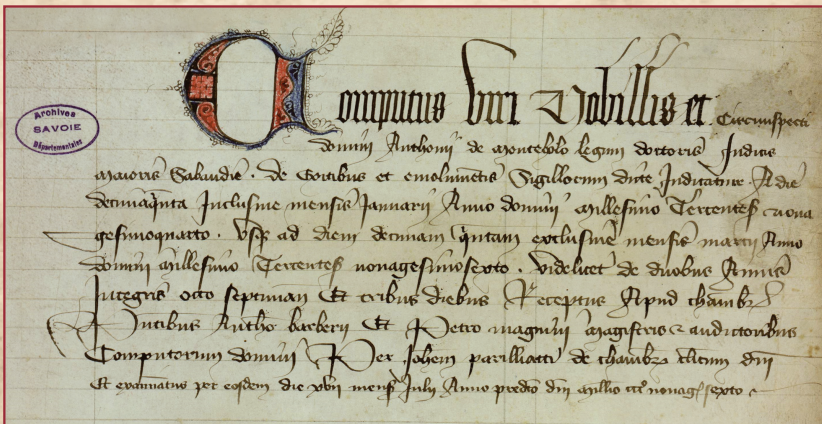




# ACCOUNTS AND ACCOUNTABILITY IN LATE MEDIEVAL EUROPE

Records, Procedures, and Socio-Political Impact



Edited by  
Ionuț Epurescu-Pascovici

BREPOLS

ACCOUNTS AND ACCOUNTABILITY  
IN LATE MEDIEVAL EUROPE

UTRECHT STUDIES IN MEDIEVAL LITERACY

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# From the Auditing of Accounts to Institutional Accountability in Late Medieval Europe\*

IONUȚ EPURESCU-PASCOVICI

**B**ecause the history highlighted in this volume still reverberates today, six or seven centuries later, to reflect on the institutional and fiscal innovations of the later Middle Ages one might start from late modern ordinary language. An idiomatic feature of the contemporary world's lingua franca – (American) English – is to describe the apportioning of responsibility and blame, from politics to the judiciary, as ‘bringing to account’, ‘holding accountable’, or more generally ‘demanding accountability’. So widespread is this vernacular that one rarely reflects on the fact that its original meaning was linked to financial records and numeracy, except for the occasional care to distinguish between ‘accountability’ in the broader sense and ‘accountancy’ in the narrow sense of financial numeracy. That counting should have become the

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preferred metaphor for political and judicial responsibility is explained by the social history driving the semantic shift. Beyond the crucial but recent part played by financial capitalism, this history goes back to the twelfth century and the political and institutional reforms that entailed a use of accounts unprecedented since the Roman Empire. These twelfth-century beginnings were marked by considerable ambivalence between financial accountancy, the accountability of officials and administrators, and a more traditional sense of social and moral responsibility – an ambivalence reflected in the different uses of the very term *computus*, ‘account’ (from Latin *computare*: to ‘reckon’, ‘count’, or ‘calculate’). It might denote both the financial record itself as well as the act of taking responsibility for one’s conduct in office and the process whereby this was achieved, i.e. some form of auditing – hence the phrase ‘*venire ad computum*’ (‘to come to account’).<sup>1</sup> *Computus* was used together or interchangeably with *ratio*,<sup>2</sup> translatable as the ‘reason’ or ‘rationale’ for one’s deeds; in the late Middle Ages *ratio* appears in the title of the private registers and account books of (generally) bourgeois and literate professionals, the *libri rationis* or *livres de raison*. This points to the complex dynamic of mutual influence between the use of financial accounts in government and in society at large.<sup>3</sup>

Between them, the individual contributions to the present volume show how financial and administrative accountability developed and left its mark on society as the accounting innovations of the twelfth and early thirteenth centuries became widespread throughout Latin Europe in the succeeding period, c. 1250-1500. It falls to this introductory chapter to sketch a conceptual framework through a discussion of salient issues in the recent historiography of the subject, illustrated with examples from the twelfth to fifteenth centuries.<sup>4</sup> The

<sup>1</sup> T. BISSON, *Fiscal Accounts of Catalonia under the Early Count-Kings* (1151-1213), 2 vols. (Berkeley, 1984), 1, p. 17.

<sup>2</sup> “*rendre bon compte et loyal raison*”, in Savoy’s 1351 ordinances on the auditing of accounts; C. NANI, “I primi statuti sopra la Camera dei conti nella monarchia di Savoia”, *Memorie della Reale Accademia delle Scienze di Torino, Scienze morali, storiche e filologiche*, 2nd series, 34 (1881), pp. 161-215, at p. 200 (article IV); and see *infra*, n. 48.

<sup>3</sup> What is more, the church made important advances in managerial accountability; see R. BERKHOFER, *Day of Reckoning: Power and Accountability in Medieval France* (Philadelphia, 2004), and Armand Jamme’s chapter in this volume for the Papal States.

<sup>4</sup> The fundamental overview of twelfth-century institutional accountability is T. BISSON, *The Crisis of the Twelfth Century: Power, Lordship, and the Origins of European Government* (Princeton, 2008), pp. 322-349; a very useful conceptual framework and up-to-date review of the literature is provided in J. SABAPATHY, *Officers and Accountability in Medieval England, 1170-1300* (Oxford, 2014); see also A. JAMME, “Histoire médiévale et comptabilités: Renouveau d’un

final section of this introduction highlights what the volume brings new to the study of accounts and accountability in the later Middle Ages and explores how the findings of the different chapters relate to each other.

Arguably the most important of these interwoven threads, at least for the purposes of the present volume, are finances and administration. Their close interrelation is evident from the earliest extant series of fiscal accounts mass-produced by medieval governments, starting in the twelfth century. In an increasingly monetised economy, governments needed financial accounts as well as procedures and trained personnel for their verification: first, to keep track of individual revenues; and secondly, to access credit, which was made all the more necessary by ballooning payments to suppliers. As the examples of twelfth-century Normandy, Catalonia, and Flanders suggest, fiscal administrations relying on large series of financial records and their examination by auditors and preservation in archives tended to emerge in regions of sustained commercial activity.<sup>5</sup> Throughout the late medieval and early modern period the state relied on the financial expertise of the bourgeois traders and bankers.<sup>6</sup> This notwithstanding, land – in the broadest sense, with rivers and mills, roads and tolls, and so on – and men continued for many centuries to represent by far the most important resources. In such a society of highly territorialised power, keeping tabs on the conduct and performance of local agents was paramount. England is a case in point:<sup>7</sup> the introduction of financial accounts (the pipe rolls) and auditing in the mid-twelfth century went hand in glove with the commercialisation of society. But the latter development was driven by the proliferation of markets not only in towns but throughout the countryside,<sup>8</sup> and the

champ historiographique, renouvellement des perspectives d'édition", in: *Pourquoi éditer des textes médiévaux au XXI<sup>e</sup> siècle* (Paris, 2014: *Discussions* 9), <<https://www.perspectivia.net/publikationen/discussions/9-2014>>.

<sup>5</sup> V. MOSS, "Normandy and England in 1180: The Pipe Roll evidence", in: *England and Normandy in the Middle Ages*, ed. D. BATES and A. CURRY (London, 1994), pp. 185-195, at pp. 194-195; BISSON, *Fiscal Accounts*; W. BLOCKMANS, "Flanders", in: *The New Cambridge Medieval History*, 5, ed. D. ABULAFIA (Cambridge, 1999), pp. 405-416, at pp. 407-410.

<sup>6</sup> This is one of the themes of a recent general synthesis of the topic: J. SOLL, *The Reckoning: Financial Accountability and the Rise and Fall of Nations* (New York, 2004); a detailed case study of the relation between financial auditing and the late medieval bourgeois milieu is A. LEMONDE, "Le premier banc des comptes delphinal: Composition, influences et pratiques (1307-1340)", in: *De l'autel à l'écrivoire: Genèse des comptabilités princières en Occident*, ed. Th. PÉCOUT (Paris, 2017), pp. 249-268.

<sup>7</sup> M.J. JONES, "Origins of medieval Exchequer accounting", *Accounting, Business and Financial History* 19.3 (2009), pp. 259-285.

<sup>8</sup> R. BRITNELL, *The Commercialisation of English Society, 1000-1500* (Cambridge, 1993).

English court of accounts, the Exchequer, reached out to every county of the kingdom (for comparison, in the mid-twelfth century the effective control of the king of France barely reached beyond the Île-de-France).<sup>9</sup> The Exchequer, it has been recently argued, might also have benefitted from the experiments in managerial accountability of lords who entrusted the administration of their landed estates to stewards and bailiffs.<sup>10</sup> The example of Savoy, ‘the guardians of the Alps’, similarly indicates that even a principality that relied on the taxation of international trade prioritised the auditing of the financial accounts of local administrators, the castellans. Castellany *computi* are by far and away the bulk of the huge Savoyard fiscal archive, were at the centre of the fourteenth-century regulations on the auditing of accounts, and predate by several years the records of trans-Alpine tolls and customs.<sup>11</sup> In sum, financial and administrative accountability were functionally and almost inextricably linked from the beginning.

But the two are obviously not the same. Today we distinguish between financial and administrative auditing, the latter focussing on whether officials’ actions are justified and authorised. Thus, while one should not force twenty-first-century categories on medieval realities that were more fluid, it remains important to draw analytical distinctions for heuristic and comparative purposes. To reiterate, verifying if local officials kept balanced account books is by no means the only way of holding them to account. In the twelfth century, the auditing of financial accounts was preceded by efforts to enforce the accountability of local officials through judicial procedures.<sup>12</sup> It is debatable whether a direct link can be proven between the crises precipitated by unruly local lordship usurping public authority and the emergence of government through institutions in the twelfth century, as argued by Thomas Bisson. There remained some scope for practices of government in the eleventh century, and certainly the ideal of public authority did not die with the last scions of the Carolingian dynasty.<sup>13</sup> Be that as it may, the point is that twelfth-century mon-

<sup>9</sup> SABAPATHY, *Officers and Accountability*, p. 92.

<sup>10</sup> *Ibid.*, pp. 76-80.

<sup>11</sup> On taxation of trade, see E. COX, “The kingdom of Burgundy, the lands of the house of Savoy and adjacent territories”, in: *The New Cambridge Medieval History*, 5, pp. 358-374, at p. 365; the accounts of Alpine tolls have been analysed by M.C. Clotilde DAVISO DI CHARVENSOD, *I pedaggi delle Alpi occidentali nel Medio Evo* (Turin, 1961).

<sup>12</sup> BISSON, *Crisis*, pp. 320-324.

<sup>13</sup> S. REYNOLDS, “Government and community”, in: *The New Cambridge Medieval History*, 4.1, ed. D. LUSCOMBE and J. RILEY-SMITH (Cambridge, 2004), pp. 86-112.

archs began their reform work with the restoration of justice and turned to inquests to hear locals' complaints against abusive officials. In Bisson's words, this accountability was "moral, remedial, judicial",<sup>14</sup> rather than financial.

This early accountability had roots in Christian culture: *reddere rationem*, ('to render account'), was a biblical phrase evoking the final judgement<sup>15</sup> (the association persisted and it lent a moral dimension to late medieval accounting and auditing procedures, as discussed below). Inasmuch as such procedures were exceptional rather than routine they might not qualify as administrative – a point that has been made in relation to Louis IX's inquests. These fact-finding missions were central to Louis's efforts at better government, proof that remedial accountability remained central even in the middle of the thirteenth century. The inquests had a strong moral dimension. As with Alfonso I of Aragon in the second half of the twelfth century, it was the king of France who on the eve of his crusade took the initiative of inviting local communities to voice their complaints against the abuses of government agents. His inquests have recently been described as "*enquêtes de réparation*", akin to appellate justice ("*une justice d'appel*"), seeking to restore social order by (eventually) making reparation.<sup>16</sup> The aim was to correct the officials' conduct, not sack them (the inquisitors had no mandate in this regard); to give redress for wrongs rather than punish.<sup>17</sup>

The developments reviewed above can be seen as characteristic of a transitional phase from traditional ideas of social and moral responsibility to one's superior – a lord, in most cases – to the emergence of institutional accountability. It has been recently suggested that the two should be approached as ideal types,<sup>18</sup> and it seems the case that outside the late modern West accountability relying on procedures and trained professionals never fully did away with considerations of social bonds of family, friendship, or patronage. The key point, however, is that institutional accountability, at first judicial and remedial, while not explicitly developed as an alternative to traditional loyalties, in the long run came to displace them, without, however, eliminating them alto-

<sup>14</sup> BISSON, *Crisis*, p. 324.

<sup>15</sup> *Ibid.*; and see C. LENOBLE, "Comptabilité, ascèse et christianisme: Note sur la formation et la diffusion d'une culture comptable chrétienne au Moyen Âge", in: *De l'autel à l'écrivoire*, pp. 21-47, esp. pp. 35-41.

<sup>16</sup> M. DEJOUX, *Les enquêtes de Saint Louis: Gouverner et sauver son âme* (Paris, 2014), pp. 73-76.

<sup>17</sup> *Ibid.*, pp. 201-202.

<sup>18</sup> SABAPATHY, *Officers and Accountability*, p. 90 n. 48.



gether. While the loyalty of official agents remained essential, their performance in office could be put into numbers and evaluated more readily. An official's attachment to his lord could now be expressed not only through the traditional idiom of loyalty, deference, and gift-giving but also through keeping his accounts in order, responding with due diligence to written memoranda,<sup>19</sup> and most importantly through the size of his financial contribution. The 'new men' who rose from modest backgrounds to the highest levels of power, of whom Enguerran de Marigny, Philip IV's chief minister, is the most famous, were skilful political operators and knowledgeable of the law, but they increasingly had expertise in financial accounts.

Even once financial accountancy became individualised from the more traditional practices of moral and judicial accountability, the path to financial auditing in the modern sense was by no means linear. The auditing of local officials' yearly accounts of revenues and expenses was preceded in the twelfth century by a kind of 'prescriptive accountability' of land surveys and inventories.<sup>20</sup> The aim was to assess the yield of the prince's local patrimony and fix in writing the revenues that were expected annually from local administrators. As such, these records constituted a necessary first step for the production and verification of yearly financial accounts. The transition towards full accountability involved hybrid accounts that included both prescriptive information and real data on annual revenues, as in late twelfth-century Catalonia.<sup>21</sup> As Thomas Bisson has argued, the early Catalan experiments in accounting were "still more concerned with defining the rights and domain than with ascertaining balances of receipt and expense",<sup>22</sup> in contradistinction to the goals of modern financial administration.

The imbrication of financial genres similarly characterises the late thirteenth century financial accounts of the count of Provence.<sup>23</sup> But it is the Savoyard case that exemplifies the persistence into the fifteenth century of

<sup>19</sup> See Alberti's famous valorisation of neat accounts without signs of suspicious alterations as proof of both financial and by implication moral trustworthiness: Leon Battista Alberti, *The Family in Renaissance Florence: Book III*, trans. R. NEU WATKINS (Prospect Heights, 1994), p. 67. I analyse the ideal of diligence in office – *bona* or *debita diligencia* in the *computi* of the Savoyard castellans – in a forthcoming article.

<sup>20</sup> BISSON, *Crisis*, 325-28.

<sup>21</sup> BISSON, *Fiscal Accounts*, 1, pp. 100-101, 153.

<sup>22</sup> *Ibid.*, p. 152.

<sup>23</sup> Th. PÉCOUT, "Aux origines d'une culture administrative: Le clergé des cathédrales et la genèse d'une comptabilité princière en Provence à la fin du XIII<sup>e</sup> siècle", in: *De l'autel à l'écrivain*, pp. 49-67, at p. 54.

hybrid accounts, with features of prescriptive or patrimonial accountability and modern financial accountability based on periodic audits – this despite the existence of separate and detailed patrimonial records, the *extente*. The *extente* were land and revenue surveys drawn for each castellany – the basic territorial-administrative unit – as a prerequisite for the castellans' periodic accounts of revenues and expenses.<sup>24</sup> But in practice the *extente* or a summary thereof – *extractus extente* – were used more rarely than the theory would suggest and were not renewed for decades. The current account was commonly drafted on the basis of the previous one. Not surprisingly, the castellans' regular (often yearly) accounts of revenues and expenses came to include memoranda and injunctions from auditors of a prescriptive nature, meant to prevent the usurpation of the count's lands and rights – quite frequently to ensure that a grant for, say, twenty years did not lead through negligence to the permanent loss of that revenue. This overabundance of caution was in response to the increased autonomy of castellans from the middle of the fourteenth century<sup>25</sup> – in part a function of the count's need for loans from his officials – and the traumatic effects of the plague. But more profoundly, it reflected the need to draw more heavily on the revenues of the castellanies, farming them out for years in return for advance payments as the realm's finances became stretched by wars and building projects. As such, the concern for keeping tabs on temporary alienations of patrimony was accompanied by instructions to castellans to raise more revenue by exploiting more efficiently the resources under their control. The preservation of patrimony and its more efficient exploitation were two facets of the same accounts.<sup>26</sup>

Similarly, it is essential to note the close connection between accounting and numeracy on the one hand, and pragmatic literacy on the other. Simply put, the distinctive mark of late medieval accountability is that it was written. Its procedures, starting with financial auditing itself, were made possible by a

<sup>24</sup> N. CARRIER and F. MOUTHON, “*Extentés et reconnaissances de la principauté savoyarde: Une source sur les structures agraires des Alpes du Nord (fin XIII<sup>e</sup> – fin XV<sup>e</sup> siècle)*”, in: *Terriers et plan-terriers du XIII<sup>e</sup> au XVIII<sup>e</sup> siècle*, ed. G. BRUNEL, O. GUYOTJEANNIN, and J.-M. MORICEAU (Paris, 2002), pp. 217-242.

<sup>25</sup> As early as the 1330s in the bailiwick of Vaud: B. ANDEMATTEN, “Officier princier et patrimoine familial: Châtelains et vidomnes dans le pays de Vaud savoyard”, in: “*De part et d’autre des Alpes*”: *Les châtelains des princes à la fin du Moyen Âge*, ed. G. CASTELNUOVO and O. MATTÉONI (Paris, 2006), pp. 177-188, at p. 185.

<sup>26</sup> I. EPURESCU-PASCOVICI, “The castellany accounts of late-medieval Savoy: A source-oriented approach”, *New Europe College Odobleja program Yearbook* (2014), pp. 81-109, at pp. 86-87.

documentary trail of parchment and paper connecting agents spread throughout the territory, sometimes over mountain ranges and seas, as was the case of the House of Savoy and the Crown of Aragon, both discussed in several contributions to this volume. The proliferation of financial accounts is one manifestation of an increase in the volume of socio-economic records, down to the level of everyday affairs, so spectacular that it has been termed a ‘documentary’ revolution.<sup>27</sup> Literacy was just as important as numeracy in the twelfth-century Catalan and fourteenth-century Savoyard *computi*, in which numerical figures co-exist with large chunks of text, including, as discussed above, notes and memoranda.<sup>28</sup> Conversely, in accounts such as the pipe rolls of the Exchequer and the paper *cahiers* of the Dauphiné the textual bits are streamlined – notably through heavy abbreviation in the former case.<sup>29</sup> The key point then, as already intimated, is that the trail or network of records underpinning late medieval accountability included a range of supporting documents in addition to the accounts themselves, from the descriptive inventories (*extente*) on the basis of which the yearly accounts were drawn to writs to letters of receipt (*littera de testimonio et recepta pecunie* in Savoy).<sup>30</sup> On the other hand, it is worth emphasising that accounting records were individualised within the mass of writings brought forth by the general advances of pragmatic literacy: in England, the rolls of parchment were a novel documentary format, introduced by the Exchequer and associated almost exclusively with its accounting.<sup>31</sup>

The foregoing discussion has highlighted how accountability was asserted by governments in a moral, judicial, and eventually administrative sense. The other side of this picture is that in the later Middle Ages financial accountability might run counter to administrative accountability. In chronic need of liquidities to finance their projects of consolidation and expansion, dynasties put

<sup>27</sup> P. BERTRAND, *Les écritures ordinaires: sociologie d'un temps de révolution documentaire (entre royaume de France et Empire, 1250-1350)* (Paris, 2015).

<sup>28</sup> For an example of the *narrativité* of the Catalan *computi*, see BISSON, *Fiscal Accounts*, vol. 2, p. 177; and see *infra*, note 48, for their dialogical element.

<sup>29</sup> A sizeable sample of Dauphinois accounts has been edited in G. DE MANTEYER, “Les finances delphinales: Documents (1268-1370)”, *Bulletin de la Société d'études des Hautes-Alpes* 63 (1944), pp. 201-782.

<sup>30</sup> The reason why there are more numbers and less descriptive text in the pipe rolls in comparison with the Savoyard accounts that they inspired is that the Exchequer kept its memoranda in a separate series of rolls, whereas the Savoyards inserted them in the *computi*; see J. CONWAY DAVIES, “The memoranda rolls of the Exchequer to 1307”, in: *Studies presented to Sir Hilary Jenkinson*, ed. J. CONWAY DAVIES (Oxford, 1957), pp. 97-154.

<sup>31</sup> M. CLANCHY, *From Memory to Written Record: England 1066-1307*, 2nd edn. (Oxford, 1993), pp. 135-142.

pressure on local officials to raise more money, either through new taxes, which were resisted,<sup>32</sup> or through a more rigorous and exacting exploitation of traditional rights and revenues. The maximisation of fiscal revenues, itself made possible by the techniques of financial accountability, conflicted with the traditional imperative of good governance, and thus with the accountability of local officials in a moral-judicial and administrative sense. As John Sabapathy has put it, summarising the historiographical debate, “money and fiscal competence in one arena; ethics, conduct, lawbreaking in another is the apparent division of labour”.<sup>33</sup>

Thirteenth-century England is an excellent example of this scenario. There, a highly efficient central government machine continually increased the financial targets on the *firma comitatus* or county farm, a lump sum which the sheriff had to raise as administrator of the county’s various economic resources. When this proved insufficient, an alternative was explored: curtailing the sheriffs’ autonomy by demanding itemised accounting of each and every revenue and expense – hence the name ‘custodial sheriffs’. As the increasingly onerous financial demands were passed by sheriffs onto local communities, these complained to the king, insisting on the appointment of local notables as sheriffs, in the hope they would be more sparing of the local economy.<sup>34</sup> Elsewhere, as governments prioritised financial administration, the adverse repercussions on local agents’ accountability in office manifested themselves differently. In Savoy, the need to finance the expansion of the principality was similarly the driving factor behind the falling standards of castellans’ conduct in office from the second half of the fourteenth century, but the scenario was different. The office of castellan was increasingly given to aristocrats (and some urban notables) who could advance large sums of money to the count, so that some castellanies stayed in the same family for the better part of a century.<sup>35</sup> It is in this period that locals’ complaints against castellans’ conduct become noticeable.<sup>36</sup>

<sup>32</sup> See Nicolas Carrier’s chapter in this volume.

<sup>33</sup> SABAPATHY, *Officers and Accountability*, p. 90.

<sup>34</sup> *Ibid.*, pp. 116-120, 122; R. CASSIDY, “Simon de Montfort’s sheriffs, 1264-65”, *Historical Research* 251 (2018), pp. 3-21; and see Cassidy’s chapter in this volume.

<sup>35</sup> See G. CASTENUOVO, *Ufficiali e gentiluomini: La società politica sabauda nel tardo medioevo* (Milan, 1994), pp. 328-329, and the lists of castellans compiled in A. DUPERRAY, *Inventaire-index des comptes de châtellesie et de subsides* (Chambéry, 1996).

<sup>36</sup> Gabriel PÉROUSE, *Les communes et les institutions de l’ancienne Savoie d’après les archives communales* (Chambéry, 1911), pp. 5-7; on the slow development of collective action to resist the administration, see M. GELTING, “Between prince and peasant: The ambiguous role of the parish community in fourteenth-century Maurienne”, in: *Bauern zwischen Herrschaft und*

Were then such castellans officials of the state? While this is a specific question that calls for a specific answer, it is put here as an entry-point into the larger issue of the parameters that define administrative service in the later Middle Ages (including *baillis*, seneschals, and other kinds of local officer). To this end I draw on John Sabapathy's discussion of how historians and social scientists have defined institutional office, and his own conceptual framework for studying the accountability of medieval officers.<sup>37</sup> On a basic standard of administrative professionalisation, namely that officials should be replaceable – relegated or removed from the system altogether – the status of fifteenth-century Savoyard castellans is actually difficult to decide, for while some continued to be appointed for limited intervals, others monopolised the office. More parameters, then, need to be taken into account – both to answer this question and to define late medieval administrative accountability. Useful criteria include the delineation of officials' responsibilities and jurisdictions, their place in a hierarchical structure governed by rules, and their use of resources that belong to the office rather than themselves. The last point is particularly open to interpretation. It has been pointed out that in contrast to the agents of the modern state, medieval officials drew more heavily on their own socio-economic assets and correspondingly were less reliant on the resources of their office (not coincidentally they were generally recruited from the socio-political elites). This, together with the observation that until the end of the Middle Ages there was no conception of 'the state' as distinct from social and political relations, forms the basis of a critique of the state as an analytical category in the study of medieval history;<sup>38</sup> but one may accept both points without being thereby committed to the vision of a 'stateless' Middle Ages. Lastly, to answer the question of castellans' status as public officials within a professional administrative structure it may prove useful, as Sabapathy suggests, to examine the dynamic of their accountability to the central government: beyond the formalism of regular auditing, what do test cases tell us about the balance of power between auditors and castellans (and other local offi-

*Genossenschaft: Peasant Relations to Lords and Government, Scandinavia and the Alpine Region (1000-1750)*, ed. J.R. MYKING, G. THOMA, and T. IVERSEN (Trondheim, 2007), pp. 109-32; for a case-study exploration of the tensions between castellans and the local community, see P. LAFARGUE, "Entre ancrage et déracinement: Les élites chambériennes et la fonction châtelaine (fin XIII<sup>e</sup> – XV<sup>e</sup> siècle)", in: "*De part et d'autre des Alpes*", pp. 189-219.

<sup>37</sup> SABAPATHY, *Officers and Accountability*, pp. 20-22.

<sup>38</sup> R. DAVIES, "The medieval state: The tyranny of a concept?", *Journal of Historical Sociology* 16.2 (2003), pp. 280-300, at pp. 289-293.



cers)? Bearing in mind the considerable regional and chronological variation, was accountability through financial and administrative audits modelled on judicial procedures and thus rather conflictual, or was it *more* (for these are not mutually exclusive options) about dialogue and negotiation between central and local officials?

Recent and important work on late medieval institutional accountability has focussed on the *chambres des comptes*, thus approaching the auditing process from an institutional perspective. The emphasis falls on those elements that auditing process had in common with judicial procedures, while the dialogical dimension of auditing, although not rejected, is subordinated to a judicial and symbolic framework.<sup>39</sup> This works well in the English case, where the upper chamber of the Exchequer was a *court* of account, but does not work well for twelfth-century Catalonia or thirteenth- and fourteenth-century Savoy. The merits of such studies notwithstanding, there are obvious problems with this approach: the advent of the *chambres des comptes* often amounted to little more than the institutionalisation of auditing practices that had developed gradually over a century and now received formal codification. For example, in the first rule book of the French *chambre des comptes*, the focus is not on institution-building in the positive sense of (re-)defining the substance of auditing procedures, but on specifying the personnel of the *chambre* and asserting royal control through a stricter regulation of their operations, notably injunctions *against* specific practices under the threat of severe sanctions (for instance articles 8, 14, 18, 19, 20 and 24).<sup>40</sup> The precocious English Exchequer is an exceptional case, but the functioning of this institution was not beyond controversy in the late twelfth century. As John Sabapathy has argued, veiled polemics centred precisely on the arbitrary aspects of the auditing process.<sup>41</sup> In France there was considerable overlap between the functions and personnel of the *chambre des comptes* and the treasury.<sup>42</sup>

<sup>39</sup> O. MATTÉONI, “Vérifier, corriger, juger: Les chambres des comptes et le contrôle des officiers en France à la fin du Moyen Âge”, *Revue historique* 641 (2007), pp. 31-69, at pp. 33-35.

<sup>40</sup> *Les chambres de comptes en France aux XIV<sup>e</sup> et XV<sup>e</sup> siècles*, ed. Ph. CONTAMINE and O. MATTÉONI (Paris, 1998), pp. 3-8.

<sup>41</sup> SABAPATHY, *Officers and Accountability*, pp. 106-107.

<sup>42</sup> É. LALOU, “La chambre des comptes de Paris: Sa mise en place et son fonctionnement”, in: *La France des principautés: Les chambres des comptes en France aux XIV<sup>e</sup> et XV<sup>e</sup> siècles*, ed. Ph. CONTAMINE and O. MATTÉONI (Paris, 1996), pp. 3-15, at pp. 8-9.

More problematic is the choice of privileging the so-called ritual nature of auditing process.<sup>43</sup> It highlights the ceremonial pomp and visual rhetoric staged by the auditors so as to assert their authority over the officials who came to render account. While this is obviously interesting, it is based on a few extant illuminations in manuscripts emanating from the French *chambre des comptes*, whose auctorial agendas are left unexplored (the promotion of the ideology of the rising late medieval state and its institutions is the obvious possibility). The key point is that we simply cannot verify the effects of this visual rhetoric.<sup>44</sup> That recourse was made to it might well suggest that the auditors were doubtful in the first place of the effectiveness of the institutional censures available to them. When learned but low-origin *magistri* audited the accounts of prominent officials drawn from the ranks of magnates, they would understandably have turned to visual rhetoric and religious symbolism as a way of offsetting the imbalance of status. Routine exposure, however, as is the case with the auditing of annual accounts, would have taken off much of the edge of the ceremonial and visual symbolism: a novice official might have felt overwhelmed the first few times he faced the auditors but would eventually get over it.

The alternative view of late medieval audits as processes predicated on dialogue and negotiation has much to recommend it, although, to reiterate, this was obviously not an either / or scenario. For one, it has been recognised that the administrative sanctions imposed on delinquent officials were rare and hard to enforce on the ground – something that does not square with the idea of auditing as a judicial practice of sorts.<sup>45</sup> That officials' abuses were often solved in the courts of *justice* rather than of account points to the limits of *administrative* censures.<sup>46</sup> On the other hand, softer means were sometimes preferred, such as a discourse emphasising the moral value of officials' good conduct, albeit with limited success.<sup>47</sup> The dialogical dimension of late twelfth-

<sup>43</sup> MATTÉONI, "Vérifier, corriger, juger", pp. 41-47.

<sup>44</sup> On the general question of studies of medieval ritual, see Ph. BUC, *The Dangers of Ritual* (Princeton, 2001).

<sup>45</sup> SABAPATHY, *Officers and Accountability*, pp. 123-25; MATTÉONI, "Vérifier, corriger, juger", p. 62; A. DEMURGER, "Carrières normandes: Les vicomtes (1350-1450)", in: *L'État moderne et les élites, XIII<sup>e</sup>-XVIII<sup>e</sup> siècles: Apports et limites de la méthode prosopographique*, ed. J.-Ph. GENET and G. LOTTES (Paris, 1996), pp. 97-109 (p. 100 for two revealing examples).

<sup>46</sup> More than half of those accused of abuse of office in fourteenth-century France were mid-level administrators, not unlike the Savoyard castellans discussed in several chapters of this volume; R. TELLIEZ, "*Per potentiam officii*": *Les officiers devant la justice dans le royaume de France au XIV<sup>e</sup> siècle* (Paris, 2005), pp. 251-252.

<sup>47</sup> SABAPATHY, *Officers and Accountability*, p. 23.

century Catalan accounts (for example) hardly needs to be brought into relief: in one record the king directly addresses an official, in the vocative case and the second person singular: "...you, Guilelme, have come to an account and reason with me, Alfonso, through God's grace king of Aragon, etc."<sup>48</sup> Furthermore, the Savoyard castellany *computi*, as intimated above, are a good example of hybrid administrative documents that included accounting figures but also detailed instructions to local officials, often cast in value-laden language exhorting compliance in the name of an ideal of service. The visual rhetoric of the French *chambre des comptes* is itself more profitably understood within the framework of dialogue between auditors and officials than of judicial process. As with all organisations, late medieval financial administration was shaped by the interests of the participating parties, of which the focus here has been on auditors and local officials, yet the former should not be seen as a mere extension of the Crown. Tensions were bound to occur when the dynasty was willing to compromise on administrative standards to raise money expeditiously, as in the case of the sale of administrative positions in the territory. Through upbringing and socialisation, the prince shared the cultural outlook of the aristocracy, which continued to provide the most important officials. Conversely, by force of their training and profession, the *magistri* were more invested in institutional procedure and know-how, notwithstanding that they might use their institutional position to look after their private business interests.<sup>49</sup> Their efforts to ensure the promotion of financially competent local officials met with mixed results at best.<sup>50</sup>

The path from accounts to accountability, then, was anything but straightforward. It is not hard to see why historians of medieval accountability have concerned themselves so much with the accounting records themselves – their structure and internal logic – and the technicalities of auditing procedures. It is simply because the evidence is so rich and inviting. It provides so much detail on record-keeping and auditing procedures that the opportunity to document them with more accuracy than is usually possible in medieval studies is a difficult one to pass up. The minutiae of the *chambres des comptes* rule books and

<sup>48</sup> "Sit notum... quod tu Guilelme Montispessulani uenisti mecum Ildefonso, Dei gratia rege Aragonensi, comite Barchinonensi et marchione Prouincie, ad computum et rationem omnibus debitis et firmanciis et negociis mis, quibus pro me obligatus eras uel ego tibi obligatus eram"; BISSON, *Financial Accounts*, 2, p. 78.

<sup>49</sup> See the case of the Parisian bourgeois Géraud Gueite, master at the *chambre des comptes*, in LALOU, "La chambre des comptes", p. 14.

<sup>50</sup> MATTÉONI, "Vérifier, corriger, juger", p. 60.

of the accounting records themselves are an invitation to historians to immerse themselves into the world of late medieval financial bureaucracy. But one runs the risk of losing sight of the larger and more consequential – if less readily documented – socio-political context from which the accounts that we scrutinise today emanated. Because most of the evidence available to historians was shaped by the *auditores computorum* and penned by the clerks working under them, it tends to grant them a role that can be easily exaggerated. But late medieval audits were intended not as exercises in accounting proficiency for the professionals of the *chambres des comptes* but as controls on how territorial officials exercised their financial and administrative roles. While the auditing of accounts proved perfectly capable of providing a correct diagnosis of financial and administrative misconduct, achieving accountability in the strong sense of the term required political will and the means to enforce it. In the first place, a ruler had to embrace the picture that emerged from the clerks' numbers crunching and procedural zeal over the excuses of aristocratic administrators professing their probity in the traditional idiom of loyalty to one's lord. Even then, enforcing administrative censures against officials proved complicated, as the evidence briefly reviewed above suggests. Accounting and auditing practices were embedded in a larger political culture in which the standing of the official whose accounts were examined often mattered more than the accounts' inconsistencies, particularly in the case of well-connected aristocrats. Armand Jamme's chapter in the present volume evinces the Papal *curia*'s tolerance of a good deal of financial irregularity in just such a case. Even as accounting and auditing techniques were perfected in the fourteenth century, accountability remained about more than just record-keeping and bureaucratic procedures: it involved the inculcation of an ethos of administrative responsibility through conduct literature and a variety of memoranda and instructions, at times quite didactic, issued in conjunction with the auditing of accounts.

Beyond the perpetual tension between the administrative accountability of officials expected to ensure good governance at the local level and a strict fiscal accountancy centred on the more efficient exploitation of local resources (as discussed above), the introduction of accounting records could have perverse effects on the stability of a realm if financial and political accountability failed to take root. Detailed, rigorous accounting records made it possible for a dynasty to access credit, including by demanding loans from officials upon their appointment, to be repaid from the positive balance of the administrative unit with which they were entrusted – as was increasingly the case with the

aristocrats and urban notables serving as castellans in Savoy. But the practice spiralled out of control, and at the end of the fourteenth century the count of Savoy complained of the difficulty of removing from office those to whom he owed money.<sup>51</sup> His predicament did not stem from the lack of sophistication of late fourteenth-century Savoyard financial accounting, whose ample cross-references between the *computi* of various local and central officials made it possible to track the flow of assets in ways not very different from double-entry bookkeeping.<sup>52</sup> Rather, it reflected fundamental problems in Savoyard political culture – which, as long as the principality kept expanding, did not escalate into crisis.

Historians of medieval accountability should arguably pay more attention to the agency of administrators,<sup>53</sup> both at centre and in the territory. This would involve different modes of history writing, such as microhistory with its attention to revealing case studies, as an alternative to narratives that see institutions develop organically in response to the needs of the monarchy. The transfer of administrative models, to give one example, cannot be understood without reference to the agency of administrators (see Alessandro Silvestri's chapter in this volume for the instrumental role played by handpicked Aragonese administrators in the organisation of Sicilian finances). Count Pierre II of Savoy has been deservedly credited with introducing in Savoy the system of castellany accounts modelled on the pipe rolls and Exchequer audits with which he had become familiar over a decade spent in England. But as important as the source of inspiration is the way in which the rolls of accounts were reworked and adapted to Savoyard realities. This was not the offspring of one mind but the result of several decades of experimentation, dialogue, and negotiation between the auditors and local castellans, with the count's involvement. In turn, the transfer of the Savoyard system of accounting to Piedmont, an apanage under the dynasty's cadet branch from 1295, entailed efforts to adapt it to the financial practices of northern Italy. Notably, the parchment rolls of daily expenses of the court (*rotuli hospicii*) were soon replaced by paper registers.<sup>54</sup> There are

<sup>51</sup> CASTELNUOVO, *Ufficiali e gentiluomini*, pp. 258-59.

<sup>52</sup> Cf. the case made for double-entry bookkeeping in SOLL, *The Reckoning*.

<sup>53</sup> Cf. J.-L. BONNAUD, *Un État en Provence: Les officiers locaux du comte de Provence au xiv<sup>e</sup> siècle (1309-1382)* (Rennes, 2007), e.g. pp. 24-25; see also the remarks in J.-Ph. GENET, "Conclusion: Chambres des comptes des principautés et genèse de l'état moderne", in: *La France des principautés*, pp. 267-279, at pp. 271-273.

<sup>54</sup> P. BUFFO, "Gérer la diversité: Les comptables des Savoie-Achaïe face aux comptabilités urbaines et ecclésiastiques", in: *De l'autel à l'écrivoire*, pp. 393-413, at pp. 395-398.

limits to the transactional approaches of sociology and anthropology,<sup>55</sup> notably that the focus on the interactions between parties tends to leave out the larger culture in which they are embedded, but in this context a version thereof would be welcome.

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While the present book obviously shares perspectives and approaches with similar volumes on the accounts of the late medieval principalities, its distinctive features are the close, microhistorical focus on how accountability functioned at the local level in connection to finances, administration, and politics, and the interest in both the agency of administrators and the materiality of the records. Some of the areas explored here have not featured prominently in collective volumes on medieval accountability (and certainly not in English) – this is the case of Savoy, whose vast archive of castellany accounts is just beginning to be researched in depth. (The substantial attention paid to Savoy in the present volume reflects the research agenda of the project from which the volume stems, aimed at advancing the study of the Savoyard accounts from an interdisciplinary perspective and in the larger European context.) The volume is divided into three parts, focussing on the links between financial accountability and late medieval politics, the tools of governance – with analyses of the materiality of financial accounts, auditing, and information management – and the impact of accounting on the life of late medieval communities. This division is inevitably artificial as many chapters have several thematic foci.

Part One, “Financial accountability and late medieval politics”, opens with Richard Cassidy’s take on arguably the turning point in the history of late medieval England, the baronial reform movement and the civil war (1258-1264). These crucial events are approached here from the hitherto little explored perspective provided by the Exchequer financial records for those years. Cassidy’s analysis of the Exchequer revenues gives a quantifiable sense of the sheriffs’ exploitation of the counties in the years immediately preceding the reform movement. The chapter spotlights a side of accountability that is less well documented for the medieval period but crucial for understanding the modern

<sup>55</sup> See B. KAPFERER, “Transactional models reconsidered”, in: *Transactions and Meaning: Directions in the Anthropology of Exchange and Symbolic Behaviour*, ed. B. KAPFERER (Philadelphia, 1976), pp. 1-22.

state and its politics: the debate on whether there should be “checks on the king’s own financial autonomy”.<sup>56</sup> Cassidy highlights the reformers’ successes, for instance with respect to their insistence that sheriffs be selected in coordination with the local communities (and ideally from the local elites) and that their administration of the counties be sensitive to locals’ needs. Exploitative fiscal administration is further explored in Roberto Biolzi’s chapter on Piedmont under a cadet branch of the House of Savoy (the so-called Savoy-Achaea dynasty), focussing on the political expedient of manipulating communities’ duty to provide armed men to military expeditions. Fines (*banna*) were strictly enforced in cases of no-show or incomplete equipment, with the aim of using this revenue to fund a professional army. Like Wirth-Jaillard in Part Three (see below), Biolzi shows that the *banna* were the most elastic source of local revenue. This should not come as a surprise: the other revenues of the Savoyard castellannies were either fixed because of their roots in seigniorial dues or, in the case of resources such as the market taxes or the mills, whose exploitation was farmed out annually through negotiation with locals, could not be increased substantially. Wirth-Jaillard’s and Biolzi’s observations about the *banna* are supported by Victoria Bufanio’s findings in her chapter on the accounting techniques necessitated by the management of building sites under Philip of Savoy-Achaea, who turned to ‘monumental politics’ to consolidate his control of Piedmont. Like Biolzi, Bufanio highlights the crucial link between financial accounting and late medieval politics, but from a different angle. She shows that a more exacting collections of revenues, notably from the *banna*, was accompanied by accounting records and procedures capable of ensuring the accurate monitoring of the building expenses, while control of the construction sites was made more efficient by decentralising it once Philip of Savoy had built a network of trusted professionals in the territory.

The contributions to Part Two, “The tools of governance: auditing, information management, and budgeting”, share an interest in both the materiality of the accounting records and the procedures sustained by these accounts, from the Papal curia to the Crown of Aragon (Catalonia and Sicily) to present-day eastern France (Savoy and Burgundy). Both strands, accounting records and auditing procedures, are analysed in detail in the chapter by Esther Tello Hernández on the Aragonese office of the *maestre racional*, the Crown’s chief financial officer; the entire procedural sequence of the auditing process is

<sup>56</sup> On early modern attempts to control the monarchy’s spending, see SOLL, *The Reckoning*, pp. 9, 98-99, 133-142.



illustrated through the case study of the collection of the so-called papal tithe. Ekaterina Nosova focuses on the materiality of the records through a detailed codicological analysis of a series of late fifteenth-century Burgundian accounting ledgers that have puzzled historians. The emphasis shifts to procedures in Armand Jamme's chapter on administrative accountability in the Papal States. Jamme uses a case-study approach to call into question the notion that late medieval financial audits were not fit for purpose, and points to a political culture in which some level of discrepancy in an administrator's accounts was permissible as long as he could be relied on to get the job done. Equally, the contributions to Part Two bring up the agency of the administrators that shaped the functioning of financial institutions such as the courts of account – notably Alessandro Silvestri's account of the creation of a new financial office in early fifteenth-century Sicily, the *conservatoria*, which discusses the appointment of, and the work undertaken by, the office's holder. Noting the initial tensions and potential for overlap between the traditional Sicilian financial officers, the *magistri rationales*, and the *conservator maior regis patrimonii* transplanted to the island by its new Aragonese masters “*a la manera de Castella*”, Silvestri explains that the “two magistracies operated at different but intertwined levels of governance, respectively financial planning and accounts auditing”. Lastly, Guido Castelnuovo revisits a late fourteenth-century dispute on the traditional right of the Savoyard capital of Chambéry to host the princely accounts in order to explore the consequences of late medieval archival practices for modern historians' work.

The studies in Part Three, “Financial accounts and local communities”, seek to assess the impact of institutional accountability at the town and parish level. In contrast with the still common approach of writing the history of late medieval institutions from the perspective of the central power in a triumphalist narrative about the rise of the modern state, Nicolas Carrier's analysis of the introduction of direct taxation in fourteenth-century Savoy spotlights the dynamic of negotiation and compromise between the Savoyard dynasty and their local partners in the dialogue of power: lords, boroughs, and villages. Local communities' resistance to heavy *subsidia* based on rigorous accounts of taxpayers was successful in securing a key role for local notables in the apportioning of the fiscal burden; the consequence was lower than anticipated tax revenue for the dynasty. Still in Savoy, Aude Wirth-Jaillard offers a comprehensive treatment of the administration of justice in the castellany of Pont-de-Vaux (Bresse), with particular emphasis on developments in society and everyday



life as reflected in the judicial accounts. Her foray into the world of everyday transgressive conduct brings up the enormous challenges facing the castellan and his handful of aides in policing the territory effectively, but her final assessment of the administration's efforts is overall favourable. Beyond its findings about Savoyard Bresse, this chapter offers a model of how two different sections of the castellany *computi*, the *banna* and the *laudes et vende* (taxes on property transactions) can be analysed in conjunction, notwithstanding the pitfalls that Wirth-Jaillard identifies. Credit, and the accounts and complex procedures that ensured its proper functioning in thirteenth-century England, is the subject of Dean Irwin's chapter on Anglo-Jewish moneylending. Irwin's close analysis of the administrative context in which the original debt records were scrutinised and transcribed into rolls demonstrates that the process benefitted not only the Crown, which thereby gained precious fiscal information, but also the debtors and creditors, by providing additional security for their transactions. The volume ends with Adinel Dincă's meticulous review of the fragmentary and little explored accounting records of the church wardens from Transylvania, offered here as a stepping stone for a full analysis of the use of financial accounts at the parish level.

Notwithstanding the close attention paid to the medieval manuscripts, taken as a whole, the contributions to this volume avoid the pitfalls of seeing the affirmation of institutional accountability in the later Middle Ages as merely a matter of technical advances in the production, storage, and verification of accounting records. What is more, rather than privileging the institutional initiatives of the central power (the royal or princely dynasties), the emphasis in this volume falls largely on understanding how the reforms that ushered in more rigorous financial and administrative accountability were embedded in socio-political contexts in which the interests of the local aristocracy, town notables, and local communities had to be reckoned with.



Part One

Financial Accountability  
and Late Medieval Politics



# The English Exchequer, the King, and the Counties from Reform to Civil War, 1258-1264

RICHARD CASSIDY

A recent book called the period of baronial reform beginning in 1258, leading to civil war in 1264, *The First English Revolution*.<sup>1</sup> This revolution was marked by rapid changes of fortune, as the king and his opponents vied for control of government. In these years, new ideas emerged about the limits of royal power and the need to take account of local opinion, and for the first time the peasants became visible as holding political views. Parliament was established as a body which met regularly, to consider legislation, agree to taxation and decide on matters of state. Even after the defeat of the reforming movement, the restored royal government adopted some of the reformers' proposals in matters of local administration and law.<sup>2</sup> The political

<sup>1</sup> A. JOBSON, *The First English Revolution: Simon de Montfort, Henry III and the Barons' War* (London, 2012): the best brief guide to the confused events of this period.

<sup>2</sup> D.A. CARPENTER, "English peasants in politics, 1258-1267", in: ID., *The Reign of Henry III* (London, 1996), pp. 309-348; J.R. MADDICOTT, *The Origins of the English Parliament, 924-1327* (Oxford, 2010), pp. 233-276; ID., "Edward I and the lessons of baronial reform: Local government, 1258-80", *Thirteenth Century England 1* (1985), pp. 1-30; P. BRAND, *Kings, Barons*

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 23-46.

and military aspects of the revolutionary period, and the role of the Church, have received much attention over the last few years. There has been less interest in government finance in the 1250s and 1260s, despite the survival of extensive records of the Exchequer, the government department chiefly concerned with finance.<sup>3</sup> Few of the Exchequer accounts have yet been published, so that much of the detail of financial activities has remained obscure.<sup>4</sup>

From the Exchequer documents it is possible to gain a new view of the financial problems of central government, the struggle for control of royal expenditure, and the difficulties of raising revenue from its principal source in the counties. Some of the reformers' successes and failures can be traced in the surviving accounts. They are also relevant to questions of accountability, a major issue dividing the king from the reformers: should there be checks on the king's own financial autonomy? Were government officials and sheriffs just servants of the king, or should they answer for their actions, and even be appointed by the communities which they governed? This paper begins with a brief summary of the major events of 1258-1264, as they affected government finance, and the ideas which emerged during this period. It then looks at the major surviving series of accounts, and their relation to these events. Finally, it considers some ways in which the developments of these years continued to have an influence, even after the defeat of the reforming movement and the restoration of royal power. The surviving accounts have to be seen in the context of the political fluctuations of these years.<sup>5</sup> Only a very brief summary is

*and Justices: The Making and Enforcement of Legislation in Thirteenth-Century England* (Cambridge, 2006).

<sup>3</sup> An exception: N. BARRATT, "Crisis management: Baronial reform at the Exchequer", in: *Baronial Reform and Revolution in England, 1258-1267*, ed. A. JOBSON (Woodbridge, 2016), pp. 56-70, largely concerned with the alleged failure of administrative reform in the first few years of this period.

<sup>4</sup> The Exchequer records are all in The National Archives, London (henceforth TNA). All references to unpublished documents are to the TNA catalogue numbers. The only relevant accounts as yet in print, so far as I am aware, are those in *The Wardrobe Accounts of Henry III*, ed. B.L. WILD (London, 2012: *Pipe Roll Society*, New Series 58 ). The Pipe Roll Society has agreed to publish editions of the pipe roll, memoranda roll and sheriffs' accounts for 1258-1259, but these may not appear for several years.

<sup>5</sup> The classic account of this period, which unfortunately was never completed by a promised second volume, is in R.F. TREHARNE, *The Baronial Plan of Reform, 1258-1263* (Manchester, 1932; reprinted with additional material 1971). On particular episodes, see: D.A. CARPENTER, "What happened in 1258?", in: *The Reign of Henry III*, pp. 183-197; H.W. RIDGEWAY, "What happened in 1261?", in: *Baronial Reform*, ed. JOBSON, pp. 89-108.

possible here, but it should indicate how rapidly control swayed back and forth, and the evolution of ideas about governance.

The revolution began in April 1258, when a group of magnates confronted king Henry III. At the Oxford parliament, in June and July 1258, the reformers' initial proposals were set out in a programme later known as the Provisions of Oxford. Henry swore to abide by these provisions, which included the establishment of a system of government by a council. The Provisions of Oxford included two sections which were particularly relevant to government finance. On the Exchequer, the Provisions said that the treasurer should be appointed by the council for one year at a time, and render account at the end of the year; good men should be appointed at the Exchequer, as ordained by the council; all the revenues of the land should come to the Exchequer, and nowhere else; and any necessary reforms should be carried out. As to the sheriffs, they should be loyal and substantial landholders of the counties where they held office; they should deal fairly with the people of the county; they should only hold office for a year at a time, and account at the Exchequer; they should be paid sufficiently for their services, and not take bribes.<sup>6</sup>

The council returned to the issue of sheriffs in October 1258, issuing the Ordinance of Sheriffs. Sheriffs were to do justice impartially, take only moderate hospitality, not take bribes and not farm out the subdivisions of the counties. Sheriffs would account at the end of the year, and be paid for their services, so that they did not need to take anything else.<sup>7</sup> The council appointed new sheriffs in nearly all the counties, and a new treasurer, John of Crakehall, as well as making some technical reforms to government finance. They inquired into the management of the exchanges and mints, and increased revenues by ensuring that the Treasury received profits which had previously disappeared into officials' pockets.<sup>8</sup>

<sup>6</sup> *Documents of the Baronial Movement of Reform and Rebellion 1258-1267*, selected by R.F. TREHARNE, ed. I.J. SANDERS (Oxford, 1973) [henceforth *DBM*], pp. 106-109.

<sup>7</sup> *DBM*, pp. 118-123.

<sup>8</sup> *Calendar of the Patent Rolls, Henry III* [henceforth *CPR*], 4 vols. (London, 1906-1913), 1258-66, p. 1; H.W. RIDGEWAY, "Mid thirteenth-century reformers and the localities: The sheriffs of the baronial regime, 1258-61", in: *Regionalism and Revision: The Crown and its Provinces in England 1200-1650*, ed. P. FLEMING, A. GROSS, and J.R. LANDER (London, 1998), pp. 59-86; A. JOBSON, "John of Crakehall: The 'forgotten' baronial Treasurer, 1258-60", *Thirteenth Century England* 13 (2011), pp. 83-99; R. CASSIDY, "The royal exchanges and mints in the period of baronial reform", *British Numismatic Journal* 83 (2013), pp. 134-148. For a generally positive view of the reformers' financial achievements, TREHARNE, *Baronial Plan*, pp. 369-376.

There was a further stipulation a year later. In October 1259, the Provisions of Westminster included a section on sheriffs: it proposed that each county court should elect four suitable men, from whom the barons of the Exchequer should choose the best men to be sheriffs.<sup>9</sup> This proposal did not come to pass, as the reforming council gradually lost control of events. Henry gained the support of Louis IX of France, and in June 1261 produced letters from the pope, absolving him from his oath to the Provisions. Henry thus recovered power, appointing his own treasurer and sheriffs.<sup>10</sup> By the end of 1261, Henry appeared to be back in control, and disagreement over the appointment of sheriffs was referred to the king's brother, Richard of Cornwall; Richard, perhaps unsurprisingly, decided that sheriffs should be appointed and removed by the sole and untrammelled will of the king.<sup>11</sup> Simon de Montfort, who had emerged as one of the leaders of the reform movement, withdrew to France, returning in 1263 to seize power for a brief period, with competing officials claiming to control the counties and collect revenues. In the autumn of 1263, Henry once more resumed his hold over the administration, and both sides agreed to submit their differences to Louis IX for arbitration. Each side produced a statement of its case to submit to Louis. These submissions provide a clear summary of the positions which the king and his opponents had adopted, after six years of dispute. Their views on finance and the control of the administration were irreconcilable. The king defended his absolute powers: the king should be able to choose his own ministers, including the treasurer, as he had been accustomed to do; the king and his ancestors were also accustomed to appoint and remove sheriffs at their own will; the treasurer and the sheriffs should preserve the king's rights; the barons should pay the king enormous sums as compensation. The reformers' case recapitulated many of the points they had been making since 1258: the king was too generous to undeserving people, and so the council had to appoint a reliable treasurer; the king's advisers had farmed out the counties for excessive sums, leading to extortion and oppression; the king had appointed strangers as sheriffs, because courtiers supported them; instead, good and responsible men from each county should choose their own sheriffs; officials should hold office for one year, then account for their conduct.<sup>12</sup>

<sup>9</sup> *DBM*, pp. 154-155.

<sup>10</sup> Appointment of sheriffs and castellans: *CPR 1258-66*, pp. 163-164.

<sup>11</sup> TREHARNE, *Baronial Plan*, pp. 272-274, 279.

<sup>12</sup> *DBM*, pp. 252-279.



These statements reflected two very different views: the royal doctrine of an absolute monarch with untrammelled freedom to appoint officials and spend money as he wished, with no regard for local preferences; versus the reformers' plans to elect officials, reform the administration, control expenditure, restrain corruption and enforce accountability. In January 1264 Louis found wholly in favour of his fellow-monarch (apart from the compensation). This left little room for compromise, and armed conflict broke out. A short campaign ended with a crushing victory for Simon de Montfort at the battle of Lewes in May 1264, in which the king was taken captive.

Before looking at the struggles over accountability, it would be best to consider the big picture, the total amount of government revenue and the way it was administered. To put the following figures in context, the appropriate comparison is the series of estimates for the early 1240s produced by Robert Stacey. He calculated that in most years Henry III's "total expendable income" averaged about £33,000; the exception was 1241-1242, when the total rose to more than £50,000, thanks to extraordinary taxation to finance Henry's campaign in France.<sup>13</sup> Total revenue in the early 1250s would still have been over £30,000 a year, sometimes as much as £37,000.<sup>14</sup> All such estimates are necessarily tentative, because the Exchequer's accounts were not intended to record total revenue and expenditure, but rather amounts owed and amounts paid; there was no such thing as a budget, nor even a daily record of the amount of cash in hand, until much later in the century.<sup>15</sup> Matters were also confused because there were several branches of government involved in collecting and spending money, acting independently of one another. Two of these, the Irish Exchequer and the Exchequer of the Jews, can be disregarded, as they made little material difference to the overall picture at this time. Ireland appears to have contributed little or nothing to royal income in this period. The Jewish community had been impoverished by punitive taxation, and had little left to contribute. From 1259 onwards, they were assessed to pay a tallage of £333 each half-year, but there is no record of payments having been made after 1260-1261.<sup>16</sup> The two departments which dealt with significant sums, and

<sup>13</sup> R.C. STACEY, *Politics, Policy, and Finance under Henry III 1216-1245* (Oxford, 1987), pp. 206-207.

<sup>14</sup> Estimate based on *Wardrobe Accounts*, pp. CXV, CXXII, and pipe rolls TNA: E 372/94-97.

<sup>15</sup> M.H. MILLS, "Exchequer agenda and estimate of revenue, Easter term 1284", *English Historical Review* 40 (1925), pp. 229-234. The *jornalia* rolls in TNA series E 405 run from 1292.

<sup>16</sup> R.C. STACEY, "1240-60: A watershed in Anglo-Jewish relations?", *Historical Research* 61 (1988), pp. 135-150: list of tallages p. 137, collection p. 138. Payments of tallage to the

which overlapped and sometimes conflicted, were the Exchequer and the Wardrobe.

The Exchequer was based in Westminster, where it carried out its three major functions: as the office which supervised and audited the financial activities of government officials; as the Treasury, receiving cash revenues and making cash payments as instructed by the king; and as a law court, the Exchequer of Pleas. Each of these functions generated records, in particular: the memoranda rolls, recording the administrative activities of the Exchequer; the pipe rolls, recording the audited accounts of other branches of government; the receipt and issue rolls, recording payments of cash into and out of the Treasury; and the plea rolls recording judicial activities.<sup>17</sup> The pipe rolls were considered the most significant records, large and cumbersome listings of debts owed, in the counties and in the major branches of the administration; the payments received; and the destination of the cash that had been collected, as verified by the regular process of auditing conducted by the Exchequer.<sup>18</sup> Each account was entered under the name of the relevant official: for the counties, the sheriffs; for the exchange and mint, the wardens; for vacant bishoprics, the custodians; and so on.

In the case of the counties, at least in principle, there was an annual pipe roll account in which each sheriff accounted for the revenue due from his county for the year ending at Michaelmas (29 September). The sheriffs, and the representatives of many boroughs, were supposed to come to the Treasury twice a year, after Easter and after Michaelmas, to pay in the cash they had collected; this was known as the *adventus*.<sup>19</sup> In the pipe roll, the sheriffs declared how much they owed, how much they had paid into the Treasury, and how much they had paid elsewhere, as instructed by the king's writs. This expenditure included payments into the Wardrobe, of which more below, and

Treasury in receipt rolls TNA: E 401/40 m. 11, E 401/41 m. 7, E 401/42 m. 11, E 401/44 m. 12. Payments to the Wardrobe in 1260-61: *Wardrobe Accounts*, pp. 86, 107.

<sup>17</sup> The plea rolls need not concern us further in this context. Examples and further details in: *Select Cases in the Exchequer of Pleas*, ed. H. JENKINSON and B. FORMOY (London, 1932: *Selden Society* 48).

<sup>18</sup> R. CASSIDY, "Recorda splendidissima: The use of pipe rolls in the thirteenth century", *Historical Research* 85 (2012), pp. 1-12. There is no comprehensive account of Exchequer procedure in this period; the following description is based on the pipe rolls from 1250 to 1268, TNA: E 372/94-112.

<sup>19</sup> R. CASSIDY, "Adventus vicecomitum and the financial crisis of Henry III's reign", *English Historical Review* 126 (2011), pp. 614-627.

Table 1: Application of pipe roll revenue

Year to Michaelmas (adjusted)	Cash to Treasury	Cash to Wardrobe	Other expenditure	Total
	£	£	£	£
1258	10,924	2,164	9,434	22,521
1259	12,704	2,118	9,647	24,469
1260	12,647	1,850	8,564	23,061
1261	12,025	3,316	8,193	23,534
1262	11,051	3,589	7,350	21,990
1263	6,762	2,006	3,781	12,548
1264				?

Source: pipe rolls TNA: E 372/102-112. Revenue from accounts covering more than one year has been divided *pro rata* between the relevant years, to give these adjusted figures. There is no figure for 1264, because of the breakdown in Exchequer procedures when civil war broke out.

local expenditure, for instance on building works in royal castles, or on purchases of provisions for the court. All these transactions were checked during the annual audit, and were supposed to be supported by the evidence of written instructions, the testimony of expert witnesses, or the production of tally sticks, which were used as receipts. Other officials produced similar accounts, which were also audited and recorded in the pipe rolls. From these accounts, it is possible to produce an estimate of the amounts of cash paid each year into the Treasury, or paid directly to the Wardrobe, or spent locally by sheriffs and others (Table 1).

Table 1 shows, at least approximately, how the revenue recorded in the pipe rolls was used in these years. It is clear that total pipe roll revenue was fairly steady in the initial years of the reform period (although lower than in the early 1250s), and roughly halved in 1263. No estimate is possible for 1264, because that was the year in which civil war broke out and Exchequer procedures collapsed. The Easter 1264 *adventus* did not take place; the pipe roll for the year 1262-1263, compiled during 1263-1264, covers only nine counties, compared to more than twenty counties, which had been normal in earlier years.<sup>20</sup> In all years, only about half of the revenue collected was delivered in

<sup>20</sup> There is a table of counties covered in pipe rolls, 1261-1277, in C.A.F. MEEKINGS, "The

Table 2: Source of Wardrobe funds

Year to 27 October	Cash from Treasury	Ordinary revenues	Occasional & extraordinary	Total	Proportion occasional & extraordinary
	£	£	£	£	%
1258				?	?
1259	8,639	215	2,613	11,467	23
1260	4,513	875	15,020	20,408	74
1261	3,332	293	5,127	8,759	59
1262	1,707	590	11,545	13,837	83
1263	2,362	1,345	3,465	7,172	48
1264	1,575	1,359	3,043	5,977	51

Source: *Wardrobe Accounts*, pp. cxlviii, clxi. There is no figure for 1258 because no accounts were produced for the period up to 8 July 1258; total Wardrobe revenues for the last four months of the regnal year to 27 October 1258 were £1,630.

cash to the Treasury; the rest was either spent locally, following instructions from central government, or paid to the Wardrobe.

The Wardrobe was the branch of government dealing with the provision of the royal household. It purchased food, cloth and other domestic items, it organised transport for the court, and it paid many royal servants and officials, such as the household knights. Unlike the Exchequer, which remained fixed at Westminster, the Wardrobe's senior staff travelled with the king, who was frequently on the move. The Wardrobe's permanent bases were also separate from the Exchequer, with some stores at the Tower of London, and some treasure and jewels entrusted to the New Temple, the English headquarters of the Knights Templar (as was shown when the king's son, lord Edward, raided the treasure in the Temple in 1263).<sup>21</sup> The Wardrobe was both administratively and physically separate from the Exchequer. It was thus significant that in October 1262 Henry instructed the treasurer that all revenues raised should be placed in the Tower for the king's use.<sup>22</sup> The Wardrobe became particularly important

pipe roll order of 12 February 1270", in: *Studies Presented to Sir Hilary Jenkinson*, ed. J.C. DAVIES (London, 1957), pp. 222-253, at p. 253.

<sup>21</sup> Brief description of Wardrobe activities in *Wardrobe Accounts*, pp. XI-XIII; T.F. TOUT, *Chapters in the Administrative History of Mediaeval England*, 6 vols. (Manchester, 1920-1933, reprinted 1937), 1, pp. 299-303; JOBSON, *First English Revolution*, p. 91.

<sup>22</sup> *Close Rolls of the Reign of Henry III*, 14 vols. (London, 1902-38), 1261-64, pp. 157, 166.

when the king went overseas, for instance on campaign; the Wardrobe then became the office dealing with military finance. As the Wardrobe travelled around, it was often convenient for it to collect cash on the spot, from individuals who owed money to the government. The Wardrobe also received payments from sheriffs, out of the revenues which they had collected; this provided an administrative short-cut for the Wardrobe to gain access to cash while on the road, rather than having to wait for cash to be sent from Westminster. Such payments from individuals or officials were supposed to be notified to the Exchequer, to prevent the payer being charged twice. This was done through writs authorising payments and allowances to be made, recorded in the *liberate* rolls. The Exchequer was also supposed to be kept informed through the *originalia* rolls, recording fines, including those which had been paid directly into the Wardrobe.

In principle, the pipe rolls should have included the audited accounts of the Wardrobe, as a major branch of government which received and spent large sums of money. In practice, this process was showing signs of breaking down. There had been no Wardrobe account for the period from October 1252 to January 1255; there was another gap from April 1256 to July 1258; and the account from July 1258 to July 1261 survives only as two drafts, produced during the audit process but never entered into the pipe rolls.<sup>23</sup> This is a significant omission from the record, not least because of the amounts of money passing through the Wardrobe, without being subjected to the usual checks. Furthermore, as Table 2 shows, the Wardrobe was receiving cash from sources outside the Exchequer's control. It received large amounts from the Treasury, and sums which might be called ordinary revenues, out of the routine revenues collected by the sheriffs in the counties, or by the exchanges. But it also received occasional and extraordinary payments, from such sources as the revenues of vacant bishoprics, tallage of the Jewish community, loans and the sale of treasure. Many of these payments would only become known after the event, when (and if) the Exchequer audited the Wardrobe's accounts. It was the incidence of these extraordinary items of revenue which produced the marked fluctuations which can be seen in Table 2. This shows that the reformers had only brief success in taking control of Wardrobe finance, in 1258-1259, when

<sup>23</sup> *Wardrobe Accounts*, pp. XIV, CXXXVII. A little detail from the years when accounts are missing, in a report from several years later, shows that Wardrobe spending was at a high level, and partly conducted on credit. The buyers of the Wardrobe had spent £1,937 on cloths of gold and other cloths and furs between 29 September 1257 and 3 July 1258, of which £772 was still owed to merchants some ten years later: *Close Rolls 1264-68*, pp. 421-422.

Table 3: Fines paid directly to the Wardrobe

Year to 27 October	Number of fines paid to Wardrobe	Total paid £
1255	86	775
1256	402	5,050
1257	296	2,040
1258	48	1,392
1259	6	204
1260	10	377
1261	14	121
1262	6	328
1263	6	207
1264	3	88

Source: *Calendar of the Fine Rolls*, 1254-1264.

they ensured that the bulk of the Wardrobe's cash was provided from the Treasury, and thus under Exchequer supervision; this was what the reformers had demanded in the Provisions of Oxford in June-July 1258: "And all the revenues of the land shall come there [the Exchequer], and nowhere else".<sup>24</sup>

Thereafter, the king succeeded in gaining access to large sums paid directly to the Wardrobe, rather than via the Exchequer, which he could spend on building up support, including military support. Some of these extraordinary items can be identified as very large one-off payments: the vacant bishoprics of Winchester and Durham produced major windfalls, with ecclesiastical vacancies contributing £1,940 in 1258-1259, £3,474 in 1259-60 and £3,220 in 1260-1261; the king's visit to France in 1259-1260, to negotiate the Treaty of Paris, was partly financed by loans and by £2,181 from sales of gold which the king contracted in France; this visit produced a payment of £5,863 from the king of France, under the terms of the treaty, with a further advance of £9,930 in 1261-1262; the king's brother, Richard of Cornwall, contributed a loan of £1,333 in

<sup>24</sup> *DBM*, pp. 106-107.

1263-1264.<sup>25</sup> Such large individual amounts were of course unusual and unrepeatable. The Wardrobe also drew on large numbers of smaller payments, again bypassing the Exchequer, by collecting fines and amercements from individuals and officials in the counties, particularly as the king travelled around the country. Fines, the sums offered to have writs, charters, reliefs and exemptions from obligations such as knighthood, were a major source of government income. By tapping into this source directly, Henry III could again ensure that he had cash under his own control.

Henry had done this throughout the 1250s, and such practices may have led to the reformers' demand for supervision of royal finance. On his return from his Gascon campaign of 1253-1254, Henry began to build up a treasure in gold. We have relatively little detail about this treasure, because of the lack of Wardrobe accounts for several years. Where we do have accounts, for fifteen months in 1255-1256, we can see that the Wardrobe received gold worth over £2,600.<sup>26</sup> Much of this treasure was used to produce Henry III's gold pennies, introduced in 1257 and an immediate flop: "Henry III decided to try his own hand at the business of coining. As might have been expected the result was very beautiful and quite useless".<sup>27</sup> But he still had a stock of some 500 gold marks, worth about £3,300, when the reforming council took over the government in 1258.<sup>28</sup>

Much of this gold, as the extant Wardrobe accounts show, came from fines, and we do have the fine rolls for the whole of this period, recording the amounts offered to have writs, charters, and privileges.<sup>29</sup> The fine rolls also show that many of these fines were paid into the Wardrobe, often denominated in marks of gold, and paid either as actual gold coin or leaf, or in silver coins, described as being intended for the purchase of gold. Table 3 shows the fines recorded as having been paid into the Wardrobe. The fluctuations in amount show the pattern of Wardrobe finance outside Exchequer control: large amounts in 1256 and 1257; a decline at the end of the decade as the reform movement tried to impose control over the Wardrobe's autonomy; minor re-

<sup>25</sup> *Wardrobe Accounts*, pp. CXLVIII, CLXI, 85-122; D.A. CARPENTER, "The meetings of kings Henry III and Louis IX", *Thirteenth Century England* 10 (2005), pp. 1-30, at p. 21; 5,000 mark loan from king of France: *CPR 1258-66*, p. 74; acknowledgement of receipt of money from Louis for payment of knights, December 1261: *CPR 1258-66*, p. 194.

<sup>26</sup> *Wardrobe Accounts*, p. 84.

<sup>27</sup> N. DENHOLM-YOUNG, *Richard of Cornwall* (Oxford, 1947), p. 64.

<sup>28</sup> D.A. CARPENTER, "The gold treasure of king Henry III", in: *The Reign of Henry III*, pp. 107-136, at p. 122.

<sup>29</sup> *Calendar of the Fine Rolls of the Reign of Henry III* (henceforth *CFR*; available online at <<http://www.finerollshenry3.org.uk>>; accessed 28 March 2019).

Table 4: Estimated total government revenue

Year to Michaelmas	Estimated total revenue	Wardrobe spending as proportion of total
	£	%
1258	?	?
1259	25,000	46
1260	37,000	55
1261	25,500	34
1262	30,500	45
1263	15,500	46
1264	?	?

Source: Tables 1 and 2, adjusted to eliminate double-counting. No estimates for 1258, due to the absence of Wardrobe accounts, or for 1264, because of the collapse in Exchequer procedures.

coveries from 1260 as Henry attempted to exert his authority. What is striking about the fines paid in the late 1250s is that they are recorded in the fine rolls, but were not copied into the *originalia* rolls, which were used to pass information to the Exchequer. This was the period when gold fines reached their peak, but there are no Wardrobe accounts which would put the fines into context. The Exchequer was kept in the dark; it did not know that the fines existed, or whether or not they had been paid. After the reformers took power, there was an attempt to restore Exchequer control. Late in 1258, a long list of about one hundred unpaid fines, amounting to £1,300, imposed over the previous three years, was sent to the Exchequer. Many of these were fines of gold, most commonly for respite from knighthood or from having to serve on assizes, for having charters, or for having a warren. This list gave the Exchequer the necessary information to include the outstanding debts in the summons sent to the sheriffs of the relevant counties, and to record them in the pipe rolls. The sheriffs were then able to pursue the unpaid fines, and even managed to collect payment for a few of them.<sup>30</sup>

Henry appears to have returned to this practice of collecting fines ‘off the record’, as it were, in 1264, when war had just broken out, and again in 1266. Immediately before the battle of Lewes he was imposing fines which were not

<sup>30</sup> *CFR 1257-58*, Nos. 1182-1288. Fines listed in *Nova oblata* sections of 1259 pipe roll, TNA: E 372/103.



Table 5: Treasury receipts and issues

Term	Receipts £	Issues £
E 1257	5,224	7,711
M 1257	8,540	8,518
E 1258	5,028	5,000
M 1258	8,592	7,414
E 1259	7,431	7,320
M 1259	9,469	9,229
E 1260	5,658	
M 1260		
E 1261	6,177	
M 1261		
E 1262		
M 1262		
E 1263	3,687	3,110
M 1263		
E 1264		
M 1264		

E = term beginning after Easter; M = term beginning after Michaelmas. Source: receipt rolls TNA: E 401/31, 33, 36, 39, 40, 41, 42, 44, 45A; issue rolls TNA: E 403/13, 15A, 3114, 17B, 1217, 3115, 18, 19.

recorded in the usual way, but in a separate roll of fines *in expeditione regis*, now lost. We only know about some of these fines because they were recorded in the patent rolls, or in the pipe rolls several years later, after the restoration of Henry's authority. The abbot of Ramsey, for example, owed £500 in such fines, and had paid much of this to the Wardrobe, but these payments were not separately recorded in the Wardrobe accounts.<sup>31</sup>

Such fines should be seen in the context of the other attempts to secure autonomous funding for the Wardrobe, with the Exchequer either not informed or only informed after the event. They were important, as the Wardrobe dealt

<sup>31</sup> S.T. AMBLER, "The fines and loans of the Montfortian bishops and the missing fine roll *In expeditione* of 1264", *Fine of the Month November 2008, Henry III Fine Rolls Project*, <<https://finerollshenry3.org.uk/content/month/fin-11-2008.html>>, accessed 28 March 2019; the abbot of Ramsey's fines are in the 1267 pipe roll, TNA: E 372/111 rot. 4.

Table 6: *Adventus* receipts

Term	Counties	Boroughs	Total
	£	£	£
E 1258	1,011	284	1,295
M 1258	1,150	584	1,734
E 1259	1,225	418	1,643
M 1259	1,246	816	2,062
E 1260	996	441	1,437
M 1260	918	866	1,784
E 1261	1,652	469	2,121
M 1261	791	795	1,586
E 1262	1,074	578	1,652
M 1262	1,753	904	2,657
E 1263	1,137	389	1,526
M 1263	747	651	1,397
E 1264	0	0	0
M 1264	126	339	465

Source: memoranda rolls TNA: E 159/31-39; E 368/33-39.

with such a large proportion of total government finance. It is difficult to be precise about this, because of the gaps in the Wardrobe accounts, the different year-ends, and the problem of double-counting revenue which passed through the Exchequer to the Wardrobe. It is possible, however, to produce some very rough estimates of the total amount of money received by the government, by adding Exchequer and Wardrobe revenues, after eliminating duplication in the figures. Table 4 indicates that total government revenue was about £25,000 in 1258-1259, much higher in 1259-1260 (thanks largely to the sums received by the king in France), back to around £25,500 in 1260-1261, then up again in 1261-1262, before the collapse in 1262-1263. The fluctuations, before 1263, were largely the result of the swings in extraordinary Wardrobe revenue, and thus reflect the changing fortunes of the king and his opponents.

Such fluctuations can also be traced in the receipt and issue rolls recording the flow of cash into and out of the Treasury, respectively (Table 5). Both series of rolls were produced in duplicate for each half-year, beginning after Michaelmas and after Easter, but unfortunately only a few survive from the 1260s. Such receipt rolls as we have indicate that there was relatively little

Table 7: Sources of Treasury cash receipts

Category	1258-1259	1259-1260	E 1261	E 1263
	£	£	£	£
County farm and profit	642	875	402	107
Farms of boroughs and manors	4,053	4,170	1,411	1,243
Dividend tallies	2,776	2,340	1,947	1,271
Amercements	225	233	132	148
Fines	1,336	2,089	501	406
Revenue from lands etc.	690	505	183	86
Debts	564	738	211	150
Tallage	34	696	926	2
Winchester bishopric	3,867	2,035	0	0
Other	1,837	1,443	465	274
Total	16,024	15,124	6,176	3,687

Source: as in table 5.

change between 1257 and 1258, then a marked increase in cash revenue in 1259.<sup>32</sup> Although there is insufficient evidence to talk about trends, it is clear that revenue in Easter term 1263 was much lower than in preceding Easter terms. The receipt rolls also show how much was received each day, with sub-totals for each week ending on Saturday. They indicate, firstly, that the bulk of the year's income arrived in a few weeks at the beginning of each term, and secondly, that the Michaelmas term was usually more productive than the Easter term. This reflects the importance of the *adventus* of the sheriffs and boroughs at the beginning of each term, delivering the revenues they had collected (Table 6). As one might expect from what has been said about overall revenues, *adventus* receipts were relatively low at the beginning of the reform period, then recovered and were fairly consistent for the next few years, but collapsed in 1263. The fall in revenues in 1263 was followed by the complete failure of the Easter 1264 *adventus*, as civil war was breaking out. Until then, the *adventus* produced up to a third of the total cash receipts of the Treasury.

<sup>32</sup> This is contrary to the contention that "Receipt roll evidence also shows that the volume of revenue paid into the Exchequer declined dramatically during the period of baronial control" (N. BARRATT, "Counting the cost: The financial implications of the loss of Normandy", *Thirteenth Century England* 10 (2005), pp. 31-39, at pp. 34-35).

It is also clear that revenue from the counties was more affected by the disorders of late 1263 and 1264 than was the contribution of the boroughs.

Table 7 gives more detail about the sources of cash, for two full years for which we have evidence, and for the Easter terms of 1261 and 1263. The county farms were clearly no longer a major source of income, despite their traditional importance, and, as with the *adventus*, they fell markedly in 1263. Much of the other revenue collected by sheriffs, particularly fines and amercements, was paid into the Treasury as undifferentiated lump sums, with the sheriffs receiving dividend tallies as receipts; these tallies covered the whole amount received, with the sheriff being expected to give his own tallies as receipts to the individual payers for the sum to be divided up between them. The relatively high figures for fines in 1259 and 1260 may reflect the reformers' temporary success in ensuring that these were paid into the Treasury, rather than going directly to the Wardrobe, as they had done earlier. The low figures for amercements may have been influenced by two factors: many amercements were collected by sheriffs and paid in as part of the lump sums covered by dividend tallies; and most of the income from the last judicial eyre in 1252-1258 had already been received.<sup>33</sup>

Some other, irregular, sources of income reflect political developments. As with the Wardrobe, the first two years of reform were evidently greatly dependent on revenue from the bishopric of Winchester, left vacant when the bishop, the king's half-brother, fled abroad. Such income from regalian rights over vacant bishoprics and abbacies was clearly a matter of chance, and could not be relied upon. In a similar way, tallage could not be used a regular source of income: it was an occasional and arbitrary tax, imposed on the Jewish community and on the towns and manors of the royal demesne. Tallage of the royal demesne had last been imposed in 1255. A new tallage was announced in June 1260, with assessors to cover the country. There was no specific reason given for this tallage, apart from the payment of the king's expenses.<sup>34</sup> The tallage therefore began under the reforming regime, and continued into the period early in 1261 when Henry was re-establishing his authority. The bulk of the revenue should have been received in 1260-1261, for which we have a receipt roll only for the Easter term. In the counties covered by the pipe roll for

<sup>33</sup> The pipe roll accounts for that eyre, in TNA: E 372/96-105, show that it produced some £17,860, of which only £1,540 was paid during the reform period.

<sup>34</sup> *CPR 1258-66*, pp. 75-76; S.K. MITCHELL, *Taxation in Medieval England* (New Haven, 1951), pp. 337-338; *Close Rolls 1259-61*, p. 135; *CFR 1260-61*, Nos. 91-92.

Table 8: Destinations of Treasury cash payments

	1257-58	1258-59	M 1259	E 1263
	£	£	£	£
King's household, Wardrobe, etc.	5,643	6,345	4,679	369
Queen and royal children	1,281	777	165	80
Other royal family	892	67	58	0
Wine	322	93	161	132
Works at Westminster	933	0	360	157
Annual fees	1,525	1,518	1,470	922
Simon & Eleanor de Montfort	800	1,637	200	0
Pope	667	0	667	0
Loan repayments	37	2,113	5	0
Military and castles	69	700	567	753
Other	1,349	1,483	897	698
Total	13,518	14,734	9,229	3,110

Source: as in Table 5.

1261, the sum assessed was £3,019, of which £1,647, some 55 per cent, was collected in that year. Another record from a few years later shows the total assessment as at least £3,446.<sup>35</sup>

The sources of cash receipts were thus affected by political developments, and reflected both the early attempts by the reformers to keep control of royal revenue, and the later decline in authority, as king and reformers struggled for control. Something similar can be seen in the issue rolls, recording the application of cash paid out by the Treasury. Table 8 shows two full years and two terms from 1259 and 1263, the only relevant periods for which these records survive. The continuous series of issue rolls from the late 1250s shows that the most important beneficiary of cash was the royal household. Payments were made as lump sums to the keepers of the Wardrobe, or to the buyers of the Wardrobe to purchase cloths, candles, and so on, or directly to merchants for goods supplied to the household. Payments to wine merchants were recorded separately, and often made years in arrears. There were many routine payments

<sup>35</sup> *Nova oblata* in pipe roll TNA: E 372/105; *Close Rolls 1264-68*, pp. 534-540.

of annual fees for officials such as judges, much the largest being £667 a year for Hugh Bigod, the Justiciar appointed by the reforming council. The pope was supposed to receive an annual payment of £667, known as the census, but this often fell into arrears; it is notable that the reformers made this payment in Michaelmas 1259, perhaps as an attempt to gain papal support. They had earlier, in 1258-1259, repaid loans of over £2,000 from Italian merchants, much of which had been used to pay arrears of the census.<sup>36</sup> Simon and Eleanor de Montfort had long-running disputes with Henry about money they claimed to be owed for Simon's service in Gascony and Eleanor's dower; Simon appears to have used his leading position among the reformers to ensure that they received large sums in cash in these years, as well as a grant of several manors to provide an income of £400 a year in future.<sup>37</sup> The Treasury was clearly well provided with cash in Michaelmas 1259 term: it issued £2,400 to the Wardrobe to be taken to France with the king, followed by further instalments of £1,267 to be delivered to the king while he was in France.<sup>38</sup> The unsophisticated state of royal finance is shown by the fact that the money sent to Henry in France was sent as silver coins (rather than, for example, by using the services of merchants or the Templars): the Exchequer paid for overtime for the three days its clerks and tellers spent sorting out pennies to send to the king in France, and for five barrels to pack the money in.<sup>39</sup>

One reason that the reforming council was in a position to make payments to the pope and the de Montforts, and to support the king's munificence in France, was that they had clamped down on payments to the royal family, other than the king and queen. It had been one of the reformers' grievances that the king wasted money by giving it to undeserving favourites. Henry's half-brothers, Aymer, Geoffrey and Guy de Lusignan, and William de Valence, were particularly resented, because of their arrogance and the apparent impunity of their brutal officials. William de Bussey, the steward of William de Valence, behaved as if he was above the law, and famously taunted his victims: "*Si ego injuriam tibi facio, quis tibi faciet justitiam?*" ("If I do you wrong, who will do

<sup>36</sup> Loan to cover two years' census in May 1258: *CPR 1247-58*, p. 631; W.E. LUNT, *Financial Relations of the Papacy with England to 1327* (Cambridge, Mass., 1939), pp. 150-152.

<sup>37</sup> J.R. MADDICOTT, *Simon de Montfort* (Cambridge, 1994), pp. 188-189; S.T. AMBLER, *The Song of Simon de Montfort* (London 2019), pp. 220-223.

<sup>38</sup> TNA: E 403/18, m. 1, 2.

<sup>39</sup> *Calendar of the Liberate Rolls*, 6, 1267-72 (London, 1964), No. 2302B; *CPR 1258-66*, p. 118.

you right?").<sup>40</sup> Henry gave cash to such favourites, as annual fees or simply as gifts. In 1257-1258, for example, Guy de Lusignan received £250 and William de Valence £375.<sup>41</sup> Such payments almost stopped in 1258-1259, and in Michaelmas 1259 there was just one such payment, of £58 to the king's brother Richard of Cornwall.<sup>42</sup> Henry's generosity resumed as he regained control, restoring William de Valence to the king's grace in April 1261.<sup>43</sup>

After the gap in the records for the early 1260s, the Easter 1263 issue roll is clearly the odd one out. Overall payments are much lower than in previous records. The amount going to the royal household and family is almost insignificant (although it does include £10 for plants for the king's garden at the Tower), presumably reflecting Henry's success in obtaining cash directly for the Wardrobe, evading Exchequer control; there are only two big individual payments, £667 for lord Edward's proposed campaign in Wales, and £333 as a half-year's fee for the Justiciar, who was then Philip Basset, one of Henry's firmest supporters.<sup>44</sup> The Treasury was evidently under royal control, but the bulk of the payments recorded in the issue roll fell near the beginning of the term. Only routine payments of stipends for servants (master Roger the cook, Helen the laundrywoman, and so on) are recorded after 31 July. There were clearly financial problems at this stage: in May the king had to resort to pledging his jewels to borrow money for the purchase of cloth, and in June lord Edward granted the Jewry to Cahors merchants in return for a loan.<sup>45</sup> The summer of 1263 is the period when Simon de Montfort returned and briefly took control of the government, while disorder broke out in the counties. The receipt roll for Easter 1263 also reflects these events, with a fairly strong start to the term, but little received in June and almost nothing from July onwards.

There is no surviving receipt roll for the Michaelmas term of 1263, but such evidence as we have shows that government finance was approaching collapse. The Michaelmas *adventus* produced only £1,397 (although only one sheriff was absent), little more than half of the receipts of the previous Michaelmas.<sup>46</sup> A few weeks later, on 14 November 1263, shortly after Henry

<sup>40</sup> Matthew Paris, *Chronica Majora*, ed. H.R. Luard, 7 vols. (London: *Rolls Series*, 1872-83), 5, p. 738.

<sup>41</sup> TNA: E 403/15A, 3114.

<sup>42</sup> TNA: E 403/18 m. 1.

<sup>43</sup> *CPR 1258-66*, pp. 150, 223.

<sup>44</sup> TNA: E 403/19 m. 1.

<sup>45</sup> *CPR 1258-66*, pp. 257, 263.

<sup>46</sup> TNA: E 159/38 m. 7, E 368/38 m. 14.

Table 9: County farm and profit (selected years)

	Net farm	Increment	Profit	Total
	£	£	£	£
1241-1242	2,122	163	1,566	3,851
1250-1251	1,851	163	2,563	4,577
1256-1257	1,836	163	2,815	4,813
1258-1259	2,042	163	1,312	3,517

Source: pipe rolls TNA: E 372/86, 95-96, 101-104.

III had again recovered control of the machinery of government, his new acting treasurer, John of Chishall, drew up an inventory of what he found in the Treasury at Westminster: £10; 40s. of old money (presumably the old short-cross pennies, replaced by the re-coinage of 1247-1250); 39 purses, each containing 44s.; 104s. which had been set aside for carrying out an assay; silver plate weighing 104s. 7d.; and two golden seals of the emperor Otto.<sup>47</sup> This pathetic list is a far cry from the Treasury of 1259-1260, cheerfully counting out £1,000 to send to the king in France.

The receipt rolls and the records of the *adventus* (Tables 6 and 7) both show how the sheriffs' contribution to government finance was affected by the events of 1263. The sheriffs' major traditional source of revenue, the county farm, had long since diminished in relative importance. A large part of the farm had once been produced by the manors of the royal demesne, for which the sheriffs were traditionally responsible. The Exchequer reforms of the 1230s had removed most of the manors from the sheriffs' control, and new financial targets were set for the sheriffs in 1240-1241. These targets, profits totalling £1,552, were set out in the *originalia* roll, the roll sent to the Exchequer to inform it of the fines it should collect and other royal decisions relevant to its work.<sup>48</sup> The profit target was added to the county farm (net of deductions for the manors which were no longer contributing to the sheriffs' income), and the traditional fixed increment found in four counties. The total expected from the

<sup>47</sup> TNA: E 159/38 m. 2d, E 368/38 m. 2.

<sup>48</sup> *CFR 1240-41*, Nos. 800-827. The profit target for Gloucestershire was given as 43 marks (£29), which may have been an error, as the target in the subsequent pipe roll was £43. This explains the difference between the *originalia* figure and the pipe roll figure in Table 9.



sheriffs, £3,851, was recorded in the subsequent pipe roll (Table 9). From that level, the amount demanded from the sheriffs was inexorably increased, with the total reaching £4,577 in 1251 and £4,813 in 1257.<sup>49</sup> The sheriffs themselves were allowed to keep any amounts they collected over and above the targets they had been set, giving them a strong incentive to exploit the counties with unchecked ruthlessness. This increase in the cash demanded, and the exploitation of the counties by unscrupulous sheriffs, were among the sources of discontent with Henry III's rule in the counties, which fed into the demands for reform in 1258.

The reformers took a very different view of the role of the sheriffs, and the way in which they should raise revenue, and brought in a radical new approach. Nearly all of the sheriffs of 1258-1259 were newly appointed, as custodians rather than farmers. They were not set a fixed profit target, but were instead expected simply to collect the revenues of the county and deliver them to the Exchequer, with full accounts of the sources of the cash.<sup>50</sup> This approach only lasted for one year, delivering a much lower level of revenue to the Exchequer, £3,517 for farm, increment and profit in 1258-1259. This fall in revenue could be in part attributable to poor economic circumstances (1258 was the year of a particularly severe famine), or to the uncertainties of new sheriffs appointed by a new regime; it could also show that this was a fairer and more realistic level of revenue to be expected from the counties. This could well have influenced the lower levels of profit demanded from farmer sheriffs in the following few years. The *originalia* show profit targets totalling £2,220 for the next set of sheriffs appointed by the reformers in 1259-1260; when Henry III recovered power, he replaced the sheriffs, but the target remained at much the same level, £2,023 in 1260-1261.<sup>51</sup> Even after Henry's definitive return to power, following the battle of Evesham, the profit targets set for his new sheriffs for 1265-1266 came to just £1,749.<sup>52</sup> The years of reform had thus pro-

<sup>49</sup> The fall in the net farm shown in Table 9 was largely due to the changing treatment of the Kent county farm and income from the manor of Milton, which was sometimes treated as part of the profit rather than the farm: *CFR 1250-51*, No. 367; TNA: E 372/95 rot. 13.

<sup>50</sup> This had been done before, in a previous episode of Exchequer reform in 1236: D.A. CARPENTER, "The decline of the curial sheriff in England, 1194-1258", in: *The Reign of Henry III*, pp. 151-182, at pp. 169-171.

<sup>51</sup> *CFR 1259-60*, Nos. 312, 754-774; *CFR 1260-61*, Nos. 1065-1086. The list of profit targets for 1260-1261 omits Cumberland, which was usually set a profit of £40.

<sup>52</sup> *CFR 1265-66*, Nos. 744-852. This list omits Lincolnshire, which would usually add another £200. The custodian sheriffs appointed by Simon de Montfort for 1264-1265 reported a profit of only £830, but that was clearly an unusual year of civil war and disruption: TNA: E

duced at least some small improvement in the burdens placed on the counties by the demand for profits.

This financial development was echoed, to some extent, by a modification of other expectations placed upon the sheriffs. For Henry III, their job was simply to serve his interests. For the reformers, the sheriffs owed a duty to the people of their counties. And a little of this attitude survived even after the defeat of the reform movement, as can be seen in the oaths which the sheriffs had to swear. There are frequent references to thirteenth-century sheriffs taking an oath when they were appointed, although we do not have the full text of such an oath before 1258.<sup>53</sup> Matthew Paris, for example, reported that, when new sheriffs were appointed in 1236, they were made to swear that they would accept no gifts except food and drink, in moderation, nor any earthly reward by which justice might be corrupted.<sup>54</sup> Henry III's expectations of his sheriffs were shown when he called them all together at the Exchequer in 1250. He addressed them in person, ordering them: to maintain the liberties of the Church; to do justice to widows and orphans; to repress blasphemy; to correct the misdeeds of the magnates towards their tenants; not to farm out the hundreds or wapentakes (sub-divisions of the counties) for excessive amounts, or to those who would treat the people unjustly; to inquire into markets held without warrant; and to safeguard the king's rights and liberties, not allowing any of the king's prerogatives to be claimed by anyone who did not have a royal charter or ancient rights.<sup>55</sup> This is the wish-list of a pious monarch, who expects the sheriffs to protect the rights of the king, with no reference to honesty or impartiality in their dealings with the people of their counties.

The reformers of 1258 had a quite different attitude, shown in the oath sworn by the new sheriffs whom they appointed. This oath was in French, which the sheriffs would understand, rather than the Latin used by the clerks in all other official records. The sheriffs swore: to serve the king loyally; to do justice impartially; to take only normal quantities of food and drink; not to impose excessively on people's hospitality; not to take presents worth more than 12*d.*; not to have too many subordinate officials, and to ensure that these

372/109-113.

<sup>53</sup> W.A. MORRIS, *The Medieval English Sheriff to 1300* (Manchester, 1927; reprinted 1968), p. 176.

<sup>54</sup> Matthew Paris, *Chronica Majora*, 3, p. 363. Elsewhere, Paris noted that this oath soon vanished: *Historia Anglorum*, ed. F. MADDEN, 3 vols. (London: *Rolls Series*, 1866-69), 2, p. 389.

<sup>55</sup> M.T. CLANCHY, "Did Henry III have a policy?", *History* 53 (1968), pp. 203-216, at pp. 215-216.

officials took nothing from anyone; and not to farm out hundreds, wapentakes or other bailiwicks. The emphasis has shifted from safeguarding the king's interests to the protection of the inhabitants of the counties, and the repression of corruption.<sup>56</sup> In addition, the counties were told about the new requirements for sheriffs' behaviour in Latin, French and English, in an ordinance to be read out at the county court, so that the ordinary people would know what was expected under the new regime. The counties were told that they should not offer bribes to sheriffs, who would be properly paid and have no reason to take anything else; sheriffs would hold office for only one year, so that people could safely complain about any wrongdoings.<sup>57</sup>

These ideals did not survive long, of course, and farming of counties and their sub-divisions soon resumed. Nevertheless, some of the principles introduced by the reformers must have left an impression. The next known sheriffs' oath was introduced by Edward I in 1274. It restores the emphasis on the sheriffs' duties to the king, but recognises that they have obligations to the counties too. They swear: to serve the king loyally; to protect the king's rights and liberties, and prevent encroachments; not to respite the king's debts for fear or favour; to treat the people loyally and fairly; to do justice impartially to rich and poor; to harm no-one for gifts, promises or favour; to acquit at the Exchequer those who had paid their debts to the king; to take nothing which would harm the king's interests or justice; to return and execute royal writs; to have no bailiffs for whom they cannot answer, and to impose the same oath on them.<sup>58</sup> The reformers' initiatives made another contribution in Edward's reign: their 1258 inquiry into the conduct of officials was the forerunner of his more extensive inquiry of 1274.<sup>59</sup>

Some of the reformers' other ambitions continued to have an influence. Even the idea of sheriffs being chosen in the counties, rather than imposed by the king, was to return later: in 1300, the *Articuli super cartas* included the provision that each county could choose its own sheriff, if it wished.<sup>60</sup> And, as

<sup>56</sup> Text of the oath in TNA: E 159/32 m. 2.

<sup>57</sup> Ordinance of Sheriffs, sent to the counties: *DBM*, pp. 118-123.

<sup>58</sup> TNA: E 159/49 m. 1d. See also MADDICOTT, "Edward I and the lessons of baronial reform", p. 20.

<sup>59</sup> H.M. CAM, *Studies in the Hundred Rolls: Some aspects of thirteenth-century administration* (Oxford, 1921: *Oxford Studies in Social and Legal History*, ed. P. VINOGRADOFF 6), p. 14.

<sup>60</sup> MORRIS, *Medieval English Sheriff*, pp. 184-185.

G.L. Harriss pointed out, Henry III had abandoned the ill-fated control of government through the household:

The scope for *ad hoc*, emergency, even arbitrary action by the itinerant King declined, as officials of the Chancery and the Exchequer multiplied in the shires, attentive to royal rights and revenues. By the end of the reign the Wardrobe was fast becoming institutionalised, acquiring a definite and formal place within an administrative system dominated by the great departments of state.<sup>61</sup>

Such controls over the Wardrobe were strained, however, by the far greater expenditure required by Edward I's military activities. The Wardrobe remained extremely important in his reign as the vehicle for war finance, handling very large sums and contracting loans, despite periodic attempts to curb its autonomy.<sup>62</sup>

The revolutionary ideas of the reform era thus made a lasting impression. The accounts of those few years show something of the reformers' successes and failures during their brief period in power. In the short term, they accomplished many of the proposals set out in the Provisions of Oxford, at least as far as they concerned finance: reform at the Exchequer, conciliar control of Exchequer appointments and local input to sheriffs' appointments, curbs on the king's financial autonomy, and the recognition that sheriffs owed duties to the counties as well as to the king. In the longer term, their ambitions continued to find a response: less extortion through county farm and profit; inquiries to hear complaints about financial malpractice in the counties, with attempts to establish some controls over officials' behaviour; and a recognition that counties should have a say in their own administration. The Exchequer remained at the centre of financial administration, using its accounts to ensure that government was at least moderately efficient and moderately honest.

<sup>61</sup> G.L. HARRISS, *King, Parliament, and Public Finance in Medieval England to 1369* (Oxford, 1975), pp. 200-201.

<sup>62</sup> M. PRESTWICH, *War, Politics and Finance under Edward I* (London, 1972), pp. 156-158, 219-222.

# Military Recruitment and Funding in Savoy: Piedmont and Chablais, Late-Thirteenth to Mid-Fourteenth Century\*

ROBERTO BIOLZI

In the past fifty years, many studies have been published on the relation between the increase in warfare and the development of fiscal systems and institutional structures in late medieval states. Research carried out on both France and England as well as smaller principalities has evinced the direct link between war, taxation, and institutional development, to the point that it is almost commonplace to assert that war was the driving engine behind the consolidation of most European states between the end of the Middle Ages and the beginning of the Modern Age.<sup>1</sup> According to one of the principles of the fa-

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<sup>1</sup> There are countless studies on the relation between the funding of war through taxation and the development of the state's institutions. See, for example: *Genèse de l'État moderne: Prélèvement et redistribution: Actes du colloque de Fontevraud 1984*, ed. J.-Ph. GENET and M. LE MENÉ (Paris, 1987); *Guerre et concurrence entre les États européens du XIV<sup>e</sup> au XVIII<sup>e</sup> siècle*,

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 47-72.

mous ‘military revolution’, the endemic presence of war between the end of the Middle Ages and the beginning of the Modern Age pushed the European powers to build ever larger armies and therefore more efficient fiscal systems to fund them.<sup>2</sup> In sum, this process was conducive to advances in the number, tactics, and technology of the European armies, paving the way for the attainment of European military supremacy over the rest of the world.<sup>3</sup>

From this perspective, the study of the finances of the principality of Savoy through the many accounting records preserved at the Archivio di Stato in Turin represents a significant contribution to this important historiographical debate.<sup>4</sup> In my recent doctoral thesis I investigated the correlation between the increasing cost of war and the development of more efficient direct taxation in Savoy. One of the most interesting aspects of my research is precisely the account of the fourteenth-century shift from a seigniorial-style taxation – still justified by feudal pretexts such as the crusade or the prince’s knighting – to

ed. Ph. CONTAMINE (Paris, 1998); A. RIGAUDIÈRE, “L’essor de la fiscalité royale du règne de Philippe le Bel (1285-1314) à celui de Philippe VI (1328-1350)”, in: *Europa en los umbrales de la crisis: 1250-1350: Actas de la XXI Semana de estudios medievales de Estella, 18 al 22 de julio de 1994* (Pamplona, 1995), pp. 323-392; L. SCORDIA, *‘Le roi doit vivre du sien’: La théorie de l’impôt en France, XIII<sup>e</sup>-XV<sup>e</sup> siècles* (Paris, 2005); J.B. HENNEMAN, *Royal Taxation in Fourteenth-Century France: The Development of War-Financing: 1322-1356* (Princeton, 1971); E.B. FRYDE, “The financial policies of the royal governments and popular resistance to them in France and England, c. 1270-c.1420”, *Revue belge de philosophie et d’histoire* 57 (1979), pp. 824-860; M. PRESTWICH, *War, Politics, and Finance under Edward I* (London, 1972); S. CAROCCI and S.M. COLLAVINI, “Il costo degli stati: Politica e prelievo nell’Occidente medievale (VI-XIV secolo)”, *Storica* 18 (2012), pp. 7-48; *War, Gouvernement, and Society in the Medieval Crown of Aragon*, ed. D.J. KAGAY (Aldershot, 2007).

<sup>2</sup> M. ROBERTS, *The Military Revolution, 1560-1660* (Belfast, 1956); G. PARKER, *The Military Revolution: Military Innovation and the Rise of the West, 1500-1800* (Cambridge, 1988).

<sup>3</sup> The military revolution theory has been discussed in later works; see J. BLACK, *A military revolution? Military change and European society, 1550-1800* (London, 1991); *The Military Revolution: Readings on the military transformation of Early Modern Europe*, ed. R.J. CLIFFORD (Oxford, 1995); *European Warfare, 1350-1750*, ed. F. TALLET and D. TRIM (Cambridge, 2010). Many historians, especially Anglo-Americans, have traced the beginning of this process to the final centuries of the Middle Ages; see R.J. CLIFFORD, “The military revolutions of the Hundred Years War”, *The Journal of Military History* 57.2 (1993), pp. 258-275; *The Medieval Military Revolution: State, Society and Military Change in Medieval and Early Modern Europe*, ed. A. AYTON (London and New York, 1995); K. DEVRIES, *Guns and Men in Medieval Europe, 1200-1500* (Aldershot, 2002).

<sup>4</sup> Specifically in the Sezioni riunite of the Archivio di Stato di Torino (hereafter AST/SR). On the Savoyard documentary evidence, see B. ANDENMATTEN and G. CASTELNUOVO, “Produzione documentaria e conservazione archivistica nel principato sabaudo, XIII<sup>o</sup>-XV<sup>o</sup> secolo”, *Bollettino dell’Istituto Storico Italiano per il Medio Evo* 110.1 (2008), pp. 279-348.

direct taxation, which from the beginning of the fifteenth century is centred on the collection of annual subsidies throughout the territory and chiefly motivated by the war effort.<sup>5</sup>

This article builds upon my earlier work on the *trésorerie générale* and the *trésorerie des guerres* of Savoy<sup>6</sup> with an investigation of the castellany accounts, that is, the more ‘regional’ offices of the state. The principality of Savoy has been defined as an “aggregation of locals identities and communities” and it was organised at the beginning of the fourteenth century into six bailiwicks, each of them comprising a variable number of castellanies, the units which constituted the backbone of the Savoyard financial and administrative system.<sup>7</sup>

The role of the castellan, and even more so that of the *bailli* (the head of the castellany where the seat of the bailiwick was located), was from the beginning an essentially military one. As well as attending to the maintenance of the

<sup>5</sup> R. BIOLZI, “*J’ay grand envie de veoir assailir*”: *Guerre, guerriers et finances dans les États de Savoie à la fin du Moyen Age, XIV<sup>e</sup>-XV<sup>e</sup> s.* (unpublished doctoral thesis, Université de Lausanne, 2016), pp. 297-370. This work is forthcoming as a monograph from Presses Universitaires de Rennes. On this topic, see also Nicolas Carrier’s chapter in this volume.

<sup>6</sup> AST/SR, CS, inv. 16 (*trésorerie générale*), inv. 29 (*trésorerie des guerres*). The *trésorerie générale* (‘general treasury’) as well as the *chambre des comptes* of Savoy were established in 1351 by the statutes promulgated by Amadeus VI. See Ch. GUILLERÉ and G. CASTELNUOVO, “De la comptabilité domaniale à la comptabilité d’Etat: Les comptes de châtelainies savoyards”, in: *Écrire, compter, mesurer: Vers une histoire des rationalités pratiques*, ed. N. COQUERY (Paris, 2006), pp. 213-230, at pp. 216-217; B. DEMOTZ, “Une clé de la réussite d’une principauté aux XIII<sup>e</sup> et XIV<sup>e</sup> siècles: Naissance et développement de la Chambre des comptes en Savoie”, in: *La France des principautés: La chambre des comptes, XIV<sup>e</sup> et XV<sup>e</sup> siècles*, ed. Ph. CONTAMINE (Paris, 1996), pp. 17-26. The office of the *trésorerie des guerres* (‘war treasury’) appears in the Savoy principality at the beginning of the rule of prince Amadeus VII (c. 1383) and is consecrated through Amadeus VII’s *Statuta Sabaudiae* (1430); see R. BIOLZI, “Les guerres d’Amédée VII: Coûts et administration militaire”, in: *Le pouvoir par les armes, le pouvoir par les idées – Power through Weapons, Power through Ideas*, ed. J. DUMONT and Ch. MASSON, special issue of *Le Moyen Age* 121.1 (2015): pp. 127-143, esp. pp. 129-131; R. BIOLZI and D. JAQUET, “De l’office du maréchal et du trésorier de guerre: L’administration militaire du duché de Savoie comparée aux ordonnances françaises et bourguignonnes”, in: *La loi du prince*, ed. F. MORENZONI and Mathieu CAESAR, 2 vols. (Turin, 2018), 1, *Les statuts de Savoie d’Amédée VIII de 1430: Une œuvre législative majeure*, pp. 269-290, esp. pp. 270-275.

<sup>7</sup> For the origins and organisation of the Savoyard castellanies, see B. DEMOTZ, “La géographie administrative médiévale, l’exemple du comté de Savoie”, *Le Moyen Age* 80 (1974), pp. 261-297; J.-L. GAULIN and Ch. GUILLERÉ, “Des rouleaux et des hommes: Premières recherches sur les comptes de châtelainies savoyards”, *Etudes Savoyennes* 1 (1992), pp. 51-109; G. CASTELNUOVO and Ch. GUILLERÉ, “Les finances et l’administration du comté de Savoie au XIII<sup>e</sup> siècle”, in: *Pierre II de Savoie: ‘Le Petit Charlemagne’*, ed. B. ANDENMATTEN et al. (Lausanne, 2000), pp. 33-125.



castle, castellans had a double military function: the military and financial management of war on a regional level and the recruitment of the necessary troops.<sup>8</sup> The military service demanded by the prince from the local communities was not only a means of procuring the fighters needed but also an important source of money, since the men who did not show up when summoned to an expedition had to pay a fine. From the end of the thirteenth century, the amounts of these fines are clearly indicated in the *banna* (fines) section of the castellany accounts, which recorded the income from the administration of justice by the castellan (see Aude Wirth-Jaillard's chapter in this volume). The aim of this chapter is to analyse these fines in order to quantify the human and financial effort of the Savoyard castellanies during a period characterised by a general increase in military operations.

From a geographical point of view, I have selected two very different Savoyard castellanies. The first one, Pinerolo, did not belong directly to the Savoys, for it was the capital of the princes of Achaëa, the dynasty's cadet branch. Created in 1285 by Amadeus V, the principality of Achaëa was a Savoyard appanage comprising the lands of Piedmont with the exception of the Susa valley.<sup>9</sup> The second castellany considered here is Chillon, the capital of the bailiwick of Chablais, north of the Alps, a region which enjoyed a remarkable economic independence during the period considered here, especially as regards the funding of warfare.<sup>10</sup> Because of their position at the frontier of the Savoyard state, these two castellanies were particularly exposed to military strikes. The comparative analysis of two different territories will enable us to highlight the regional characteristics due to the cultural duality of the Savoyard principality, a French-Italian superregional state.

From a chronological point of view, I will focus on the period between the last quarter of the thirteenth century – that of the earliest castellany accounts – and the mid-fourteenth century, when the castellan's military role is supposed to have declined in favour of military officials specially created for the war

<sup>8</sup> For the military role of Savoyard castellans, see E. DULLIN, *Les châtelains dans les domaines de la Maison de Savoie en deçà des Alpes* (Grenoble, 1911), pp. 52-56; B. DEMOTZ, "Le châtelain et la guerre dans la Savoie des XIII<sup>e</sup> et XIV<sup>e</sup> siècles", in: "*De part et d'autres des Alpes*": *Les châtelains des princes à la fin du Moyen Age*, ed. G. CASTELNUOVO and O. MATTÉONI (Paris, 2006), pp. 155-167.

<sup>9</sup> These lands were re-annexed in 1418 by Amadeus VIII.

<sup>10</sup> B. ANDENMATTEN, "Le comte de Savoie Amédée V et le nerf de la guerre: Organisation financière et dépenses militaires en Chablais durant la première moitié du XIV<sup>e</sup> siècle", *Etudes Savoyennes* 4 (1995), p. 19-31.



effort, such as the war treasurer and the marshal.<sup>11</sup> It is well known that in this period the princes started massively to exploit the pretext of the defence of the commonwealth in order to enforce their requests for money and soldiers, as well as to give legitimacy to the establishment of a system of direct taxation.<sup>12</sup>

### *The Recruitment System in Savoy and the Principality of Achaëa*

Before presenting the research and its results, it is important to introduce the recruitment system in operation in Savoy at the end of the Middle Ages. As we know, the medieval armies were constituted in general by two kinds of fighters, and Savoy is no exception. First, there was the cavalry, which was generally the elite of the army. This is essentially provided by the armed aristocracy of the county. From the beginning of the fourteenth century, it looks like the *servitium debitum* – the noblemen's obligation to serve in the army of the prince – was no longer in place in Savoy.<sup>13</sup> However, the accounting sources show that the Savoyard aristocracy responded to the calls to arms of the counts in a rather positive way. In 1308, during the Ambronay campaign, 35 knights banneret – a term which denotes a privileged rank vis-à-vis other knights – lead into battle some 100 noble knights and 1,200 squires.<sup>14</sup> The armies of Amadeus VI (1343-1383) were essentially composed of noblemen who regularly participated in the count's campaigns, especially those undertaken outside the borders of the principality.<sup>15</sup> In Savoy as in France, during the first half of the fourteenth century it seems that the duty to serve the prince

<sup>11</sup> BIOLZI, “*J'ay grande envie*”, pp. 395-400; DEMOTZ, “Le châtelain et la guerre”, pp. 165-166.

<sup>12</sup> For the principality of Savoy-Achaëa, this issue has been investigated in P. BUFFO, “Guerra e costruzione del *publicum* nel principato di Savoia-Acaia (1295-1360)”, *Mélanges de l'Ecole française de Rome: Moyen Age* 127.1 (2015), pp. 1-45. For the kingdom of France, see for example X. HÉLARY, “Révolution militaire, révolution fiscale? Le poids de la guerre dans les finances royales sous le règne de Philippe le Bel”, in: *Monnaie, fiscalité et finances au temps de Philippe le Bel: Journée d'études du 14 mai 2004*, ed. Ph. CONTAMINE et al. (Paris, 2007), pp. 229-254.

<sup>13</sup> B. ANDENMATTEN, *La Maison de Savoie et la noblesse vaudoise (XIII<sup>e</sup>-XIV<sup>e</sup> s.): Supériorité féodale et autorité princière* (Lausanne, 2005), pp. 280-282.

<sup>14</sup> AST/SR, CS, inv. 29, no. 1 (1308), ff. 9-10.

<sup>15</sup> F. CHAMOREL, “*Ad partes infidelium*”: *La croisade d'Amédée VI de Savoie, juin 1366-juillet 1367* (Lausanne, 2016), pp. 82-99.

applied to all noblemen and not just to the direct vassals of the prince, who were therefore progressively exempted from the recruitment tasks.<sup>16</sup>

The second pillar of the Savoy armies was the infantry. The foot soldiers, called *clientes* in Savoy, clearly of lower social rank, were generally recruited in the castellanies.<sup>17</sup> The castellan had a list available of all the people fit to bear arms; once the castellan called for the *cavalcata*, he could match the list with those who actually answered the call to inflict a monetary fine on those who stayed at home. The number of people which each community had to provide to the prince's army was also usually negotiated at the moment of the writing of the franchises charters. In case of war, their service to the prince had to be funded, in general, by the communities, for periods ranging from 3 to 15 days.<sup>18</sup> After this period and for the remainder of the expedition, their wages were paid by the prince; after 1355 the wages were calculated on a monthly basis like those of the knights. During the first half of the fourteenth century, the Savoyard castellanies contributed considerable numbers to the Savoy armies. The most remarkable case occurred during the long war against Dauphiné, in 1308, when around 15,000 *clientes* joined Amadeus V's army quartered at Ambronay.<sup>19</sup> The infantry recruitment system adopted by the Savoyard castellans seems to have been effective and attuned to the political ambitions of the princes, who in this period finally defeated the Dauphins, the historic enemy on Savoy's western front, and permanently annexed important territories such as Gex and Faucigny, thus conferring territorial cohesion to their principality.<sup>20</sup>

<sup>16</sup> For the French situation, see X. HÉLARY, *L'armée du roi de France: La guerre de Saint Louis à Philippe le Bel* (Paris, 2012), pp. 147-172. This characteristic seems to occur earlier in England: M. PRESTWICH, *Armies and Warfare in the Middle Ages: The English Experience* (New Haven, 1996), pp. 71-81; D. SIMPKIN, "Knights banneret, military recruitment and social status, c. 1270-c. 1420: A view from the reign of Edward I", in: *Military Communities in Late Medieval England: Essays in Honour of Andrew Ayton*, ed. G.P. BAKER *et al.* (Woodbridge, 2018), pp. 51-75.

<sup>17</sup> B. DEMOTZ, "A propos des *clientes* du comte de Savoie aux XIII<sup>e</sup>-XV<sup>e</sup> siècles", in: *Le combattant au Moyen Age* (Paris, 1991), pp. 197-205.

<sup>18</sup> R. MARIOTTE-LÖBER, *Ville et seigneurie: Les chartes de franchises des comtes de Savoie, fin XII<sup>e</sup> siècle-1343* (Annecy and Genève, 1973), pp. 54, 61-63.

<sup>19</sup> This is a considerable number, comparable to the number of infantrymen recruited by more affluent and populated realms, such as France and England: BIOLZI, "*J'ay grande envie*", pp. 106-108.

<sup>20</sup> For an overview of the wars conducted by the Savoys against the Dauphinée in this period, see A. KERSUZAN, *Défendre la Bresse et le Bugey: Les châteaux savoyards dans la guerre contre le Dauphiné, 1282-1355* (Lyon, 2005), pp. 39-108.

During the second half of the fourteenth century, the infantry lost much of its numerical importance in Savoy's armies. While in 1355 around 10,000 infantrymen were recruited for the conquest of Faucigny – when basically all castellanies north of the Alps provided contingents of *clientes* – in 1380 only 98 infantrymen were recruited, all of them crossbowmen.<sup>21</sup> The same conclusion can be drawn in 1384, on the occasion of the war in Valais. Amadeus VII's imposing army, composed of around 1,300 men-at-arms, was accompanied by only 75 infantrymen who, in addition, do not seem to have been recruited in the Savoyard castellanies.<sup>22</sup> This diminished importance can be explained in two ways. First, in this period Amadeus VI's military politics were ever more projected beyond the state borders. In this situation, the local communities were not bound to provide contingents of foot soldiers, since the franchise charters did limit service to only a few weeks and usually in a rather limited geographical area. Secondly, a further change was the arrival of the so-called 'foot cavalry', which appears more often in Savoyard narratives and which was certainly an effective tactical replacement of the infantrymen.<sup>23</sup>

In Piedmont the situation was somewhat different from that in Savoy. Northern Italian society was markedly more urban and less 'aristocracy-based'. The legal sources of Piedmont suggest that in practice the castellans of the territories "beyond the Alps" had to provide a certain number of foot soldiers and knights to the prince: "*equites or milites pro communi*".<sup>24</sup> The urban communities in Piedmont also provided knights, because of the presence in the towns of an aristocracy used to warfare, whereas in Savoy it was rather the nobility who provided the essence of the cavalry, after having recruited them

<sup>21</sup> On this occasion, only the castellanies of Chambéry, Montmélian, La Rochette, Aiguebelle, Pont-de-Vaux and Saint-Génix sent contingents of infantrymen; AST/SR, CS, inv. 29, no. 18 (1378-1380), ff. 55r-57v.

<sup>22</sup> More precisely, two companies of crossbow men, respectively 25 and 50 men strong; AST/SR, CS, inv. 29, no. 23/2 (1383-1415), f. 2.

<sup>23</sup> On this subject, see R. BIOLZI, "De l'écuyer au Prince: Les chevaux de guerre en Savoie à la fin du Moyen Âge", in: *Le cheval dans la culture médiévale*, ed. B. ANDENMATTEN *et al.* (Florence, 2015), pp. 89-117, at pp. 110-111; Ch. MASSON, *Des guerres d'Italie avant les Guerres d'Italie: Les entreprises militaires françaises dans la péninsule à l'époque du Grand Schisme d'Occident* (Rome, 2014), p. 90; B.S. HALL, *Weapons and Warfare in Renaissance Europe: Gunpowder, Technology and Tactics* (Baltimore, 2006), pp. 17-19; J.F. VERBRUGGEN, *The Art of Warfare in Western Europe during the Middle Ages, from the Eighth Century to 1340* (Woodbridge, 1954; repr. 2002), pp. 111-164; K. DEVRIES, *Infantry Warfare in the Early Fourteenth Century: Discipline, Tactics and Technology* (Woodbridge, 1996), pp. 191-197.

<sup>24</sup> BUFFO, "Guerra e costruzione", p. 9.

from their seigneuries.<sup>25</sup> In the first decades of the fourteenth century, in Piedmont the number of fighters requested by the count from the local communities increases progressively. Thanks to the statutes of the city of Pinerolo, we gather that while at the end of the thirteenth century the community was requested to provide to the prince only one *cliens*, around 1320 Philip of Achaea tried to obtain the service of all the men able to bear arms: “*quotquot essent in uno hospitio qui possent arma ferre*”. Moreover, if around the end of the thirteenth century the fighters from Pinerolo had to serve in arms for 8 days, twenty years later they would have had to “*tenere exercitum, cavalcata et assaltum*” for 40 days throughout the principality of Achaea and within a twenty-mile radius outside its borders. The ever more pressing requests by Philip were always motivated “*ad deffensionem seu recuperationem terre sue*”, therefore for the protection of the *publicum*, but it is plausible to believe that these new military needs enabled the count to justify a new direct tax. In any case, from a general point of view, from 1313 the castellanies in Piedmont pay around 200 to 300 *livres* each year into the coffers of the prince’s treasurer for the *militia* so as to exempt their inhabitants from military service on horseback. The *militia* was in effect a direct tax which the totality of the castellans in Piedmont paid yearly to the count for the exemption from the service of the armed knights. Some communities, however, in general the big urban centres such as Moncalieri, Turin, Carignano and Pinerolo, kept sending knights to the prince. This is explained by the fact that in these communities the urban aristocracy had a stronger military tradition than elsewhere.<sup>26</sup>

So far, we have discussed the recruitment system in operation in Savoy and in the principality of Achaea in the fourteenth century. While north of the Alps the aristocracy was generally more inclined to providing arms and horses to the prince, in Piedmont the armed service on horseback was progressively replaced by a tax. But what of the service of foot soldiers? In which way, and to what degree, was it replaced by a financial contribution?

<sup>25</sup> In Savoy, knights were rarely provided by the castellanies and numerically represented a small share of the army: see BIOLZI, “*J’ay grande envie*”, pp. 444-446.

<sup>26</sup> See BUFFO, “*Guerra e costruzione*”, pp. 9-20. For the statutes of Pinerolo, see *Gli statuti di Pinerolo*, ed. D. SEGATI, in: *Historiae patriae Monumenta: Leges municipales* 4 (Turin, 1955).

*The banna for Draft Evasion and Their Economic Impact: The Case of Pinerolo*

To answer this question, I have analysed the accounts of the castellany of Pinerolo in the period 1292-1360, especially with respect to the *banna*, which enable us to assess the importance, both social and economic, of the military obligations imposed by the prince onto his subjects. The present analysis traces the evolution of this type of fine, which could be imposed either because an individual did not turn up when summoned to the *cavalcata*, or because he showed up with incomplete equipment.

First, the no-shows (or, put differently, the evasion of the military draft): the first reference to a *bannum* of this kind dates from 1297, when the accountant (*clavarius*) Simondo de Canalis receives 5 *sous* from Aymario Naronania, who was not part of the first army assembled by Philip of Savoy-Achaea in Canavese.<sup>27</sup> As in the case of Aymario, fines were usually nominal, mentioning only one person. However, there are cases in which the fine was issued to a group of people. In 1307, Umberto de Flore paid 100 *sous* for himself and his 19 *socii* or associates who did not show up to fight under the prince's banner during the siege of Cavour.<sup>28</sup> In the same year, the fine issued to Drueto Castellari and eight more inhabitants of Macello, a village in the Pinerolo district, appears only in one accounting book.<sup>29</sup> In such cases, the sources often mention, in addition to the exact number of people fined, the family connections between them.<sup>30</sup>

From the beginning of the fourteenth century, following the intensified conflicts with the marquis of Saluzzo and Monferrat, the maximum amount of

<sup>27</sup> “*De v solidis receptis de Aymario Naromania quia non fuit in primo exercitu vallis Sancti Martini*”, AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 2 (1297-1304), f. 1. The sums in the books of the castellanies of Pinerolo are usually noted in *sous de Viennois* (1 livre being equal to 20 *sous*, and 1 *sous* being equal to 12 deniers). I have taken the conversions from the exchange rates reported in the books, which in almost all the cases correspond to the rates proposed by P. SPUFFORD, *Handbook of Medieval Exchange* (London, 1986), pp. 128-129.

<sup>28</sup> “*De C solidis receptis de Humberto de Flore et sociis suis videlicet decemnovem quia non fuerunt sequi eorum confalonum dum erant apud Caburram, condemnatis quilibet in v s.*”, AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 5.

<sup>29</sup> “*De xxxv solidis receptis de Droeto Castellari et octo aliis hominibus cum eo condemnatis quia non iverunt ad quandam cridaforam apud Macaellum*”, AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 5.

<sup>30</sup> See, e.g.: “*De L solidis receptis de Francisco Fantini, Bonifacio eius fratre, Oddone Peagerio et filii Nasseti, qui cum esset in exercitum apud Caburram non exiverunt ad quandam cridam extra terram*”, AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 5.

the fines tends to increase, up to 100 *sous* per person, while the average fine is stable at around 20–40 *sous* per person.<sup>31</sup> Some reductions are explicitly issued by the principality's authorities. In 1309, Bertoloto and Pilato, two potential soldiers "poor and young" pay only 5 *sous* per person for their absence from the army ranks.<sup>32</sup> The same tariff is applied to a certain Drono Rolio, who did not participate in the war against the marquis of Montferrat on the grounds that he was less than fourteen years old.<sup>33</sup> Columbeto Barberio obtains the halving of his fine because he is poor, despite not participating in as many as three *cavalcate* commanded by the prince.<sup>34</sup> For the same reason, the local authorities of Pinerolo grant a reduction of the fine to twenty inhabitants of his district.<sup>35</sup> A certain Marinono Peoler, who did not enlist in the army of 1311 in Canavese, is fined for only 4 *sous* on the ground that he is "very old" and therefore unfit for war.<sup>36</sup> The castellan of Pinerolo grants Giovanni d'Oliva an exemption from military service since "he swore he is seventy years old".<sup>37</sup> The analysis of the sources suggests that judicial and military authorities in Pinerolo generally arranged reduced fines for those soldiers who were poor, too young or too old, or to those who for some reasons were not in the Pinerolo castellany at the time of the call to arms. Unfortunately, potential combatants of higher social status are not mentioned in the accounting records. These sometimes record the profession of the soldier: stonemasons, blacksmiths, and painters, and even notaries are often mentioned, as well as foreigners, probably merchants, mostly from the nearby cities of Milan and Geneva. It is likely that

<sup>31</sup> This average is higher than in the castellanies of Vigone and Carignano, where the no-show fines are around 15 *sous*: BUFFO, "Guerra e costruzione del pubblico", p. 40, n. 119.

<sup>32</sup> "*De v solidis receptis de Bertoloto e Pilato quia iuvenis et pauper*", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 20.

<sup>33</sup> "*De v solidis receptis de Drono Rolio pro eodem concordato pro tanto quia minor XIII annorum*", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 20.

<sup>34</sup> "*De XXXVII solidis, VI denariis receptis de Columbeto Barberio quia non fuit in exercitum mense iunii versus Braydam, Cayrascum et Savilianum, condempnatus in LXXV solidis, de quibus remisit sibi dominus medietatem de gratia quia pauper*", AST/SR, Camerale Piemonte, inv. 60, mazzo 2, no. 7-8 (1319-1320), f. 7.

<sup>35</sup> "*De XXXVI solidis receptis a quampluribus pauperibus hominibus numero viginti vel circa qui non remanserunt in dicto exercitu propter eorum paupertatem cum licencia iudicis*", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 2.

<sup>36</sup> "*De III solidis receptis de Marinono Peoler quia non fuit in exercitum Canapicii, facta sibi gratia quia pauper valde senex et crepatus*", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 4 (1309-1313), f. 7.

<sup>37</sup> "*De XL solidis receptis de Iohanne de Oliva quia absolutus fuit ne vadat in exercitibus quoniam est septuaginaris ut iuravit*", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 3 (1304-1309), f. 5.

the largest fines up to 100 *sous* were issued to the richest combatants, for example those serving on horseback.<sup>38</sup>

After 1334, following the death of Philip of Achaëa, the sources reveal some changes in the accountancy, which becomes more precise and the control becomes stricter. Fines are no longer set in general with respect to the social status of the fighter, but rather with respect to the period of absence from the army. In 1336, Luigi de Tartona paid 25 *sous* for his five-day absence without leave.<sup>39</sup> In 1338, Bertulino de Ciglate is fined 38 *sous* for an absence of 20 days from the army.<sup>40</sup> The castellan's tendency to check the headcount more regularly increases from the 1340s, when the accounts clearly specify, in almost each case, the exact number of days the man was absent.

The military-service fines concern not only the absentees but also those who answered the call to arms with incomplete equipment.<sup>41</sup> However, this crime was considered as less serious than failure to show up when summoned for an expedition. While the fine for desertion might increase up to 90 *sous* when the prince's *necessitas* is more pressing (for instance in 1300-1320), the fines for incomplete equipment were never higher than 2 *sous* per fighter, and did not increase in the period under consideration. In general, the castellans punished those subjects without proper 'offensive' weapons. In 1311, three men had to pay 3 *sous* because they lack a "long spear", in all likelihood a pike, the foot soldier's weapon of choice.<sup>42</sup> In 1319, during a *cavalcata* in Savigliano 58 men were fined 115 *sous* for the same reason.<sup>43</sup> Other *banna* concerned substandard defensive equipment with respect to the castellan's specifications.<sup>44</sup> These fines disappear from the records after 1330. This could

<sup>38</sup> At Carignano, the *banna* for no shows could be as high as 120 *sous*: BUFFO, "Guerra e costruzione del pubblico", p. 41, note 120.

<sup>39</sup> "De XXV solidis receptis de Ludovico de Tartona quia non fuit in dicto exercitu quinque diebus", AST/SR, Camerale Piemonte, inv. 60, mazzo 3, no. 15 (1336-1337), f. 2.

<sup>40</sup> "Recepti a Bertulino de Ciglate quia non fuit in dicto exercitu per viginti dies condepnatus in solidis centumquindecim, quitatus pro tanto per litteras domini: XXXVIII s., VIII d.", AST/SR, Camerale Piemonte, inv. 60, mazzo 3, no. 17 (1338-1339), f. 5.

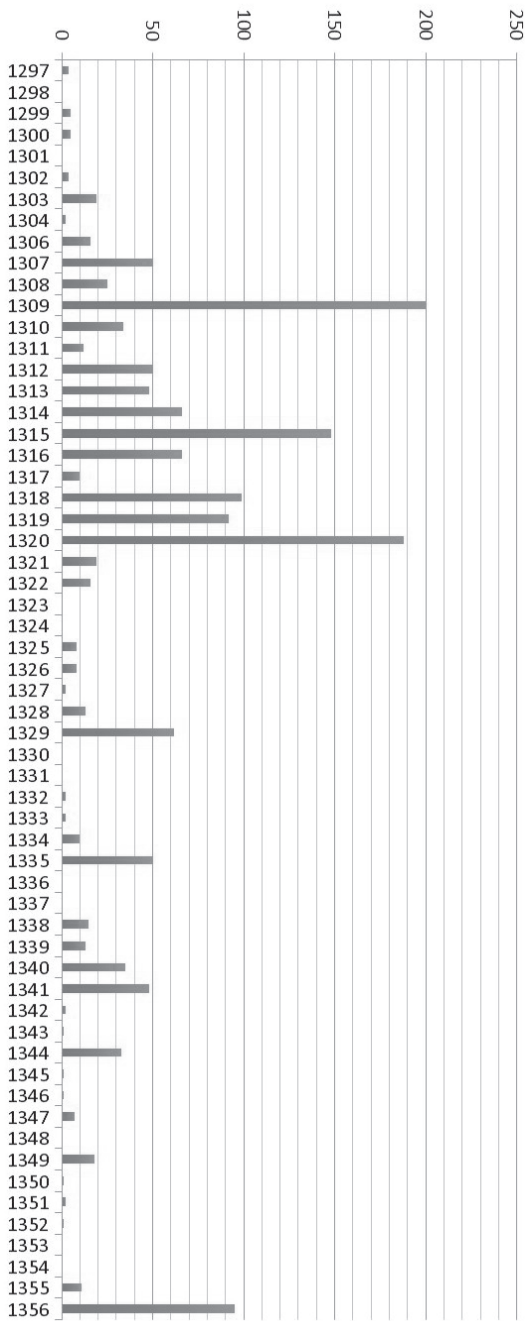
<sup>41</sup> In Savoy, the *clientes*' minimal required equipment was sword, spear, helmet and shield: DEMOTZ, "A propos des *clientes*", p. 258.

<sup>42</sup> "De III solidis receptis de tribus personis quia non portaverant lanceas longas in exercitu Septimi", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 4 (1309-1313), f. 8.

<sup>43</sup> "De CXV solidis receptis de quinquaginta octo hominibus qui non portaverunt lanceas in dicto exercitu", AST/SR, Camerale Piemonte, inv. 60, mazzo 1, no. 6 (1335-1319), f. 26.

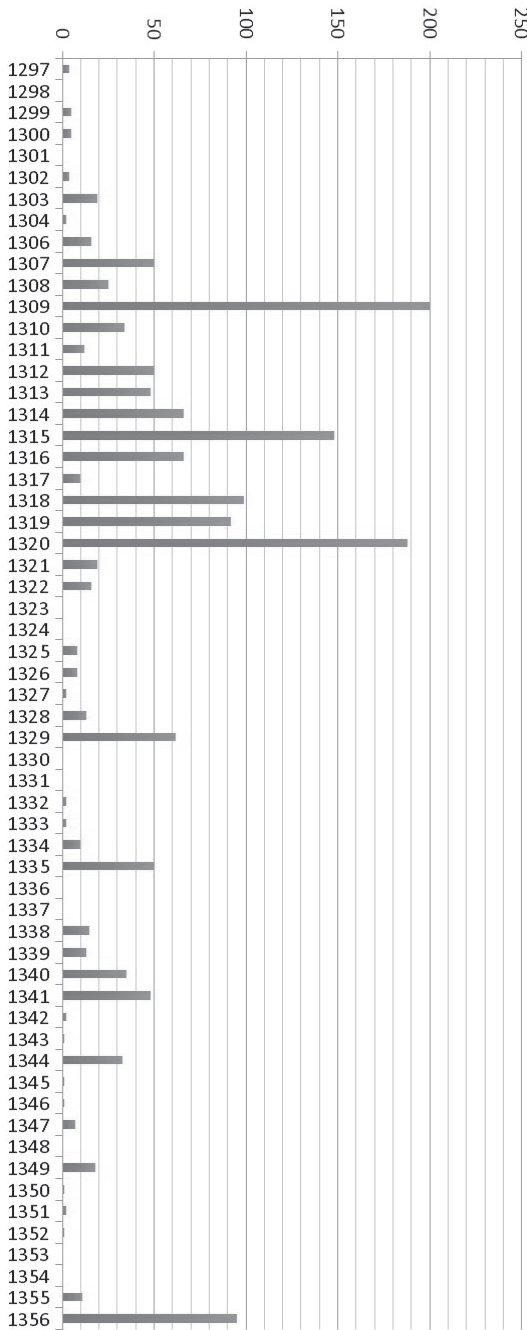
<sup>44</sup> "De XVI solidis receptis de VIII hominibus quia non portaverunt lanceas seu alias armaturas eis impositas in dicto exercitu, condempnatus quilibet in II solidis", AST/SR, Camerale Piemonte, inv. 60, mazzo 2, no. 7-8 (1319-1320), f. 5.





Graph 1: the number of fines for army no-shows in the castellany of Pinerolo (1297-1357).





Graph 2: revenues from the *banna* for army no-shows in the castelany of Pinerolo, *sous* of Viennois (1297-1357).

either mean a greater tolerance regarding this issue by the Savoy-Achaea authorities or rather a progressive standardisation of the Piedmont army around the mid-fourteenth century.<sup>45</sup>

The qualitative analysis of the accounting records has led to some preliminary conclusions. During the period investigated here, the population of Pinerolo between the age of 14 and 65 was bound to military service to the prince, an obligation strictly controlled by the castellan. Besides overseeing the military operations, the castellan was charged with the regular inspection of the soldiers as well as of the quality of their equipment. From the middle of the fourteenth century, more frequent inspection and stricter military discipline can be linked to the institutional, military and demographic crisis faced by the principality of Achaea, caused by the start of the war against Amadeus VI and, especially, by the large plague epidemics of 1348, which diminished the numbers of troops and therefore prompted the authorities to recruit foot soldiers in a stricter and more controlled way. Additionally, we can assume that more regular and frequent inspections produced more income for the prince who, in turn, could have had more money to spend on mercenaries, as a replacement for the army's poorly motivated and especially ill-equipped citizen-soldiers.<sup>46</sup>

Now, the question is how to quantify these revenues and relate them to the military expenditures one finds in the accounts. The investigation of the accounts has enabled us to create two graphs which show the evolution of the individual fines as well as the financial gain due to the military obligations (Graphs 1 and 2). The two graphs show the trajectory of the military policies of the princes of Savoy-Achaea, who, during the first half of the fourteenth century, were militarily engaged on several fronts: especially those against the Dauphiné, Montferrat and Saluzzo. In the first decades of the fourteenth century, in Piedmont the number of fighters demanded by the count from the local communities increases considerably. The administrative sources also reveal the territorial politics of the princes of Achaea, who, during the first half of the fourteenth century, put together 33 armies for a grand total of 54 *cavalcate*. The situation is that of a perennial state of warfare for the principality, which basically never received military support from its stronger cousin, engaged in

<sup>45</sup> A.A. Settia, *Comuni in guerra: Armi ed eserciti nell'Italia delle città* (Bologna, 1993), pp. 140-142.

<sup>46</sup> This characteristic is confirmed for example in Montferrat, see A.A. SETTIA, "Sont inobediens et refusent servir: Il principe e l'esercito nel Monferrato dell'età avignonese", in: *Piemonte medievale: Forme del potere e della società: Studi per Giovanni Tabacco* (Turin, 1985), pp. 121-141.

its own right in a long conflict with the Dauphiné and in the first battles of the Hundred Years' War.<sup>47</sup>

The three peaks in the graphs correspond first to the war against the Dauphiné and Montferrat of the first decade of the fourteenth century, which led to the conquest of the Rocca Canavese, elevated to the status of a Savoyard castellany in 1309; secondly, to the conflicts against the House of Anjou (1311-1320), allied to the Marquis of Saluzzo; and thirdly, to the start of the hostilities with their Savoyard cousins, especially Amadeus VI who marched into Piedmont in the 1360s, thus *de facto* ending the independence of the cadet branch. The low points from the 1330s on correspond to the military and financial crisis which affected the principality, especially after the death of Philip in 1334, which would lead to the defeat at the hand of the Anjou-led coalition.<sup>48</sup>

The comparative assessment of the revenues due to the *banna* and of the military expenditures of the castellany of Pinerolo suggests that draft evasion by the inhabitants of Piedmont was financially important. Between 1297 and 1359, the castellany of Pinerolo cashed in 39,800 *sous* (1,990 *livres*). In the same period, the military expenditures – which include the fighters' wages, the costs of siege engines and the purchase of weaponry – increased to 24,443 *sous* (1,222 *livres*). An overview of the revenues from the *banna* for no-shows and the military expenditures in the castellany of Pinerolo is provided in the table below; the relation between the two is expressed in percentage points.

Table 1: Revenues from *banna* for no-shows and military expenditures, castellany of Pinerolo, *sous* de Viennois (1297-1357)

years	<i>banna</i> ( <i>sous</i> )	military expenditures ( <i>sous</i> )	%
1297-1309	7,409	625	84
1310-1334	20,655	18,663	903
1335-1357	11,736	5,155	439
total	39,8	24,443	614

<sup>47</sup> On this subject, see J. CORDEY, *Les comtes de Savoie et les rois de France pendant la guerre de Cent Ans* (Paris, 1911).

<sup>48</sup> For an overview of the military operations by Savoy-Achaëa in the first half of the fourteenth century, see F. GABOTTO, *Storia del Piemonte nella prima metà del secolo XIV<sup>o</sup>, 1292-1359* (Turin and Florence, 1894); P.L. DATTA, *Storia dei principi d'Acaja, signori del Piemonte, dal MCCIV al MCCCXVIII*, 2 vols. (Turin, 1832).

The fines for no-shows enabled the princes of Achaea to pay for the totality of the military costs, as well as contributing a net revenue to the principality's coffers: the military costs represent 61% of the revenue from the *banna* for no-shows.<sup>49</sup> We can also compare this amount with the expenditure for another military operation undertaken by the princes of Achaea: for the conquest of Cavallermaggiore the notary Rubeo Maoeri spent 829 *livres* (16,580 *sous*) on the wages of 420 infantrymen recruited from 18 April to 30 August 1312.<sup>50</sup> The remaining 39% of the total revenue from the locals' no-show fines in the castellany of Pinerolo is a little less than the cost of a siege of four months and a half. Considering that the accounting records show real cash flows, it is possible to conclude that the fines collected from the inhabitants of Pinerolo for failure to perform military service represented an effective financial resource through which the prince might cover a large part of the costs of his military strategy.

### *The banna for Military-Service No-Shows in Savoy: The Counterexample of Chillon*

For the purposes of comparative study, I have used the same methodology in the investigation of the castellany of Chillon, the capital of the bailiwick of Chablais, a territory roughly comprising the area of the Rhone valley situated between the bottom of the Grand Saint Bernard route and the Lake Geneva. During the thirteenth century, the Savoys asserted their unchallenged supremacy in this region, around their strongholds of Chillon and Saint-Maurice, which had been under their control in different ways for a long time.<sup>51</sup> In the first half of the fourteenth century, Chablais saw its largest territorial extension thanks to the skilful territorial strategy of Amadeus V, and was the largest bailiwick in the whole of Savoy.<sup>52</sup>

As the main stronghold in the region and strategically placed, the castle of Chillon was the seat of the *bailli* of Chablais since the mid-thirteenth century.<sup>53</sup>

<sup>49</sup> I have not included in this calculation the castle upkeep and repair costs (“*opera castris*”).

<sup>50</sup> AST/SR, Camerale Piemonte, inv. 24, Cavallermaggiore, mazzo 1, no. 1 (1312-1313).

<sup>51</sup> M. CONSTANT, “L’établissement de la Maison de Savoie au sud du Léman: La châtellenie d’Allinges-Thonon (XII<sup>e</sup> siècle-1536)”, *Mémoires et Documents publiés par l’Académie Chablaisienne* 60 (1972), pp. 1-366, at pp. 18-19.

<sup>52</sup> DEMOTZ, “La géographie administrative”, p. 279.

<sup>53</sup> Savoyard castellans are confirmed in Chillon since 1214: D. CARUTTI, *Regesta comitum*

The oldest Savoyard rolls of accounts date from 1257 and refer precisely to this castellany which, just as Pinerolo, was surrounded by a territory favourable to the recruitment of soldiers, considering the frequent calls to arms sent out by the *bailli* to the local communities. Chablais was at the beginning of the fourteenth century right at the centre of the main conflicts opposing Savoy and its neighbours: the bishops of Sion, the Habsburg to the north, the Dauphins who controlled the Faucigny region, and the counts of Geneva to the south and the west.<sup>54</sup>

The *banna* for no-shows when summoned to an expedition appear earlier at Chillon than at Pinerolo. In 1282, at the outbreak of the war against the Dauphins of Viennois, Guillaume Carbon and Giraud de Crebery each paid 5 *sous* of Lausanne to the *bailli* of Chillon “*pro banno cavalcate*”.<sup>55</sup> Only twelve years later, this specific type of revenue seems to have become common practice in the *banna* section of the accounts. In 1295, fifteen men, including two carpenters, paid between 2 and 5 *sous* for not having participated to the expedition led by the count of Savoy to Nyon.<sup>56</sup> During the first decades of the fourteenth century, the total sum of the fines tends to increase considerably. Whereas during the final decades of the thirteenth century the typical fine was between 2 and 5 *sous*, after 1310 those found guilty pay a fine of 4 to 20 *sous*. The accounting records do not report the criteria for determining the fines imposed by the *bailli*. The social and professional condition of the potential soldier is even less clear than in the sources from Pinerolo. The list of names, which include many sobriquets, points to people of rather modest condition who in the Savoyard armies were expected to fight as infantrymen. Their equipment is never mentioned, a fact which might suggest a lower equipment standard in Chablais as compared to northern Italy. However, the *baillis* of Chillon seem to have had more practice in military justice, issuing fines to soldiers guilty of crimes on the battlefield. In this respect, in 1304 some men from Saint-Nicolas de Vers were hit with a 20-*sous* fine for stealing some “metal tools” after their

*Sabaudiae marchionum in Italia ab ultima stirpis origine ad an. MDCCLIII* (Turin, 1889), pp. 163-164, no. CDXLII.

<sup>54</sup> ANDENMATTEN, “Amédée V et le nerf de la guerre”, p. 22. The wars against the bishops of Sion have been studied through the accounts of the castellany of Chillon by V. VAN BERCHEM, “Les dernières campagnes de Pierre II comte de Savoie en Valais et en Suisse”, *Revue historique vaudoise* 9 (1907), pp. 354-365.

<sup>55</sup> AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo I, no. 8 (1283-1286), ff. 2 and 10.

<sup>56</sup> AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo II, no. 11 (1292-1296), f. 1.

return from an expedition to Lullin.<sup>57</sup> In 1322, the same amount was cashed in by the castellan Jean Reinhard because a soldier summoned at the siege of the castle of La Corbière, in the Pays de Gex, had stolen a head cover.<sup>58</sup> Fines issued to soldiers for leaving the army before the end of the operations are rare, but each time the amount is quite high, certainly superior to that paid by those who simply did not respond to the call to arms.<sup>59</sup>

Unlike at Pinerolo, in the castellany of Chillon the military *banna* were for the most part issued to a group of people, linked to a village, parish, or local lord. In 1296, the men of the abbot of St-Maurice were fined 106 *sous* and 8 *d.* for their absence from the *cavalcata*.<sup>60</sup> A group of “Valaisains” paid to the castellan of Chillon the sum of 30 *livres* because they did not participate to the rescue operation of Allinges-Neuf, besieged in 1308 by the Dauphin’s army.<sup>61</sup> In 1313, the men of the parish of Allinges were fined 5 *livres* since they did not show up for a *cavalcata* against Lausanne commanded by the *bailli* Jean Bagnol.<sup>62</sup> In 1324, several communities under the jurisdiction of the *bailli* of Chillon were fined for their absence from an expedition to Morat: 40 *sous* were paid to the *bailli* by the men of lord Pierre de Blonay, 40 *sous* by the men of Grés, 25 *sous* by the men of Ollon, 20 *sous* by the men of Allinges and 15 *sous* by the men of Leysin and Vouvy.<sup>63</sup> Over the sixty years investigated here, some communities such as Bex and Ollon stand out for their absence from the ranks of Savoyard armies, ignoring the expedition ordered by the count seven and five times respectively.

The situation in Chablais can be compared to that in Valais, where the most impressive wave of protests recorded in the castellany accounts was prompted precisely by the military service demanded by the count of Savoy. During the fourteenth century, the castellans of this region acted at least sixty

<sup>57</sup> AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo II, no.16 (1302-1304), f. 2.

<sup>58</sup> “*Recept a Pierre Lyellen qui eundo in cavalcata Corbierie cepit capucius alienum: XX s.*”, AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo III, no. 23 (1320-1322), f. 17.

<sup>59</sup> In 1307, three men who deserted the Savoy army before the end of the operations “*sine licencia*” were fined 12 *livres*, AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo II, no. 17 (1306-1308), f. 15.

<sup>60</sup> “*De cui s. VIII d. recept de hominibus abbacie Sancti Mauricio pro banno cavalcata*”, AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo II, no. 11 (1292-1296), f. 11.

<sup>61</sup> “*De XXX l. recept de hominibus partiis Valesii pro eo qui non fuerunt in succursum Alingii novi quando obsessum erat*”, AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo II, no. 18 (1308-1310), f. 1.

<sup>62</sup> AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo III, no. 20 (1313-1316), f. 3.

<sup>63</sup> AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo IV, no. 25 (1322-1325), f. 17.

times against individuals, groups, and communities who refused to participate to the *cavalcata*. In 1316-1317, the people of Bagnes, Sembrancher, Vollèges and Liddes paid the considerable fine of 11 *livres*. In 1334-1335, between them the communities of Bourg-Saint-Pierre and Orsières paid to the castellan 57 *livres* and 7 *sous*. Examples of this kind have been found by Pierre Dubuis in castellany accounts until the end of the fourteenth century. According to Dubuis, the reason why the Valaisains were regularly absent from the count's expeditions stems from these communities' understandable lack of interest in a prince who was never seen in the region and who fought a far-away enemy unknown to them.<sup>64</sup>

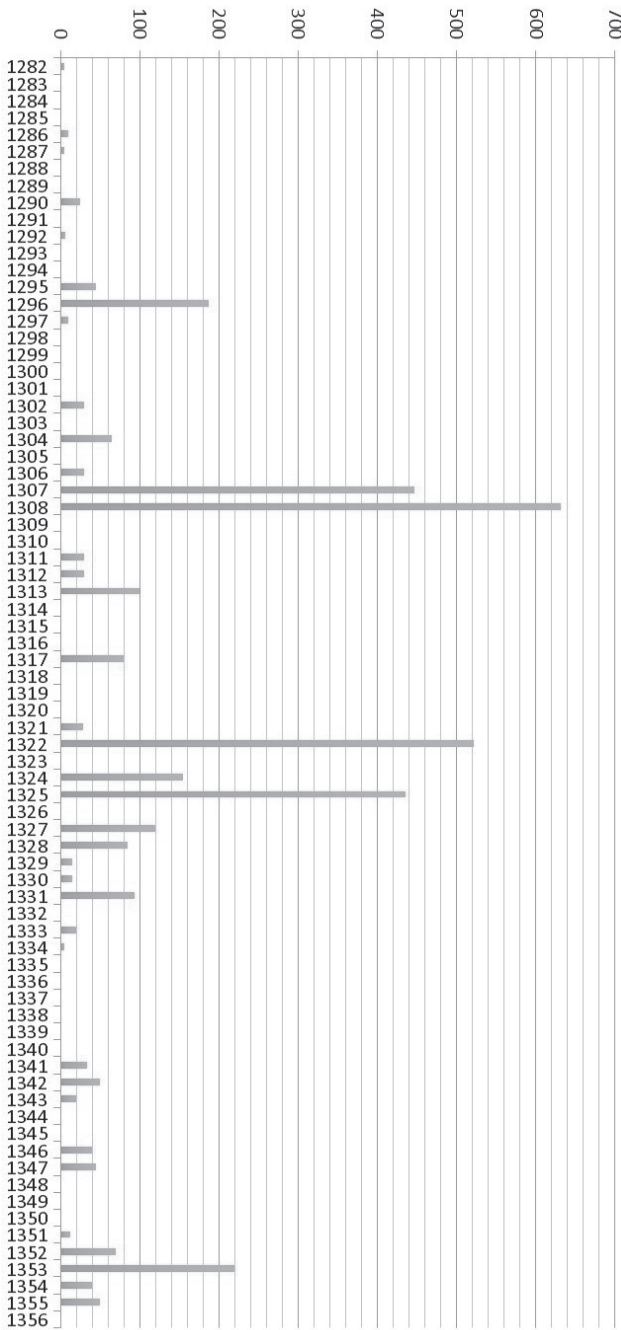
Can these reasons be considered equally plausible for the men subject to military service in the nearby bailiwick of Chablais? Hardly so, since unlike in the Valais the inhabitants of this region were more accustomed to the presence of Savoyard princes in their lands. Suffice it to say that Chillon was one of the main administrative centres of the principality as well as one of the favourite seats of the counts during the period investigated here. Moreover, Chillon was a strategically fundamental base for the Savoyes in the east of their territories, from which they would routinely attack their neighbours. As the official responsible for the defence of the vast bailiwick of Chablais, the *bailli* of Chillon seems to have had regularly at his command, from the start of the fourteenth century, a locally-recruited small army a few hundred men strong, as well as a fully equipped lake fleet.<sup>65</sup>

At Chillon, the highest rates of no-shows for *cavalcate* were reported between 1308 and 1310, during the war against Dauphiné for the defence of Ambronay; in 1322, when as many as 30 men did not respond to the call to arms; and in 1326, when as many as 28 deserters were fined by the castellan.<sup>66</sup> With the exception of the latter two cases, I could not calculate the exact number of men fined because, unlike in Pinerolo, the *banna* of the castellany of Chillon often apply to a whole group of men, and the accounts never specify the numbers. However, the quantitative analysis of the sources has led to the

<sup>64</sup> For these data, see P. DUBUIS, *Une économie alpine à la fin du Moyen Age. Orsières, l'Entremont et les régions voisines, 1250-1500*, 2 vols. (Sion, 1990), 1, pp. 166-167. In Chillon only one *bannum* refers to the protests of those who claimed they were not bound to join the *cavalcata* of the count of Savoy: "*Recepit ab eisdem liberis filiis Perreto de Rua qui non fuerant in cavalcata mandata pluribus asserentes se non teneri ire in cavalcatis domini: XL s.*".

<sup>65</sup> See A. NAEF, *La flotille de guerre de Chillon aux XIII<sup>e</sup> et XIV<sup>e</sup> siècles* (Lausanne, 1904).

<sup>66</sup> AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo III, no. 23 (1320-1322), f. 14-17, no. 26 (1325-1328), f. 11.



Graph 3: revenues from the *banna* for army no-shows in the castellany of Chillon, sous of Lausanne (1282-1356).



following Graph 3, which displays the revenues from military justice which, as in Piedmont, reflects the evolving imperatives of the Savoyard military strategy in the region. This shows that, in the first half of the fourteenth century, the *baillis* of Chablais filled their coffers thanks to the revenues of military justice especially between 1310 and 1314, chiefly because of the intensified conflict against the Dauphins and their allies, especially the counts of Geneva, whose territorial ambitions were in this period crashed by the financial and military superiority of the Savoyes.<sup>67</sup> The years 1321-1322 correspond to the most important siege operation ever undertaken by Amadeus V against the counts of Geneva: the siege of the castle of La Corbière, for which the count of Savoy recruited an army of around 400 knights and 3,700 infantrymen, who operated around twenty siege engines for forty-two days.<sup>68</sup> The 30 men reported as missing on this occasion in the *banna* of the castellany of Chillon do not seem remarkable when compared to the overall number of troops present at the siege, recruited for the most part from Chablais itself.

The peace treaty signed in 1334 at Chapareillan by Aymon of Savoy and the Dauphin Humbert II, as well as the beginning of the Hundred Years' War, slowed down the military operations for around ten years and, as a consequence, the drafting of soldiers.<sup>69</sup> In the 1350s, the aggressive strategy of the young Amadeus VI, who in only three years (1352-1355) conducted three large-scale military campaigns (Calais, Pays of Gex and Faucigny), was the cause of a massive recruitment of soldiers throughout Savoy. It is noteworthy that for the war in Faucigny alone, only seven years after the great Black Death epidemics, the Savoyard army numbered around 1,500 knights and more than 15,000 *clientes*, 1,500 of them coming from Chillon and Villeneuve.<sup>70</sup> On this occasion as well, the few dozen men fined by the *bailli* of Chablais represent only a very small percentage of the vast army led by Amadeus VI in 1355. For

<sup>67</sup> P. DUPARC, *Le comté de Genève, IX<sup>e</sup>-XV<sup>e</sup> siècle* (Geneva, 1978), pp. 269-292.

<sup>68</sup> The siege ended on 28 December 1321, see L. MÉNABRÉA, "De l'organisation militaire au Moyen Age d'après des documents inédits", *Mémoires de l'Académie royale de Savoie* 2.1 (1851), pp. 179-224; M. DE LA CORBIÈRE, *L'invention et la défense des frontières dans le diocèse de Genève: Études des principautés et de l'habitat fortifié, XII<sup>e</sup>-XIV<sup>e</sup> siècle* (Annecy, 2003), pp. 116-117; D. DE RAEMY, *Châteaux, donjons et grandes tours dans les Etats de Savoie (1230-1330): Un modèle: le château d'Yverdon*, 2 vols. (Lausanne, 2004), 1, pp. 82-84; ANDENMATTEN, *La Maison de Savoie*, p. 291-293.

<sup>69</sup> KERSUZAN, *Défendre la Bresse*, pp. 79-82; CORDEY, *Les comtes de Savoie*, pp. 49-63.

<sup>70</sup> BIOLZI, "J'ay grande envie", pp. 123-128; also see N. CARRIER, *La vie montagnarde en Faucigny à la fin du Moyen Age: Économie et société, fin XIII<sup>e</sup> - début XVI<sup>e</sup> siècle* (Paris, 2001), pp. 46-52.

this war, Amadeus VI successfully demanded from his castellans an unprecedented support in terms of numbers, since his war strategy aimed at surrounding and occupying the whole of the Arve valley.<sup>71</sup> The iron fist used by the Savoy authorities, chiefly the prince, to enforce the military draft in Chablais reflects the kind of Savoyard war effort at the end of the thirteenth century and in the middle of the fourteenth century. At the death of count Amadeus V, the *Fasciculus temporis*, the only fourteenth-century chronicle which deals with the region of Lake Geneva, reports that the count ruled for 38 years and led 32 sieges “*cum ingeniis et machinis*”.<sup>72</sup> A successful siege required skilled workers as well as infantrymen to protect the siege engines and patrol the area to warn of the arrival of an enemy rescue army.

From a financial perspective, at Chillon the military *banna* do not seem to constitute a revenue high enough to cover the war costs. In the period investigated here, the castellans cashed in around 6,000 *sous* of Lausanne, equal to 300 *livres*. The military expenses faced by the Savoys in this period were far greater. To give a few examples: the campaign of Ambronay (1308) cost around 4,000 *livres* Viennois; the siege of the castle of La Corbière (1321) cost 9,500 *livres* Tournois; the conquest of the Pays of Gex (1352-1353) and of Faucigny (1355) cost more than 150,000 gold florins.<sup>73</sup> It is not necessary to convert these values to realise that the military *banna* revenues are quite insignificant with respect to the financial resources deployed in those years by the principality to fund its conquests. Even on a regional level, the military *banna* revenues in Chillon are small money compared to the expenses of the castellan. Suffice it to say that only the military expenses of the castellans Jean Bagnol and Hugues de la Rochette reported in the accounts under the heading “*cavalcate*” for the years 1310-1317 amounted to more than 500 *livres* of Lausanne.<sup>74</sup>

Therefore, Graph 3 shows a completely different situation in Chillon from that which we have seen in Pinerolo. In Chillon, only at the three moments mentioned above (1308-1310, 1322-1323 and 1325-1328) was the castellan successful in cashing in more than 400 *sous* of Lausanne. In Piedmont, we have

<sup>71</sup> The castellannies of Vevey, Evian, and Thonon sent 1,600, 1,200 and 1,300 infantrymen each; AST/SR, Camerale Savoia, inv. 29, no. 14 (1355), ff. 8-9.

<sup>72</sup> *La plus ancienne chronique de Genève, 1303-1335 (Fasciculus temporis) et pièces justificatives*, ed. E. MALLET (Geneva, 1855), p. 306, no. 44.

<sup>73</sup> BIOLZI, “*J’ay grande envie*”, pp. 300-305.

<sup>74</sup> From precisely 1310 on, specific accounts for military expenses (*cavalcate*) appear at the castellany of Chillon: AST/SR, Camerale Savoia, inv. 69, folio 5, mazzo III, no. 19 (1310-1313).

seen, for example, that during the first two decades of the fourteenth century Philip of Achaëa cashed in almost every year more than 1,000 *sous* because of his subjects' failure to show up for expeditions, on two occasions reaching as much as 5,000 *sous*, that is, almost twelve times as much as his counterpart in Chablais. The *sous* of Lausanne was actually slightly more valuable than the *sous* Viennois – even so the disproportion between the two cases is evident. Regarding this last point, however, it is worth noting that the administrative structure, let alone a centralised office that would redistribute the financial resources of the bailiwick, was much less advanced in Chablais than in Piedmont. Think for example of the important responsibilities taken up in the early fourteenth century by the *pedaggiatore* ('toll collector') of Villeneuve, who had a central role in the financial organisation of the bailiwick.<sup>75</sup> The *bailli* of Chillon therefore was not the sole person responsible for financing and managing the war effort: think of Guillaume of Châtillon, *receveur* of Chablais and castellan of Evian and Fêternes, who alone bore the responsibility for the finances of the siege of the castle of La Corbière in 1321.<sup>76</sup>

## Conclusions

In conclusion, I would first like to draw attention to the issue of the different systems adopted by the Savoys in dealing with the ever-increasing costs of their territorial designs, and secondly, to the evolution of the military function of the castellan and the nature of the castellany accounts, particularly their section on the *banna*. This will evince the links between this chapter and the larger narrative investigated in this volume, including the relation between financial accountancy and the administrative accountability of the territorial officers.

In Piedmont, the princes of Achaëa set up a mixed fiscal system to meet their military recruitment needs, based on both regular tax collections called *militia* and extraordinary revenues, especially the *banna* for expedition no-shows.<sup>77</sup> The increase in military duties imposed by Philip of Achaëa turned

<sup>75</sup> ANDENMATTEN, "Amédée v et le nerf de la guerre", p. 22. For a recent study on the organisation and financial importance of the toll of Villeneuve under the Savoys, see F. MORENZONI, *Marchand et marchandises au péage de Villeneuve de Chillon, première moitié du XV<sup>e</sup> siècle* (Lausanne, 2016).

<sup>76</sup> BIOLZI, "J'ay grande envie", pp. 228-29.

<sup>77</sup> BUFFO, "Guerra e costruzione del pubblico", p. 43.

out to be less of a genuine effort to enlist fighting men and more of a tactic for filling the treasury's coffers – a tactic that worked out very well. This was similar to some degree north of the Alps, but there a crucial role was played by direct taxation after 1313, with *subsidia* exacted throughout the Savoyard lands with increasing regularity by an office known from around the middle of the fourteenth century as the *trésorerie générale*.<sup>78</sup> In both cases, the analysis of the accounting records highlights the fact that, with the appropriation of the right to call the locals to arms, the Savoys could present themselves as the only defenders of the public good, therefore setting in motion the institutional process that led to Amadeus VIII's "territorial and public" principality.<sup>79</sup>

From a quantitative perspective, the present analysis has brought to light a marked difference in the revenues of the two castellanies. How can we explain this important difference? The first part of the answer lies in demographics. It is evident that Piedmont castellanies represented larger urban centres, especially Pinerolo, which at the time had a population as large as Turin.<sup>80</sup> From a military perspective, the principality of Savoy-Achaëa had a reservoir of soldiers larger than the Chablais, an area less populated and without the military tradition of the northern Italian *comuni*. The second part lies in the nature of the institutions. Unlike the House of Savoy's castellans north of the Alps, at Pinerolo the castellan was entrusted with judicial and military, but not *financial* powers. The accounts were kept by the *clavarius*, the officer in charge of the financial management of the castellany. This aspect certainly reinforced the military function of the castellan: without the responsibility of the financial management of the territory, his tasks of controlling the population subject to military service, exercising military justice, and inspecting the soldiers' equipment were in all likelihood facilitated. Additionally, it is worth mentioning that in Piedmont castellans were often recruited from the local aristocracy (especially the Provana and Piosasco families), whereas at Chillon the castellan was often an aristocrat who came from the Savoyard heartlands, the bailiwick

<sup>78</sup> The *Romfhart* of Henry VII had a decisive impact in establishing the general subsidies, often consisting of loans, either spontaneous or imposed onto local communities: A. TALLONE, *Parlamento Sabauda*, 13 vols. (Bologna, 1928-1946), 1, p. CCX, n. 2.

<sup>79</sup> G. CASTELNUOVO, *Ufficiali e gentiluomini: La società politica sabauda nel tardo Medioevo* (Milan, 1994), p. 33.

<sup>80</sup> See *Storia di Torino*, 2, *Il basso medioevo e la prima età moderna (1280-1536)*, ed. R. COMBA (Turin, 1997), pp. 423-440. For a more systematic and specific study of late medieval demography in Piedmont, see R. COMBA, *La popolazione in Piemonte sul finire del Medioevo: Ricerche di demografia storica* (Turin, 1977).

of Savoy (Montmanyneur, Conflans, and so on). Might this difference in the patterns of recruitment of local officers account for the larger numbers of Chablais soldiers in the Savoyard armies? The plausible answer is yes, although a larger-scale prosopographical investigation is required to support this conclusion fully.

This fresh research on the military service owed by the castellanies' denizens has shed light on the essential role of the castellan in the recruitment of the armies demanded by the territorial strategies of the Savoyard dynasty. In addition to commanding local operations, the castellan was directly responsible for recruitment and, consequently, for issuing fines to those who did not show up at the expedition's meeting time and place. As we have seen, in Piedmont this judicial role went hand in hand with the intensification of military operations. What of the trajectory of the castellans' functions in a longer chronological perspective? For the principality of Savoy-Achaea, the answer is particularly difficult because after the 1360s the princes were increasingly subject and tied to their 'cousins' north of the Alps, which would eventually annex their entire Piedmont lands in 1418. It has been observed that in Savoy the castellan's military function decreased progressively from the second half of the fourteenth century, in exchange for a greater administrative and financial role.<sup>81</sup> The study of fifteenth-century Savoyard accountancy suggests that this view can only be accepted with some qualification. For example, the castellans of Bresse played a fundamental logistical role during the raids of the *Ecorcheurs* (1438-1344); similarly, the *bailli* of Moudon, Guillaume of Geneva, played an important part in the defence of the Pays de Vaud at the outbreak of the conflict with the city of Fribourg (1447-1448).<sup>82</sup> On the question of the castellan's role in military recruitment, it is worth noting that Amadeus VIII's 1430 *Statuta* specify that the castellan has the duty to produce every five years a list of both local noblemen and commoners fit for military service.<sup>83</sup> Notwith

<sup>81</sup> DEMOTZ, "Le châtelain et la guerre", pp. 165-66.

<sup>82</sup> See L. BADOUX, "Pour la garde de ses pays contres les Roctiers": *La Bresse face aux Ecorcheurs, 1438-1444* (unpublished MA thesis, University of Lausanne, 2019); R. BIOLZI, "Avec le fer et la flamme": *La guerre entre la Savoie et Fribourg, 1447/1448* (Lausanne, 2009), pp. 20-26.

<sup>83</sup> "Et ut premissa melius sciri et fieri valeant, hoc edicto statuimus et iubemus omnibus et singulis castellanis nostris ac eorum locatentibus, sub pena trium marcharum argenti puri per quenlibet eorum negligentem committenda et fisco nostro applicanda, quatenus quilibet ipsorum castellanorum de quinquennio in quinquennium nobis seu marescallis nostris pro tempore existentibus mittat vel apporet per verum registrum nomina et cognomina subditorum sue castellanie nobilium et innobilium ad arma dispositorum et habilium, equitum et peditum ac

standing that mercenaries became very important from Amadeus VI onwards, in the fifteenth century the castellan and especially the *bailli* did not completely lose their functions of recruitment and command in favour of the marshals and *capitani* of the Savoyard companies.

Lastly, it should be pointed out that particularly in the case of Pinerolo, the seat of both the city's justice and of the principality of Achaea, further research on the financial penalties for failure to answer the summons to military expeditions will need to complement the analysis of the *banna* from castellany accounts – which represent only the final step of a much longer judiciary procedure<sup>84</sup> – with an examination of the judicial accounts of the *curia*.

*sagittariorum et cuiuslibet eorum facultatem*"; *La loi du Prince*, 2, p. 237.

<sup>84</sup> See P. BUFFO, "I registri della giustizia criminale nel sistema documentario del principato sabaudo (Piemonte, secoli XIII<sup>o</sup>-XIV<sup>o</sup>)", in: *Les registres de la justice pénale (libri maleficiorum) et les sociétés de l'Italie communale, XI<sup>e</sup>-XV<sup>e</sup> siècle* (Rome, 2020) (in the press).

# Accountability in Building Projects in Piedmont under Philip of Savoy-Achaëa: Administrative Experimentation and Political Consolidation

VITTORIA BUFANIO

The construction of public buildings has been a favourite subject of research across a range of fields. Among medievalists, castles in particular have attracted a great deal of attention. Scholars have investigated the relationship between power and architecture,<sup>1</sup> by highlighting how the construction of castles and public buildings answered not only defensive imperatives,<sup>2</sup> but also the needs of princes to strengthen their territorial presence.<sup>3</sup>

<sup>1</sup> Among many works that could be cited, see P. BOUCHERON, *Le pouvoir de bâtir: Urbanisme et politique édilitaire à Milan (XIV<sup>e</sup>-XV<sup>e</sup> siècles)* (Rome, 1998); *Pouvoir et édilité: Les grands chantiers dans l'Italie communale et seigneuriale*, ed. É. CROUZET-PAVAN (Rome, 2003).

<sup>2</sup> D. DE RAEMY, *Châteaux, donjons et grandes tours dans les États de Savoie (1230-1330)*, 2 vols. (Lausanne, 2004); A. KERSUZAN, *Défendre la Bresse et le Bugey: Les châteaux savoyards dans la guerre contre le Dauphiné (1282-1355)* (Lyon, 2005).

<sup>3</sup> A.A. SETTIA, *Proteggere e dominare: Fortificazioni e popolamento nell'Italia medievale* (Rome, 1999), pp. 162-163.

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 73-89.

With the exception of a few essays,<sup>4</sup> however, medievalists have focussed more rarely on a precise analysis of the descriptive documentation produced in connection with the management of these important architectural works. The accounting records produced for the financial management of public works afford an excellent entry-point into this topic, in addition to archaeological sources and architectural evidence.

This paper aims to investigate the link between the development of the management of building sites and the evolution of the accounts produced for this purpose, by examining the case of Piedmont in the first half of the fourteenth century. This period is of particular interest because, as Paolo Grillo remarked, it was “an age of transition ... between the autonomy of cities and their inclusion in a supra-municipal or ‘regional’ domain”.<sup>5</sup> This was the time when a number of Piedmontese communities found themselves under the control of a cadet branch of the Savoyard dynasty, whose first ruler was Philip of Savoy-Achaëa.<sup>6</sup>

As frequently pointed out in the historiography, the beginning of the fourteenth century, and especially its first two decades, was a time of political, financial, judicial, and territorial consolidation of the appanage of Savoy-Achaëa.<sup>7</sup> The attempts at consolidation by the dynasty of Savoy-Achaëa fo-

<sup>4</sup> Most recent contributions: Ph. BERNARDI, “L’enregistrement des dépenses pontificales: Calculs et pratiques à Avignon au XIV<sup>e</sup> siècle”, *Comptabilités* 7 (2015), <<http://journals.openedition.org/comptabilites/1705>>, consulted 20 April 2019; V. THEIS, “Décrire le chantier ou écrire le chantier? Titres et offices dans les comptes de construction pontificaux de la première moitié du XIV siècle”, in: *Offices, écrit et papauté (XIII<sup>e</sup>-XVII<sup>e</sup> siècles)*, ed. A. JAMME and O. PONCET (Rome, 2007), pp. 643-666; S. VICTOR, ‘Quantifier, compter, se tromper: Le quotidien comptable des fabriques en Catalogne à la fin du Moyen Âge’, *Comptabilités* 7 (2015), <<http://journals.openedition.org/comptabilites/1720>>, consulted 20 April 2019.

<sup>5</sup> “Un’età di transizione [...] fra l’autonomia municipale e l’inclusione in un dominio sovraccittadino o ‘regionale’”; P. GRILLO, “Un nuovo principe, una nuova disciplina: L’ordine pubblico nel Piemonte di Filippo d’Acaia (1300-1334)”, in: *L’ordine della città: Controllo del territorio e repressione del crimine nell’Italia comunale (secoli XIII-XIV)*, ed. P. GRILLO (Rome, 2017), pp. 107-118, at p. 108. For a general overview of the balance of power in Italy, see *L’organizzazione del territorio in Italia e in Germania: secoli XIII-XIV*, ed. G. CHITTOLINI and D. WILLOWEIT (Bologna, 1984).

<sup>6</sup> The homonymous principality was created in 1294. On the Achaëa, see F. GABOTTO, *Storia del Piemonte nella prima metà del sec. XIV (1292-1349)* (Turin, 1894); P.L. DATTA, *Storia dei principi di Savoia del ramo d’Acaia, signori del Piemonte, dal MCCXCIV al MCCCXVIII*, 2 vols. (Turin, 1832), and most recently A. BARBERO, “The feudal principalities: The west (Monferrato, Saluzzo, Savoy and Savoy-Acaia)”, in: *The Italian Renaissance State*, ed. A. GAMBERINI and I. LAZZARINI (Cambridge, 2012), pp. 177-196.

<sup>7</sup> *Storia di Fossano e del suo territorio*, ed. R. COMBA, 4 vols. (Turin, 2009-12), 2, *Il secolo*



cussed on the crystallisation of internal hierarchical structures and the stabilisation of relations with the local elites. This process also included what we might call the ‘monumental politics’ undertaken by Philip I from the second decade of the fourteenth century. Philip of Savoy was afforded the opportunity to invest significantly in the construction sector because of several circumstances, notably the end of the military conflict with Robert of Anjou (1313) and the improvement of his finances.<sup>8</sup> With the construction of castles and palaces the dynasty would achieve two objectives in one stroke, gaining both an effective means of enforcing its control over the territory and a visible representation of its power. This strategy sought to consolidate the dynasty’s legitimacy as rulers of Piedmont.

An increase in building sites occurred between 1314 and 1334, when several works were undertaken, both for the maintenance of existing buildings and the construction of new edifices. The present study will specifically focus on the construction of the Palatine Chapel in the castle of Pinerolo, the reconstruction of the castle of Turin, the fortifications of Moretta, Fossano, and Moncalieri, and, finally, the construction of the covered market of Bricherasio. Although these projects were initiated in succession, the chronology of work on these sites overlapped at times.<sup>9</sup> These intensive and continuous endeavours entailed a huge financial, economic, and technical effort.<sup>10</sup> Philip’s administration elaborated *ad hoc* accounts for this type of extraordinary expenses,<sup>11</sup> which evolved along with changes in the building site management system. This paper will explore the political-administrative consolidation processes as they emerge from the accounting sources concerning buildings. The analysis of the evolution of the administrative tools through which a building project was

*degli Acaia* (2010) (in particular the essays by P. Grillo and R. Rao); R. COMBA, “Rifondazioni di villaggi e borghi nuovi nel Piemonte sabauda: Le villenove di Filippo d’Acaia”, in: *Piemonte medievale: Forme del potere e della società: Studi per Giovanni Tabacco* (Turin, 1985), pp. 123-141 (reprinted in ID., *Contadini, signori e mercanti nel Piemonte medievale* (Rome, 1989), pp. 40-50).

<sup>8</sup> *Gli Angiò nell’Italia nord-occidentale (1259-1382)*, ed. R. COMBA (Milan, 2006).

<sup>9</sup> A. LONGHI, “Contabilità e gestione del cantiere nel Trecento sabauda”, in: *Il cantiere storico: Organizzazione, mestieri, tecniche costruttive*, ed. M. Volpiano (Savigliano, 2012), pp. 105-123.

<sup>10</sup> R. COMBA, “Il costo della difesa: Investimenti nella costruzione e manutenzione di castelli nel territorio di Fossano fra il 1315 e il 1335”, in: *Castelli: storia e archeologia*, ed. R. COMBA and A.A. SETTIA (Turin, 1984), pp. 229-239; B. DEL BO, *Il valore di un castello: Il controllo del territorio in Valle d’Aosta fra XIII e XV secolo* (Milan, 2016), pp. 153-172.

<sup>11</sup> P. BUFFO, *La documentazione dei principi di Savoia-Acaia: Prassi e fisionomia di una burocrazia notarile in costruzione* (Turin, 2017), pp. 275-279.

planned and developed opens a fresh perspective in the study of the impact of social factors on writing and accounting practices. Equally, it affords a micro-historical, ‘from the grassroots’ point of view on Philip’s political strategies.

### *Registers and Rolls for Managing the Building Sites*

This paper cannot deal with the entire administrative documentation produced by the principality of Piedmont;<sup>12</sup> rather, to explore the production of accounting records it will focus on the specific documentation concerning building works.<sup>13</sup> Ordinary maintenance interventions on princely castles were recorded in the general account rolls concerning the income and the expenditure incurred in the management of each castellany.<sup>14</sup> This accounting is in the form of rolls composed of several membranes of parchment sewn together and rolled up. It is characterised by a *mise en page* divided into three parts: a central section containing the reason for expenditures and two side margins. The amounts paid were noted on the right margin, while the left margin listed the categories into which the auditor of accounts divided the expenses.<sup>15</sup> The building expenses were listed, in the form of a rather synthetic summary, in one of these categories, frequently called *opera castr*i (castle works). This section is

<sup>12</sup> See BUFFO, *La documentazione dei principi di Savoia-Acaia*; P. BUFFO, “Prassi documentarie e gestione delle finanze nei comuni del principato di Savoia-Acaia (Moncalieri, Pinerolo, Torino, fine secolo XIII-prima metà secolo XIV)”, *Scrineum Rivista* 11 (2014), pp. 217-259.

<sup>13</sup> For the Piedmont, see LONGHI, “Contabilità e gestione del cantiere”.

<sup>14</sup> Archivio di Stato di Torino, Sezioni Riunite, *Camera dei Conti di Piemonte, Conti delle castellanie* (hereafter ASTO, SR, CC), art. 1-85.

<sup>15</sup> This reflected standard Savoyard practice, on which see G. CASTELNUOVO and Ch. GUILLERÉ, “Les finances et l’administration de la maison de Savoie au XIII<sup>e</sup> siècle”, in: *Pierre II de Savoie ‘le petit Charlemagne’ († 1268)*, ed. B. ANDENMATTEN, A. PARAVICINI BAGLIANI, and E. PIBIRI (Lausanne, 2000), pp. 33-125; J.-L. GAULIN and Ch. GUILLERÉ, “Des rouleaux et des hommes: Premières recherches sur les comptes de châtelainies savoyards”, *Etudes Savoyennes* 1 (1992), pp. 51-108. In the oldest rolls there was only a left margin for the *tituli* (‘subheadings’); there was no right margin and the central column of text extended all the way to the right. The division into three parts was the result of a documentary evolution that took place during the fourteenth century in several European areas; O. MATTÉONI, “Discipline du chiffre et fabrique d’une norme comptable à la fin du Moyen Âge: Introduction”, in: *Classer, dire, compter. Discipline du chiffre et fabrique d’une norme comptable à la fin du Moyen Âge* (Paris, 2015), pp. 9-27; E. ANHEIM, “La normalisation des procédures d’enregistrement comptable sous Jean XXII et Benoît XII (1316-1342)”, *Mélanges de l’École française de Rome - Moyen Âge* 118.2 (2006), pp. 183-201.

the only evidence that we have of ordinary maintenance works; however, it appears to be only the last step in the registration of the most significant expenses, which usually concerned major renovations of architectural elements or *ex novo* constructions. So, what were the previous accounting steps?

The first drafting of the expenses incurred was made in special books, held and drafted by the administrative manager of the building site, who appears in the sources under the name of *massarius operis*. These ‘building books’ represent an accurate record of daily expenses. They were the result of an attentive transcription of contracts and payments written on single papers (known as *cedule*) which have generally been lost. The only extant example of building books for the area concerns Turin castle.<sup>16</sup> The construction book of the Turin castle site is structured into many sections, the so-called *tituli expensae* (‘expenditures titles’), which relate to the various activities and follow a chronological order. Evidence of these first registrations of expenditures for other building sites can be identified in accountancy that frequently refers to expenditures recorded *in particulis* or *in libris et papiris* (‘books and papers’) of buildings managers. Once the building was completed, these financial records were brought to Pinerolo, the capital of the principality, where a specific roll was produced, audited, and approved by an official (*clericus*) of the prince. These extraordinary accounts – in the sense that they were not common because of the exceptionality of the works in relation to which they were drafted – followed the structure of the castellany accounts produced for ordinary expenses. They consisted of a list of the sums allocated for the works, followed by the expenditures. These ‘building rolls’ represented summaries – which could be more or less detailed – of the ‘building books’ and had a more organised and rational structure. The expenses were reported in a more systematic, albeit not chronological, way in the ‘building rolls’, thus revealing a preference for accounting functionality to the detriment of the real picture of the site’s evolution.<sup>17</sup> To use Philippe Bernardi’s words: “For the accountants, the value of the

<sup>16</sup> Archivio storico del comune di Pinerolo (hereafter ASCPi), cat. 49, f. 3, n. 1, edited in F. MONETTI and F. RESSA, *La costruzione del castello di Torino: Oggi palazzo Madama* (Turin, 1982). On Turin castle see: SETTIA, *Proteggere e dominare*, Chapter 2, pp. 169-194.

<sup>17</sup> Three steps of registration were common in the building sites accountancy of the late Middle Ages; for examples focussing on Italy and England respectively, see THEIS, *Décrire le chantier ou écrire le chantier?*; BOUCHERON, *Le pouvoir de bâtir*, pp. 289-333; VICTOR, *Quantifier, compter, se tromper*; D. KNOOP and G. P. JONES, *The Medieval Masons: An economic history of English stone building in the later middle ages and early modern times* (Manchester, 1933), pp. 15-27.

building was a matter of *ratio*; any construction followed the same financial rules, any work was evaluated on a *pro rata* basis depending on the dimension of the surface built”.<sup>18</sup> However, investigating the different internal structures and understanding the reasons for the diversity of these sources can yield new insights into the social relations which played out in the context of building sites, as well as into the evolution of the written documentation which developed in connection to them.

### *Who Manages the Accounts? Techniques and Bonds of Trust*

On the subject of political-administrative management, it must be kept in mind that the castellan always acted with the support of a number of officials, especially the *clavarius*, who was in charge of keeping both the general accounts as well as those concerning construction works.<sup>19</sup>

The construction of the Palatine Chapel in Pinerolo, begun in 1314, is believed to be the earliest projelibrisct in which Philip was involved; the related building roll is the earliest surviving document of its kind for the region.<sup>20</sup> The administrative manager of the site was the *clavarius* Ardicionus de Albrieto (also *massarius operis* for the construction). He was required to appear before the prince’s clerks in charge of auditing accounts equipped with the “*libri et papiri*” he had produced while overseeing the financial aspects of the construction sites. The surviving roll was drawn up by the officer Simondus de Casalis, who later approved it along with his colleague Johannes Rubeus.<sup>21</sup> Unlike the general preference in construction site rolls for a thematic organisation of the material, the Palatine Chapel roll reveals a chronological order, which allows us to investigate closely Ardicionus’s role in the management of the site.

<sup>18</sup> “*Pour le comptables, la valeur du bâtir est affaire de ratio, toute construction répondant aux mêmes règles financières, toute réalisations s’évaluant au pro rata des surfaces de maçonnerie exécutée*”; Ph. BERNARDI, “Le maître des œuvres du Pape: officier ou entrepreneur?”, in *Offices, écrit et papauté (XIII<sup>e</sup> - XVII<sup>e</sup> siècles)*, ed. A. JAMME and O. PONCET (Rome, 2007), pp. 407-419 (p. 419).

<sup>19</sup> A. BARBERO, *Il ducato di Savoia: Amministrazione e corte di uno stato franco-italiano* (Rome-Bari, 2002), pp. 3-47.

<sup>20</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1 (January 1314 - December 1315).

<sup>21</sup> “*Receptis apud Pinayroli in presentia domini per Symondus et Rubeus clericos ipsius de mandato et voluntate eisdem principis*”, ASTO, SR, CC, Pinerolo, art. 60, par.2, roll 1, f. a.

An analysis of this document shows that his brief did not exclusively concern administrative and accounting matters, but also included tasks more closely related to the organisation of the construction yard. For example, we know that Ardicionus went to the mountains of Pinerolo and nearby Luserna San Giovanni “*ad perquirendum bonam petram ad faciendum calcinam*”<sup>22</sup> (“to find stones suitable for making lime”), and that he negotiated workers’ remuneration, ensuring supplies and procuring carts and carriers for transport.<sup>23</sup> In other words, his role was not strictly financial but also logistical. Ardicionus was required to be familiar with the territory, as well as with some dynamics strictly related to his activity in construction. It was on the basis of this knowledge that he fixed the daily wages for workers, negotiated the price of specific architectural elements and evaluated the quantity, quality, and price of raw materials. The sources provide evidence of his direct engagement with other social actors, such as trustworthy masters. In Pinerolo’s case, the *massarius* acted not only as an extension of the accountancy but as a real *maître d’œuvre*.<sup>24</sup> Later Pinerolo sites were no longer managed by Ardicionus. The growing responsibilities with which he was invested in the following years led him to delegate construction work to others. During those years he also began to be recognised as a princely clerk, tasked with verifying and approving the accounts of other castellans.<sup>25</sup> This indicates that there was no hard and fast distinction between central and local officers; it also points to the evolution of Achaean record-keeping practices, recently highlighted by Paolo Buffo.<sup>26</sup>

The historiography has shed light on the fourteenth century as a moment of progressive specialisation and ‘quantification’ in Savoyard administrative practices,<sup>27</sup> and this is confirmed by the study of the evolution of the manage-

<sup>22</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1, f. o.

<sup>23</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1, f. p.

<sup>24</sup> On the castellan’s role on building sites, see J.-M. POISSON, “La maîtrise d’œuvre dans les chantiers de construction des châteaux de comté de Savoie au XIV<sup>e</sup> siècle”, in *Du projet au chantier: Maîtres d’ouvrage et maître d’œuvre aux XIV<sup>e</sup>-XVI<sup>e</sup> siècles*, ed. O. CHAPELOT (Paris, 2001), pp. 163-175; M. CORTELLAZZO, “Dinamiche di cantiere, tecniche costruttive e possesso territoriale nell’edificazione delle torri valdostane tra XI e XIII secolo”, in *Tecniche murarie e cantieri del romanico nell’Italia settentrionale*, Archeologia dell’Architettura 17, ed. G. P. BROGIOLO and G. GENTILINI (Firenze, 2012), pp. 9-31 (p. 29).

<sup>25</sup> ASTO, SR, CC, Torino, art. 75, par. 1, roll 4 (June 1313- June 1318); Fossano, art. 38, par. 1, roll 4 (June 1322 - April 1328), Moretta, art. 51, par.1, roll 4 (December 1323-December 1324).

<sup>26</sup> BUFFO, *La documentazione dei principi di Savoia-Acaia*.

<sup>27</sup> The arguments for the birth of a modern bureaucracy are discussed in G. CASTELNUOVO, *Ufficiali e gentiluomini: la società politica sabauda nel tardo medioevo* (Milano, 1994).

ment of building sites. A telling example of this trend is represented by later construction sites in Pinerolo, which were assigned to other officials, already part of the princely entourage. From 1318 to 1319, the works on Pinerolo castle were entrusted to Obertus de Ruata, who was described as *cappellanus domini*.<sup>28</sup> The account he produced is substantially different from that of previous years, in particular in that it did not follow a daily and accurate record of the activities surrounding the castle. The expenditures are recorded in a very descriptive and vague manner – for example, “*De aliis expensis que facte fuerunt occasione dicte calcene capiende*” (“others expenditures made for the supply of lime”)<sup>29</sup> – resulting in the roll being more systematic and much shorter. On the one hand, this visible change was due to the fact that building activities had been decreasing after the first major initiatives; on the other hand, it probably also reflected a process of rationalisation, if not at the level of management, at least in terms of accounting practice. For example, although the *massarius* Obertus still supervised every phase of the work, personnel in charge of running workshops for the supply of raw materials (*nunci*) and other forms of specialisation began to emerge.

The employment of specialists in certain operational tasks was also characteristic of the contemporary Fossano site, which began in 1324.<sup>30</sup> On this occasion, the assessment of the dimensions of architectural elements was a task entrusted to experienced *agrimensori* (‘land surveyors’) as well as to some of the most preeminent local families. In 1331, Bartolomeo di Santa Giulia and Giovannino Marengo supervised the work of *mensurator* Marcello Grasso from Fossano, who was in charge of checking the quality of the walls built on site.<sup>31</sup> The Santa Giulia and Marengo families were particularly known for their close relations with the prince.<sup>32</sup> Both were involved in commerce and had been creditors of the prince for a long time. The Marencos’ business “probably relied on a strong economic basis resulting from a genuine commercial attitude, in particular in the building sector”.<sup>33</sup> More specifically, sources reveal that

<sup>28</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 2 (April 1318-December 1319).

<sup>29</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 2.

<sup>30</sup> ASTO, SR, CC, Fossano, art. 38, par. 2, edited in: G. FALCO, *Sulla costruzione del castello di Fossano (1324-1332)* (Torino, 1936).

<sup>31</sup> FALCO, *Sulla costruzione*, pp. 89, 110.

<sup>32</sup> B. DEL BO, *La spada e la grazia: Vite di aristocratici nel Trecento subalpino* (Torino, 2011), pp. 60-98; B. DEL BO, “Il principe, i Marengo, i Santa Giulia: stili di vita e percorsi di affermazione familiare nella Fossano degli Acaia”, in *Storia di Fossano*, pp. 205-238.

<sup>33</sup> “*poggiava su solide basi economiche derivanti, con tutta probabilità, da una schietta vocazione commerciale, in particolare rivolta al settore dell’edilizia*”; DEL BO, *La spada e la*

Giovannino Marengo provided several supplies of lime and wood for the works of the Fossano castle.<sup>34</sup> However, it should be added that the employment of Bartolomeo di Santa Giulia and Giovannino Marengo as site supervisors was probably not only political, as has been emphasised in previous studies.<sup>35</sup> The purpose of architectural inspections was to ensure that master bricklayers had built the walls as agreed in the contract, that is, to verify that the payments already made to masters corresponded to the work that was actually carried out.<sup>36</sup> It is therefore not surprising that two families who were familiar with trade, mathematical and accounting practices were employed to accomplish such a task.

The prince and his direct collaborators began to develop a more complex administrative and supervising expertise. These skills were only in the process of being developed at the first Pinerolo building site, where measurement operations were carried out by unskilled labourers (*manovales*) on behalf of Ardicionus.<sup>37</sup> These newly developed skills were also linked to the ability to employ the appropriate people in the correct position. The already mentioned Obertus is attested to have given advice in the context of works on the castle of Moretta in 1324-1327,<sup>38</sup> as well as in support of the work for the new market of Bricherasio later in 1327, when he went “*diversis vicibus apud Lucernam circa incidendi et emendi assides et alia fusta necessaria*” (“several times to Luserna to cut and buy wooden planks and other necessary timber”).<sup>39</sup> The selection and training of specialised agents who were qualified in certain specific phases of construction works allowed the prince to delegate more of his responsibilities. This process is also reflected in the shortness of surviving accounts and in their increasingly descriptive rather than chronological organisation, elements which allow us to investigate the process of castle building better.

*grazia*, p. 64.

<sup>34</sup> FALCO, *Sulla costruzione*, pp. 106-108.

<sup>35</sup> LONGHI, “Contabilità e gestione del cantiere”, p. 113.

<sup>36</sup> BERNARDI, “Le maître des œuvres du Pape”, pp. 409-415.

<sup>37</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 2, roll 1, f. o (1315).

<sup>38</sup> ASTO, SR, CC, Moretta, art. 51, par. 2 (March 1324, February 1325).

<sup>39</sup> ASTO, SR, CC, Bricherasio, art. 12, par. 2 (July 1327 - April 1330).



*Towards a Distinction between Administrative and Technical Functions*

The previous section has examined how administrative practices evolved and impacted the style of compiling construction site accounts, by linking them to the emergence of experts in the execution of specific and crucial tasks. However, these transformations were also the result of an evolution in the way work was organised at the building sites, a process which led to an increasingly marked distinction between technical and administrative roles.

The chronological structure of the building accounts (referred to in the previous section of this article) provides detailed information about the daily remuneration of skilled and unskilled workers, as well as their roles and specialisations. In other words, it gives us the possibility to follow day after day the activities at the site, but also outside, at the quarries, the production centres, and all the locations whence raw materials were supplied. The chronological structure was also due to the chosen form of contract: almost all workers, both skilled and unskilled, were employed through contracts that envisaged daily remuneration. This was the reflection of an extremely centralised management through which the prince ensured his control on all phases of construction works. The *massarius* Ardicionus had a direct relationship with all the workers, whom he would personally recruit and remunerate. Also, he could certainly rely on the technical skills of some specialised workers who directed the work of small teams. However, both the master masons and their subordinates received a daily wage directly paid by the *massarius*, the amount of which appeared in the princely accounts as a single item of expenditure. The most important technical roles were played by Boninus and Albertus, master masons, the carpenter Ruffinus, and *magister* Jacometus. “*Omnia opera necessaria*” (“all works needed”) were contracted out to master Boninus and the carpenter Ruffinus. Master Boninus was put in charge of completing the construction of the chapel and subsequently other works, including the kitchen and porticoes of the palace, whereas Ruffinus was entrusted with the execution of all wooden elements of the roof in November 1314. Master Jacometus managed several masonry works between April 1314 and September 1314. Compared to the others, these contracts testify to the attempt to delegate some tasks to third parties. In practice, the amount paid to the masters corresponded only to the cost of their labour. In other words, the masters were neither required to anticipate the cost of raw materials nor to secure supplies or the workforce. This implies that there was not a technical director from an organisational and plan-



ning point of view. The above-mentioned Ardicionus, the prince's *massarius*, was in charge of both administrative and technical-logistical aspects.

The first developments in terms of workforce management occurred on the site of Turin castle, which was active from 1317 to 1319, and for which we have an extant account, written by the *massarius* Panissera, as noted above. Panissera's account ('building book') is divided into *tituli expensae* and furthermore presents more specific sections, such as: "*Titulus expense ferri pro balconis dicti castr*", "*Expense lignaminis et solariorum turrium novarum*", "*Titulus expense sabloni*", "*Titulus expense carrorum et bovum domini abatis Case Nove*".<sup>40</sup> Many blank and removed sheets suggest that the register first had been divided into sections that were subsequently filled in. This produced an orderly and systematic report which followed a chronological order within each section. The account was probably drawn up during the activities rather than at a later stage. It was probably used as a tool for facilitating the management of finances rather than exclusively for systematising the accounts. To implement this accounting practice, the officer responsible for the account had to plan the administrative project which he would have to undertake and familiarise himself with the management of the construction works.

Estimating the various items of expenditure was also facilitated by entrusting almost all the organisational tasks at the site to a single master mason, thus allowing the 'customer' to have to organise only the supply of raw materials. This division of tasks was clearly established by the '*Capitulatio*'-agreement signed by master Germanus from Casale Monferrato (70 kilometres east of Turin, in the marquisate of Monferrato) with Prince Philip in January 1317:

*[...] Primo quidem dictus magister Germanus promittit dicto domino principi quod ipse faciet et murabit omnes muros utiles et necessarios, et eciam voluntarios, quos ipse dominus princeps ibi facere fieri voluerit a fundo.[...] Dictus vero dominus princeps debet ac promittit dicto magistro dare et solvere pro laborerio seu opere predicto faciendo pro quolibet trabuco dictorum murorum dicte grossitudinis silicet trabuco mesure Montis Calerii vel Cherii sol. 60 asten. parvorum monete currentis sive usualis. [...] Item debet ipse dominus princeps facere apportari ibi prope ubi melius et comodius esse et poni poterit in dicto castro vel prope totum arraytum necessarium, silicet lapides grossos et parvos, lateres seu maonos, calcem coctam et sablonum. [...] Item debet ipse dominus princeps dare dicto magistro lib. 10 vian. in auxilio emptionis lignaminis et aliorum opportunorum dicto magistro pro pontibus et aliis in predictis. [...] Item debet ipse dominus princeps*

<sup>40</sup> MONETTI and RESSA, *La costruzione*, pp. 183-184.

*facere et curare quod dictus magister habeat aquam, que discurrit per Portam Fibellonam, ita quod sibi numquam defficere possit nec auferri qui semper ibi sit in lecto per quem discurrit satis pro dicto opere.*<sup>41</sup>

The agreement, detailed in the construction account, described the obligations of both partners and set out the reference measures. Germanus was obliged to work exclusively at the Turin site for the entire duration of the construction site; he was also required to build all the necessary walls envisaged by the prince. The prince, on the other hand, promised to bring to the castle, in the best and most convenient place possible for the master, everything he needed, namely large and small stones, bricks, already cooked lime, and sand. Other passages concerned the precise dimensions of the walls and the remuneration for the master mason. The latter was calculated on the basis of the volume of the wall built. Each *trabucco* (unit of measurement), which was calculated on the basis of the standards of measurement of Moncalieri (2.96 metres) and Chieri (2.94 metres), would be worth a fee of 60 *sous* of Asti, a figure which could be increased if the wall built was thicker.

At the building yard, master Germanus from Casale managed a large group of masters and labourers from Casale as well as other workers from different origins and fields of specialisation. He mediated between these workers and the *massarius* Panissera, processing the payment of compensations and dealing with exceptional requests for clothing, food, and tools. For this reason, most of the on-site works were described in the building book's section which reported the weekly payments made to the master and which was titled "*Titulus solucionum magistri Germani*" ("The heading of payments to master Germanus").<sup>42</sup> Most of the expenditure recorded was therefore addressed to a single person, Germanus, and this contributed to streamlining the account and the information therein provided, for instance:

*Item die dominico secundo mensis setembris dedi magistro Germano in solutione manualium et magister Germanus retinuit a quolibet unum fortem solidum a quolibet; Item dicta die solvi dicto magistro Germano in solutione muratorum de tempore preterito.*

<sup>41</sup> *Ibid.*, pp. 59-61 (c. 11r-12r).

<sup>42</sup> *Ibid.*, pp. 139-145 (c. 109r-113v).

Sunday, 2 September, I gave master Germanus for the remuneration of the labourers, and master Germanus deducted one *sous fort* from each labourer. On the same day I paid master Germanus for the remuneration of the masons for the work they had done.<sup>43</sup>

These historical sources allow us to qualify Germanus from Casale as a master mason; however, his heterogeneous roles go beyond the mere function of construction specialist. Germanus was in fact able to find economic solutions to technical problems, as well as to evaluate the quantities of building material needed and assess workers' skills. At times of extraordinary necessity, he was directly involved in the recovery of raw materials and the reparation of equipment. On the one hand, he had direct responsibilities for recruiting the workers, assigning them tasks and paying their salaries. On the other hand, he was an active participant in the construction process. Although his contract exempted him from "*facere aliquam taglam maonorum vel lapidum vel aliquam aliam dicto opere*" ("making any cuts to bricks, stones or anything else"), he was often employed in such tasks.<sup>44</sup> He had the technical knowledge and the managerial authority; more than a general supervisor, he was a real site manager.

In the following construction sites, the use of contracts that required a major delegation of responsibilities, i.e. piecework and procurement, was increasingly frequent. The terms of the contracts also reveal a clearer idea of the project and show a strong tendency to delegate tasks to the masters. The construction of Fossano castle kept the prince assiduously busy from May 1324 until December 1327 and represents the most significant work he undertook.<sup>45</sup> The account regarding this specific construction site reaches the year 1332, when works began to slow down noticeably. Unlike the account regarding the first year of the Pinerolo building site, the Fossano building roll is not organised in chronological order. Additionally, even though the internal structure of the Fossano account appears to be similar to that of the Turin account, the sections of the Fossano *computus* have a more logical structure. Except for the first phases of construction, for which the daily remuneration of many unskilled workers is reported, the other sections took the form of brief summaries of particular expenses. For example, payments for buying bricks are reported from 25 June 1324 to 19 November 1327, while the purchase of deliveries from furnaces and of the materials sourced from the demolition of houses are

<sup>43</sup> *Ibid.*, p. 142 (c. 111v), p. 139 (c. 109v).

<sup>44</sup> *Ibid.*, p. 60 (c. 11v).

<sup>45</sup> See FALCO, *Sulla costruzione del castello di Fossano*.

recorded from 26 May 1324 to 10 December 1326. The last part of this document presents the *ad taschiam*-contract of *magister* Bonardinus de Savilliano,<sup>46</sup> who was the technical referent for the first two years of the construction site. His contract amounted to 4,904 *livres*, a very large salary, which, however, also included compensation for the workers employed by him, who had no relationship with the prince or his officers.<sup>47</sup> In other words, Bonardinus, in his capacity of master mason, was the only official in charge of, and responsible for, the development of the building site.

On the construction sites of Philip of Achaëa, towards the third decade of the fourteenth century some master masons turned from mere technical experts into real building site supervisors, much closer to the modern idea of the architect and engineer.<sup>48</sup> As has been seen from the cases of Germanus of Casale and Bonardinus of Savignano, master masons were entrusted with the management of significant sums of money, which they could administer with a certain degree of autonomy. The key condition for this development lies in the relationship of trust which the master masons developed with the prince. This dynamic eventually resulted in the presence of architects among the prince's close entourage of officers:<sup>49</sup> a most notable example of such transformation is Jean de Liège, called "*architector Sabaudiae*".<sup>50</sup> This tendency intensified during construction works in Bricherasio. The prince's decision to build a market in Bricherasio in 1327 prompted the production of a specific accounting report, commissioned to the site supervisor Nicoletus Signore by two clerks of the prince, Ardizzonus and Rubeus.<sup>51</sup> The account is quite succinct, with the *recepte* ('incomes') and *librate* ('expenditures') consisting of only four sheets of parchment covering three years of work. We should bear in mind that the

<sup>46</sup> The contracts called in the Piedmontese sources "ad taschiam" "in taschiis" "in taschia" foresaw a fixed and all-inclusive fee for the work to be performed; DEL BO, *Il valore di un castello*, p. 109. They could also be called "a forfait" or "a rischio" in other areas of Italy; G. PINTO, "L'organizzazione del lavoro nei cantieri edili (Italia centro-settentrionale, secoli XIII-XV)", in ID., *Il lavoro, la povertà, l'assistenza* (Roma, 2008), pp. 31-60 (p. 47).

<sup>47</sup> FALCO, *Sulla costruzione*, pp. 89-90.

<sup>48</sup> BOUCHERON, *Le pouvoir de bâtir*, p. 315. On the development of the master mason in building site manager, see O. CHAPELOT (ed.), *Du projet au chantier: Maîtres d'ouvrage et maître d'œuvre aux XIV<sup>e</sup>-XVI<sup>e</sup> siècles* (Paris, 2001).

<sup>49</sup> M. WARNKE, *The court artist. On the ancestry of modern artist* (1985) (trad. Cambridge, 1993), pp. 175-188.

<sup>50</sup> D. DE RAEMY, "Aymonet Corniaux, maître des œuvres de la Maison de Savoie, son activité en Pays de Vaud et en Chablais", in *Amédée VIII-Félix V, premier duc de Savoie et pape (1383-1451)*, ed. B. ANDENMATTEN, A. PARAVICINI BAGLIANI (Lausanne, 1992), pp. 327-335.

<sup>51</sup> ASTO, SR, CC, Bricherasio, art. 12, par. 2 (July 1327-April 1330).

Bricherasio market building is not comparable to the Turin and Fossano sites, not only in terms of dimensions but also because in the case of Bricherasio total payments amounted only to 357 *livres*. This is also the reason why the management of the building site, as it emerges from the account report, was relatively simple. For example, with regard to the composition of the workforce, construction works relied heavily on the employment of locals. Despite the limited dimensions of the Bricherasio site, it is useful to note, for the purpose of comparative analysis, that the remuneration of the master mason, Iohannes de Bergondia, amounted to 30% of total payments, and that he managed all the phases of the work.<sup>52</sup>

### Conclusion

The evolution of administrative and accounting practices concerning the management of Philip of Achaea's construction sites must be contextualised within the process of the political consolidation of the Savoyard dynasty in Piedmont, described in the opening pages of this article. Castles and public buildings in general were an essential part of Philip's political project. However, what allowed the prince to undertake new investments in construction was precisely the consolidation of his authority and the creation of new networks of trust. The development of more systematic tax collection under Philip, as well as a more rigorous and heavy-handed enforcement of justice, were instrumental in financing building projects from 1314 onwards.<sup>53</sup> The accounts of each castellany contained a section on the *banna*, which recorded the fines for crimes committed within the castellan's jurisdiction. The sums reported under this category increased substantially with the start of the construction activities. Specific studies for the area are still needed; however, from the examination of some cases,<sup>54</sup> it seems clear that the need for liquidity due

<sup>52</sup> A similar scenario characterises works on the Moretta building site, managed by the carpenter Iohannes de Arpeasco and the mason Jacobus. The prince required Iohannes "*ut veniret pro operibus dicti palacii faciendis*" ("to come and do the work in the castle"). The related construction roll is composed by only seven parchments and there are a lot of integrations in ordinary account, obviously in the section *opera castri*; ASTO, SR, CC, Moretta, art. 51, par.2 (March 1324-February 1325). On Moretta building site, see A. LONGHI, "Il cantiere sabauda del castello di Moretta (1295-1335)", *Bollettino della società di studi storici, archeologici ed artistici della provincia di Cuneo* 137 (2007), pp. 7-23.

<sup>53</sup> GRILLO, "Un nuovo principe", pp. 117-118.

<sup>54</sup> ASTO, SR, CC, Pinerolo, art. 60, par. 1, roll 4 (May 1309-November 1314); Torino, art. 75,

to the exceptional financial effort that these projects required also contributed to a more strict enforcement of law and order (on which see the chapters by Aude Wirth-Jaillard and Roberto Biolzi in this volume). The heavy fiscal burden meant it was the local communities that mostly funded construction works.<sup>55</sup> Unfortunately, due to the lack of municipal sources for the period, it is impossible to study this dynamic closely. However, later sources reveal how this practice, if not already underway, started to take shape in the first half of the fourteenth century. For example, in a document dating from 1379, we find a reference to the promulgation by the Pinerolo castellan of an extraordinary tax that was imposed on the citizens, the *habitatores* ('recent immigrants'), and owners of property, explicitly "*pro fortalicis faciendis*" ("to build the fortifications").<sup>56</sup> This mention is important because it makes the case for a comparative approach to the study of building sites, notwithstanding the fact that each site often represents a microhistory in its own right.<sup>57</sup> This perspective is also useful to understand the extent to which social factors impacted those forms of written production which concerned construction sites.

Thus, the present analysis of the accounts produced for Philip of Achaea's building sites has evinced a shift in management methods. Thanks to the experience accumulated during the years of the Pinerolo site, Philip was able to delegate to his agents management and supervision tasks that would otherwise have fallen on him. In particular, this development led to an increasing division between strictly administrative, technical, and management tasks at the construction site, a process which included the production and application of technical and administrative forms of knowledge.<sup>58</sup> The delegation of responsibilities to a skilled workforce was also made possible by the development of a trustworthy and increasingly specialised administration, whose officers were willing to offer their expertise in the context of various building sites. Overall, construction site management moved from centralised control to an increasing level of specialisation, therefore allowing for the delegation of responsibilities

par. 1 roll 4 (June 1313 - June 1318).

<sup>55</sup> A more strict enforcement of law and a heavier fiscal burden in order to finance construction works can also be found in some areas of central Italy; A. LUONGO, *Gubbio nel Trecento. Il comune popolare e la mutazione signorile (1300-1404)* (Roma, 2016), pp. 53-54.

<sup>56</sup> ASCPi, cat. 29, fasc. 9, n.1.

<sup>57</sup> C. TOSCO, 'Gli architetti e le maestranze', in *Arti e storia nel Medioevo*, II. *Del costruire: tecniche, artisti, artigiani, committenti*, ed. E. CASTELNUOVO and G. SERGI (Torino, 2003), pp. 43-68 (p. 64).

<sup>58</sup> LONGHI, "Contabilità e gestione del cantiere", p.123.

to different agents. This dynamic also led to a change in the format of the accounts produced, which sacrificed detail in favour of better systematisation and description.

Evidence of Philip's involvement can be found on the Pinerolo construction site which, although managed by the princely officer Ardicionus, was also the object of frequent princely visits and inspections. The difficulty in delegating is also found in the type of contracts used to engage the workforce. The preponderance of the daily remuneration implied that the workers had a direct labour relationship with the prince, and that the accounts were more substantial and less systematic. The case of *magister* Germanus, employed at the Turin building site, is particularly significant because it was the first attempt to entrust the management of the whole site. However, sources also suggest that Germanus's tasks were broken down into well-defined schemes and employment relations, an aspect which would hint at a process of increasing specialisation. The clear sections in which Fossano's roll was divided were the result of a consolidated practice, and it is from then onwards that the rolls became more simplified. Fossano was by far the biggest building site (both in economic and managerial terms) which Philip undertook. Nonetheless, the way expenses were recorded was clear and effective; furthermore, significant tasks were entrusted to the construction site's workforce and procurement contracts – which had been only rarely used before then – began to become more common. The ability to quantify labour and estimate costs thus became an essential factor in the development of, and activities carried out at, building sites, as well as in their administrative supervision.

In sum, the development of more efficient financial records by the central administration paralleled the prince's reorientation in the management of building sites from the centralised organisation that characterised the early years to an outsourcing system. It is furthermore important to underline that these changes in the organisation and accountancy of public works took place at the same time as the structuring of the political space of the Savoy-Achaëa principality in Piedmont. As such, this study draws attention to the hitherto neglected role played by travelling engineers, architects, and other professionals, such as Ardicionus de Albrieto and Obertus de Ruata, in consolidating Philip of Savoy's political position as ruler of Piedmont.





Part Two

The Tools of Governance:  
Auditing, Information Management,  
and Budgeting



# Auditing of Accounts as an Instrument of Royal Power in Catalonia (1318-1419)\*

ESTHER TELLO HERNÁNDEZ

**D**uring the late Middle Ages, the Crown of Aragon gradually integrated different Mediterranean territories into its domains, each retaining a high degree of autonomy. This autonomy was balanced by the establishment of institutions that consolidated the central administration and rein-

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Abbreviations used: ACA = Archive of the Crown of Aragon. C = Chancery. RP = Royal Patrimony. MR = *Maestre racional*. TR = Royal treasury. reg. = volumes. f(f). = folio(s). Monetary quantities are expressed in *lliures* (pounds), *sous* (shillings) and *diners* (pence). The equivalence was 1 *lliura* = 20 *sous*; 1 *sou* = 12 *diners*. The currency of both Barcelona (*l.b.*, *s.b.*, *d.b.*) and Jaca (*Iaccenses*) (*l.j.*, *s.j.*, *d.j.*) was in use. Florins from Aragon are abbreviated 'fl'.

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 93-113.

forced the power of the monarchy. Specifically, the late medieval period witnessed the emergence of a royal administration that was articulated around four major officials: the *mayordomo*, the *camarlengo*, the *canciller* and the *maestre racional*.<sup>1</sup>

It is well known that the Crown of Aragon's territorial expansion necessitated sound finances, in terms of both optimising the available resources and creating financial mechanisms capable of providing the monarchy with liquid assets. In this respect, the fourteenth century was a crucial time for the consolidation of the fiscal and financial system. From the end of the thirteenth century, the monarchy had insufficient resources at its disposal, especially given the frequent wars it engaged in. This explains why many taxes were established on the Crown's subjects from the different realms and various credit mechanisms were developed.<sup>2</sup> Understandably, this context made it necessary to create a management system that would allow effective control of the royal treasury. This desire for control was echoed in public administrative practice, giving rise to new documentary forms and archiving practices. In other words, developing the administrative machinery of the Aragonese state required both the implementation of various procedures that would allow efficient management of the royal estate and the recruitment of public officials capable of overseeing it.<sup>3</sup>

<sup>1</sup> F. M. GIMENO, D. GOZALBO and J. TRENCHS, *Ordinacions de la Casa i Cort de Pere el Ceremonios* (Valencia, 2009), p. 9. For a general introduction on the subject, see T. DE MONTAGUT ESTRAGUÉS, "Els funcionaris i l'administració reial a Catalunya (segles XIII-XIV)", *Acta Historica et archaeologica mediaevalia* 1 (1983), pp. 137-150; A. BEAUCHAMP and M. NARBONA CÁRCELES, "Des bureaucraties au service des cours: Administrateurs et gestion des affaires curiales dans la Péninsule ibérique aux derniers siècles du Moyen Âge. Présentation", *e-Spania* 20 (2015); A. BEAUCHAMP, "La composition de la casa i cort du roi d'Aragon: Normes et pratiques au début du règne de Pierre Le Cérémonieux", *Erasmus. Revista de Historia Bajomedieval y Moderna* 1 (2014), pp. 21-42.

<sup>2</sup> Let us recall that, as in other Western monarchies, this *new taxation* consisted in expanding the scope of fiscal sources beyond the boundaries of real estate to cover all royal subjects: M.A. LADERO QUESADA, "Lo antiguo y lo nuevo de la investigación sobre fiscalidad y poder político en la Baja Edad Media hispánica", in *Estados y mercados financieros en el Occidente cristiano (siglos XIII-XVI): Actas de la XLI Semana de Estudios Medievales de Estella* (Pamplona, 2015), pp. 13-55; A. FURIÓ, M. SÁNCHEZ and J.A. SESMA, "Old and new forms of taxation in the Crown of Aragon", in *La fiscalità nell'economia europea (sec. XIII-XVIII)*, 39 *Settimana di Studi dell'Istituto Internazionale di Storia Economica 'Francesco Datini' di Prato* (Firenze, 2008), pp. 99-130.

<sup>3</sup> A similar process is documented in other European chanceries. For a general contextualisation of these developments during the late Middle Ages, see, among others: T. PÉCOUT (ed.), *De l'autel à l'écritoire: Genèse des comptabilités princières en Occident XII-XIV*

The aim of this article is to study how this complex administrative apparatus functioned, focussing more specifically on the work of the official chiefly responsible for auditing the accounts, the *maestre racional* (i.e. the head of the Exchequer). To achieve this we have one of the richest medieval archives in the West available to us, the Crown of Aragon's Archive, which contains a long list of accounting documents produced for auditing purposes.<sup>4</sup> In the first part of the article, we describe the structure of the royal archive and demonstrate the prominent place occupied within it by the office of the *maestre racional*. We then examine the accounting records audited by the *racional* and the particular instruments it used to carry out its auditing work. Finally, we refer to the auditing and accounting control process, taking as an example an important ecclesiastical revenue paid to the monarch, the pontifical tithe.

### *The Creation of the Royal Archive and the Administration of the Maestre Racional*

From the thirteenth century onwards, the monarchs of the Crown of Aragon had an organised chancery and a range of officials in charge of administering royal affairs. This administration had a clear Sicilian influence from the beginning.<sup>5</sup> In 1318, Jaime II created the royal archive to preserve the docu-

*siècle* (Paris, 2017), pp. 415-440; P. BERTRAND (ed.), *Les écritures ordinaires, sociologie d'un temps de révolution documentaire* (Paris, 2015); O. MATTÉONI and P. BECK (eds.), *Classer, dire, compter: Discipline du chiffre et fabrique d'une norme comptable à la fin du Moyen Âge*, ed. O. MATTÉONI and P. BECK (Paris, 2015); *De part et d'autre des Alpes, 2, Chancelleries et chanceliers des princes à la fin du Moyen Âge*, ed. G. CASTELNUOVO and O. MATTÉONI (Chambéry, 2011); *Les Chambres des comptes en France aux XIV<sup>e</sup> et XV<sup>e</sup> siècles*, ed. Ph. CONTAMINE and O. MATTÉONI (Paris, 1998).

<sup>4</sup> For a general reference, see C. LÓPEZ RODRÍGUEZ, "Una perspectiva europea para el Archivo de la Corona de Aragón con ocasión de sus siete siglos de existencia (1318-2018)", *Boletín de Anabad* 67 (2017), pp. 33-54; C. LÓPEZ RODRÍGUEZ, "Orígenes del archivo de la Corona de Aragón (en tiempos, Archivo Real de Barcelona)", *Hispania: Revista Española de Historia* 7 (2007), pp. 413-454; R. CONDE Y DELGADO, *Reyes y archivos en la Corona de Aragón: Siete siglos de reglamentación y praxis archivística (siglos XII- XIX)* (Zaragoza, 2008); T. DE MONTAGUT ESTRAGUÉS, *El Mestre Racional a la Corona d'Aragó (1283-1419)*, 2 vols. (Barcelona, 1987); F. UDINA MARTORELL, *Guía histórica y descriptiva del Archivo de la Corona de Aragón* (Madrid, 1986).

<sup>5</sup> For example, from the mid-thirteenth century onwards, Angevin Sicily had a collegial body of *Maestri rationali*, which had ranging economic powers and enjoyed autonomy with respect to the *Magna Regia Curia* (P. CORRAO, "Costruzione di un corpo di fonti per la storia politica siciliana del tardo medioevo: Le Cartas Reales dell'archivio della Corona d'Aragona",

ments related to the person of the king, regardless of which territory of the Crown they belonged to.<sup>6</sup> The monarch ordered the construction of a vaulted chamber in the royal palace, on the first floor of which were to be deposited tax concession documents and other writings of the chancery and the court; an intermediate floor housed the royal treasury and jewels; and a third floor was used for the storage of the accounts and deeds belonging to the *racional*.<sup>7</sup> Thus, from its inception, we find two clearly separated sections within the royal archive: the royal chancery and the royal estate. The two were independent and never became part of a single administration.<sup>8</sup> At the head of the royal scribe's office was the *protonotario*, while the *racional* was the official responsible for economic supervision of the royal estate.<sup>9</sup>

*Bullettino dell'Istituto storico italiano per il medio evo* 105 (2003), pp. 267-303). It is not unusual, therefore, that Catalan dominion in the island during the reigns of Peter III (1276-1285), Alfonso III (1286-1291), and Jaime II (1291-1327) was later echoed in the establishment of the Aragonese *Casa i Cort* (royal court and household), and that this would influence the creation of an office like the *maestre racional*; H. BRESCH, "Sicilia del tardo Medioevo: Parallelismi e divergenze", in: *Alle origini del dualismo italiano: Regno di Sicilia e Italia centro-settentrionale*, ed. G. GALASSO *et al.* (Soveria Mannelli, 2014), pp. 177-190. For an overview of the topic, see the studies by A. SILVESTRI, *L'amministrazione del regno di Sicilia: Cancelleria, apparati finanziari e strumenti di governo nel tardo medioevo* (Rome, 2018) and ID., "Archives of the Mediterranean Governance and record-keeping in the Crown of Aragon in the long fifteenth century", *European History Quarterly* 46.3 (2016), pp. 435-457, as well as his contribution in the present volume.

<sup>6</sup> LÓPEZ RODRÍGUEZ, "Orígenes del archivo"; J. RIERA I SANS, *Archivo de la Corona de Aragón: Catálogo de Memoriales e Inventarios: Siglos XIV-XIX* (Madrid, 1999), etc. It should be noted that the royal archive of Aragon first appeared in theory in 1348, although it would not be created until at least 1461. For its part, it was established in the kingdom of Valencia in 1419: LÓPEZ RODRÍGUEZ, "Orígenes del archivo", p. 415; E. CRUSELLES, *El maestre racional: Función política y desarrollo administrativo del oficio público en el siglo XV* (València, 1989).

<sup>7</sup> CONDE Y DELGADO, *Reyes y archivos*, p. 35, doc. 179 and 189 (ACA, RP, reg. 637, ff. 137v-138r); LÓPEZ RODRÍGUEZ, "Orígenes del archivo", p. 451. In April 1316, Jaime II had already tried to begin work on the palace to guard the documentation kept by the *racional* "en la qual casa fossen estoiats e conservats los comptes e les altres scriptures del offici del mestre racional de la sua cort" (CONDE Y DELGADO, *Reyes y archivos*, doc. 179; ACA, C, reg. 251, f. 112r. Tarragona. 06/04/1316).

<sup>8</sup> F. SEVILLANO COLOM, "Apuntes para el estudio de la cancillería de Pedro IV el Ceremonioso", *Anuario de Historia del derecho español* 20 (1950), pp. 137-241.

<sup>9</sup> CONDE Y DELGADO, *Reyes y archivos*, p. 38. In this sense, it is interesting to compare the model of the royal archive with that of other similar archives. Conde y Delgado shows how in the Sicilian model the administration of the archive was linked to the chancery, whereas in the kingdom of Naples the archive was more closely linked to the financial institutions. This latter case can also be observed in Sardinia, where the *racional* acquired a power far superior to the other royal officers as a result of the complex way in which the kingdom was governed c. 1365-

### The Maestre Racional

The archive of the royal estate stored the documents of the Crown's chief economic officers: the *maestre racional* and the *baile general*.<sup>10</sup> In the words of T. de Montagut, the *maestre racional* was the Crown's main authority in matters of financial administration.<sup>11</sup> All royal officials, including both ordinary officers and commissioners in charge of collecting and managing the royal rents, had to present their accounts to him. The *maestre racional* also acted as the administrator of payments.<sup>12</sup>

It is in Aragon that the presence of a general auditor of accounts is documented for the first time in 1283, although this position was consolidated following the ordinances of 1290-1291 upon the restructuring of the royal finances.<sup>13</sup> According to Pedro IV's *Ordinaciones de Casa i Cort* of 1344, the figure of the *maestre racional* was at the head of

*l'administració de nostre patrimoni e de qualque altre procuració de profit peccuniari et quant a sol·licitar aquells qui serán aytals coses a procurar, a tots será mayor e ell davant ésser a els declaram.*<sup>14</sup>

Subsequently, new provisions were promulgated about this office. For example, in 1358, the *maestre racional* Berenguer de Codinach (1348-1375) established the manner in which royal officials and commissioners were to present

1400; *Ibid.*, p. 77. See also SILVESTRI, *L'amministrazione del regno*, pp. 51-86, and L. D'ARIENZO, "Gli scrivani della Cancelleria aragonese all'epoca di Pietro il Cerimonioso (1336-1387)", in: *Studi di paleografia e diplomatica*, ed. F. CASULLA et al. (Cagliari, 1974), pp. 137-198.

<sup>10</sup> On these royal officers and their institutions, see MONTAGUT ESTRAGUÉS, *El Mestre Racional*, and I. SÁNCHEZ DE MOVELLÁN, *La Diputació del General de Catalunya (1413-1419)* (Barcelona, 2004).

<sup>11</sup> For his part, the *baile general* was responsible for managing the royal household's estate: L. BLANCO DOMINGO, *El baile general de Aragón durante el reinado de Pedro IV el Ceremonioso* (Zaragoza, 2009); T. DE MONTAGUT ESTRAGUÉS, "El Baile General de Cataluña (notas para su estudio)", *Hacienda Pública Española* 87 (1984), pp. 73-84.

<sup>12</sup> MONTAGUT ESTRAGUÉS, *El Mestre Racional*, 1, p. 392. Although we do not address it directly here, the *maestre racional* acknowledged amounts due to the royal coffers and debts owed to the monarch and recorded the payment of interest; *ibid.*, 1, pp. 350-383. See also G. FELIU, "El Maestro Racional de la Corona de Aragón y la revisión de cuentas de la Taula de Canvi de Pere Des Caus y Andreu d'Olivella", in: *La información económico-financiera como instrumento de transparencia empresarial en la Unión Europea* (Salamanca, 1997), pp. 936-953.

<sup>13</sup> The first official put in continuous charge of auditing the accounts was Guillem Colrat (1286-1288): MONTAGUT ESTRAGUÉS, *El Mestre Racional*, 1, pp. 109-110.

<sup>14</sup> GIMENO, GOZALBO and TRENCHS, *Ordinacions*, p. 52.

their accounts and how these should be audited. In addition, he also determined that all of the administration's clerks should inspect the accounting books and provide support to the *racional* and his deputy.<sup>15</sup>

In spite of this regulation, it became increasingly difficult for the *maestre racional* to maintain control over royal officials and commissioners. This was mainly due to the progressive shrinking of the royal estate during the fourteenth century owing to a decrease in revenues, which resulted in the accounts being presented to the *maestre racional* less frequently. Furthermore, during the fifteenth century the *maestre racional* lost part of his powers due to the creation of individual *maestres racionales* in the various kingdoms belonging to the Crown. This is documented in the kingdom of Valencia in 1419 and in Aragon a few years later.<sup>16</sup> Finally, it should be noted that Juan II passed a decree in 1459 reforming the administration of the *maestre racional* to improve efficiency in the auditing of accounts and provide greater transparency in how officials conducted their business. In this decree, special mention was made of how extraordinary resources should be administered, which for a long time had become the main source of revenue of the royal treasury.<sup>17</sup>

### *Income from the royal estate*

The archives of the *maestre racional* preserve more than 3,800 registers and 8,600 scrolls written between the thirteenth and eighteenth centuries. These registers are primarily audited accounts books and other records used to examine and verify the work done by royal officials. In line with the structure of the royal estate at the time, the account books are divided into many series, classified according to the officials (treasurers, clerks, and officials of the royal mint, for example), the types of taxes (tithes, *monedajes*, *lezdás*), and the items audited (such as public works and fleets).<sup>18</sup> In our case and for practical purposes, to better understand the work carried out by the *maestre racional* and

<sup>15</sup> MONTAGUT ESTRAGUÉS, *El Mestre Racional*, 1, pp. 180-192: 2, doc. 17.

<sup>16</sup> T. DE MONTAGUT ESTRAGUÉS, "Notes per a l'estudi del Mestre racional de la Cort, al segle XV", *Pedralbes: Revista d'història moderna* 13 (1993), pp. 45-54. For Valencia: CRUSSELLES, *El maestre racional*. And for Aragón: B. CANELLAS, "Del oficio del Maestre Racional de la Cort en el Reino de Aragón (1420-1458)", *Aragón en la Edad Media* 16 (2000), pp. 145-162.

<sup>17</sup> MONTAGUT ESTRAGUÉS, "Notes per a l'estudi", pp. 45-54. See also: ACA, RP, reg. 814.

<sup>18</sup> This division is apparent when consulting the inventories of the Crown of Aragon Archive, partly accessible on the Portal de Archivos Españoles (PARES): <<http://pares.mcu.es>>.



the auditing procedures of the time, we propose a division of the accounting records into two broad categories. On the one hand, there are accounting books presented more or less regularly by ordinary royal officials who administered the different sections comprising the royal treasury, and on the other hand, there were the accounting records from the collection of revenues, both ordinary and extraordinary, by the royal commissioners.

Of all the registers preserved in the *maestre racional*'s administration, the ones that stand out are undoubtedly those presented by the royal officers.<sup>19</sup> The treasurer occupied a prominent place among these officers, since he was responsible for the revenues and expenses of the royal household. In effect, he received a large part of the revenues and taxes collected by other royal officers, as well as proceeds from some extraordinary revenues and loans. The treasurer was also in charge of making numerous ordinary and extraordinary payments, in addition to paying the allowances ordered by the monarch. It should come as no surprise, therefore, that the accounts of the treasurer were subjected to strict control by the *maestre racional*, who reviewed and audited them every six months.<sup>20</sup> This strict control is also explained by the need of the *maestre racional* to collect information, which subsequently served to clarify various issues affecting the Crown.<sup>21</sup> This is the chief reason why the treasury series is one of the archive's most complete for the fourteenth and fifteenth centuries. As shown in Table 1, another important series consists of the accounts of the *baile general* of Catalonia, who usually presented them to the *maestre racional* once a year, as did the representatives of Rosellón and Sardinia. For his part, the *escribano de ración*, a royal scribe who managed the expenses of the court, also had to present accounts to the *maestre racional* regularly. Finally, the officers of the Perpignan mint and commissioners who collected other royal duties did the same every one or two years, although the records of this administration are not preserved in such series.

<sup>19</sup> For an introduction to this subject, see, among others: MONTAGUT ESTRAGUÉS, "Els funcionaris i l'administració reial", pp. 144-147.

<sup>20</sup> It is also worth recalling that each entry in the treasury books for more than 100 *sous* had to be accompanied by a document justifying the income or payment signed by the *maestre racional*.

<sup>21</sup> LÓPEZ RODRÍGUEZ, "Orígenes del archivo", p. 448. On many occasions royal officers used the treasury registers to document reports justifying tax demands or other issues: RIERA I SANS, *Archivo de la Corona*, pp. 59-60; M. SÁNCHEZ MARTÍNEZ, "La participación de la Iglesia de Cataluña en las fianzas regias (siglos XIII-XIV)", in: *El dinero de Dios: Iglesia y fiscalidad en el Occidente Medieval (siglos XIII-XV)*, ed. D. MENJOT and M. SÁNCHEZ (Madrid, 2011), pp. 133-167.

Table 1. Types of account books presented to the *Maestre Racional* (an attempt)

Royal officers	Commissioners	
Royal patrimony	Patrimony income	Extraordinary taxes
Treasuries	Customs of Sardinia	<i>Coronajes</i> and <i>maridajes</i>
Royal mint	<i>Derecho del sello</i>	Parliament
Scribes <i>de ración</i>	<i>Gabela de la Sal</i>	<i>Fogajes</i> (Hearth taxes)
General Bailiwicks	<i>Monedajes</i>	<i>Dret del General</i>
Local Bailiwicks	<i>Peaje de Calatayud</i>	
<i>Veguerías</i>	<i>Derecho de cena</i>	
<i>Merino</i>	<i>Lleuda de Tortosa</i>	
Royal Court of Aragón (procurations)	<i>Quema</i>	
Royal Court of Mallorca (procurations)		
Royal Court of Cataluña (procurations)		
Royal Court of Rosellón and Cerdeña (procurations)		
Government of Cerdeña		

\* Both the municipal income books and other accounts that appear in this section are exceptional in nature.

As for the second group of accounts, those generated from collecting revenues, these were presented to the *maestre racional* by the commissioners when the collection process for which they had been commissioned (or part of it) had finished. Among the most numerous are those compiled by the commissioners in charge of receiving a general or specific subsidy, and also by the agents who collected ecclesiastical revenues on behalf of the monarch. Although on a more sporadic basis, the *maestre racional* could also oversee accounts from the collection of *sisas*, *mostafias*, local courts, etc. Generally, these accounts were presented to the *maestre racional* due to some problem that arose during

Ecclesiastical revenue	Municipal revenue	Other*
Tithes	<i>Sisas</i>	Works
Primicies	<i>Mostasafias</i>	Confiscations
Usury	<i>Dret d'ancoratge</i>	<i>Coses vedades</i>
Taxes of the Apostolic Camera	Local and municipal courts of Valencia	Other customs

ordinary collection. Finally, there is also a set of more heterogeneous accounting books corresponding to more exceptional incomes or activities (confiscations of goods, the trading of banned goods or works) that, for one reason or another, were also overseen by the *maestre racional*.

Due to their diverse nature, the accounts of commissioners responsible for collecting various revenues in the different territories deserve separate mention. They were usually royal officers (called *porteros*) who were entrusted with different tasks for a certain period of time. Generally, these officers moved through a region charging arrears on previous commissions that were

still pending collection. Although it might seem that these commissioners' accounting records have not been properly preserved, we know from the *albaranes* (books kept by the *maestre racional* for taxation and auditing purposes) that the final accounts were audited together, and thus records of individual tasks were not usually kept.<sup>22</sup>

### *Accounting Instruments Used by the Maestre Racional during the Fourteenth Century*

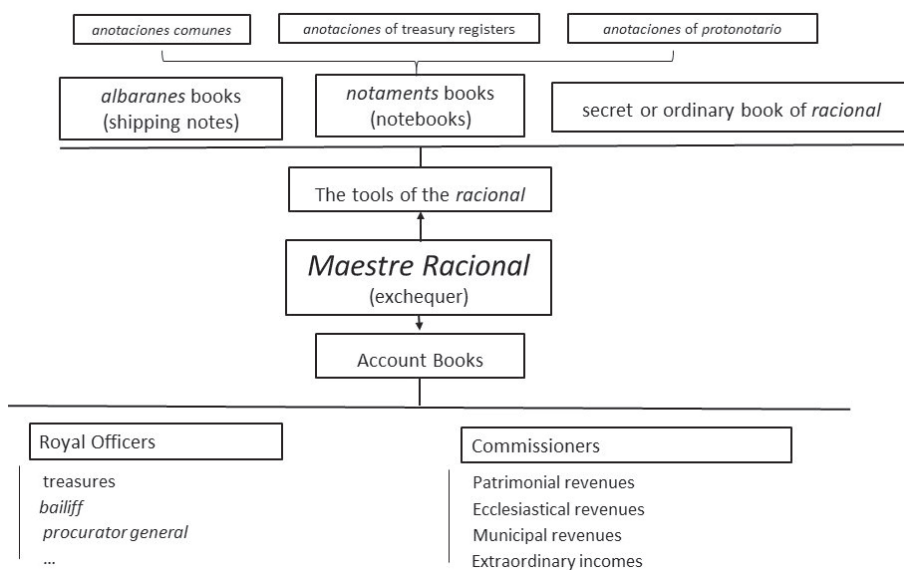
Pedro IV's Ordinations of 1344, taken in turn from the *Leges Palatinae* promulgated by Jaime III of Mallorca in 1337, established that in order to conduct his auditing duties, the *maestre racional* had to keep three fundamental types of book for his administration: *albaranes*, *notaments comuns*, and the *maestre racional's* ordinary or secret book.<sup>23</sup> Although less important, he also used different other accounting instruments.<sup>24</sup>

We still have available the series of books produced by the *maestre racional* in the process of auditing accounts, that is, the *albaranes testimoniales*, from 1293 to 1702. We also have the series of annotated records (*notaments*)

<sup>22</sup> Generally, the king granted these commissioners the capacity to collect several revenues during a concrete period and in a more or less specified region. At the end of their assignment, these commissioners appeared before the *maestre racional* to audit their set of booklets, noting the total income: MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, pp. 328-349.

<sup>23</sup> See the ordinations by Peter IV the Ceremonious concerning the *maestre racional* in GIMENO, GOZALBO and TRENCHS, *Ordinacions*, pp. 147-152, esp. pp. 150-151: "*Manam encara que'l maestre racional haja e tenga tres llibres ordinaris, dels quals la 1 sia appellat libre de notaments comuns, en lo qual not e escrita totes coses les quals regonexerà haver reebudes lo tesaurer e els altres oficials nostres a fin que en los comptes ab ells faedors veer pusca el maestre racional aquelles coses les quals donen a ell per reebudes (...). Tenga encara segon libre qui sia appellat Libre d'albarans dels comptes, en lo qual not e escriuca totes les reebudes e dades e pagues per aquells qui retran los comptes lurs. E encara escriuca les finances de tots los comptes; retenga encara ab si aquell libre o escriptura ab lo qual lo compte reten haurà comptat ab ell, e encara retenga àpoches e albarans ab los quals faran a ell fe de les dades e pagues aquells qui retran lurs comptes. Haja encara lo terç libre qui sia appellat Libre ordinari, en lo qual escriuca tota la suma de les reebudes nostres e de les dades de tots los comptes que difinirà, lo qual libre tenga lo mestre racional o son lochtinent secretament dejús clau (...)*".

<sup>24</sup> See, for example, the instruments used by another royal official, the *escribano de ración*, who was in charge of overseeing and paying salaries in the royal household: A. BEAUCHAMP and J. SÁIZ SERRANO, "En ración de cort: La corte del rey de Aragón desde las fuentes y actividad del escribà de ración (siglos XIV-XV)", *Mélanges de la Casa de Velázquez* 45.2 (2015), pp. 51-68.

Diagram 1: Organisational structure of the *maestre racional*'s administration in the fourteenth century

or books in which various types of information required for subsequent account inspections were recorded. This second series, in turn, is divided into several subseries, preserved from 1303 to 1586.<sup>25</sup> For its part, the ordinary or secret book likely served to record the balance of the various accounts inspected by the administration. However, this is a mere assumption based on the use of other homonymous books at the time. In our case, this source is only mentioned in the *Ordinacions* of Peter IV and, according to T. de Montagut, it may never have existed.<sup>26</sup>

<sup>25</sup> MONTAGUT ESTRAGUÉS, *El Maestre Racional*; J. LALINDE ABADÍA, “Contabilidad e intervención en el reino aragonés”, in: *Estudios de Hacienda Pública: Itinerario Histórico de la Intervención General del Estado* (Madrid, 1976), pp. 39-55, at p. 53.

<sup>26</sup> MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, pp. 385-386. The secret books are extensively documented in the private business of merchants and bankers. They are a valuable primary source in studies on the great Italian companies: S. TOGNETTI, “Gli uomini d’affari toscani nella Penisola Iberica, metà XIV secolo – inizio XVI secolo”, *eHumanista: Journal of Iberian Studies* 38 (2018), pp. 83-89, at p. 86; E. SOLDANI, *Uomini d’affari e mercanti toscani nella Barcelona del Quattrocento* (Barcelona, 2010), pp. 359-363. We also have proof of their existence in other companies operating in Aragon, such as those of the Tarascó or Torralba families or the Descaus-Olivella companies: M. E. VARELA RODRÍGUEZ, *El control de los bienes: los libros de cuentas de los mercaderes Tarascó: 1329-1348* (unpublished thesis, University of

### *Records of albaranes testimoniales*

The *albarán testimonial* was a document issued by the *maestre racional* to certify that the accounts presented before him had been inspected. The procedure was simple: after reviewing an official's or commissioner's accounts books and closing the audit, an exonerative document was issued and recorded in the register of *albaranes*. Each *albarán* issued and copied in the register would be four to five sheets in length (although there are longer and shorter ones). The *albaranes* inform us about the outcome of the work done by the royal and commissioned officers in the different territories of the Crown. As M. Sánchez points out, the *albaranes* are an extremely useful source, especially in cases where the administration's accounting books and notebooks have not been preserved.<sup>27</sup> Thus, even if we do not have the original accounts, thanks to the *albaranes* we can easily determine the amounts paid, the main expenses, and, occasionally, the problems that occurred during the auditing. In addition, in the collection of revenues we can also document who was in charge of collection, for how long, and the date on which the collection process began and ended.

As has already been pointed out, a large number of records of *albaranes* dating from the end of the thirteenth century onwards are available to us. In total, we have almost 60 registers from 1300-1707,<sup>28</sup> while 17 books of *albaranes* are preserved from the reign of Pedro IV the Ceremonious (1336-1387) alone, most of them from the second part of his reign.<sup>29</sup> This abundance of documents should not surprise us, since it coincides with the period immedi-

Barcelona, 1996); M. VIUFANDOS, *Una gran empresa en el Mediterráneo medieval: la compañía mercantil de Joan de Torralba y Juan de Manariello (Barcelona-Zaragoza, 1430-1437)* (unpublished thesis, University of Zaragoza, 2019).

<sup>27</sup> As M. Sánchez has demonstrated in many works, by consulting the *albaranes testimoniales* we can conduct very relevant studies for royal taxation: M. SÁNCHEZ MARTÍNEZ, "Algunas obras en el palacio real mayor de Barcelona (1359-1380) a la luz de los albaranes del Maestro Racional", *Retrotabulum maoir*, 1, *Miscel·lània homenatge a Maria Rosa Manote i Clivilles* 1 (2015), pp. 89-103 (where the author uses the *albaranes* to explain the works done at the royal palace in Barcelona during the second half of the fourteenth century) and ID., "Cataluña en la financiación de la guerra de Castilla: Los fogajes de 1358", in: *L'Histoire à la source: Actes, comptes, enregistreurs (Catalogne, Savoie, Italie, XI<sup>e</sup>-XV<sup>e</sup> siècle): Mélanges offerts à Christian Guilleré*, ed. G. CASTELNUOVO and V. SANDRINE (Chambery, 2017), pp. 173-198 (where he reconstructs the process of collecting the biennial tax of 1358 in the Principality). Obviously, we could cite innumerable other examples from these works.

<sup>28</sup> ACA, RP, MR, reg. 620-679.

<sup>29</sup> ACA, RP, MR, reg. 635-652.

ately following the promulgation of the royal ordinances of 1344, regulating the operation of the *maestre racional*'s administration.<sup>30</sup> On the other hand, only two records of *albaranes* are preserved from 1397-1408,<sup>31</sup> and no such records are preserved from the following years (up to 1447). One of the reasons for this decline is probably the decrease in the ordinary and extraordinary revenues of the Crown during the reign of Juan I (1387-1396), with the consequent decrease in the number of accounts presented to the *maestre racional*. Moreover, this dynamic continued during subsequent reigns, despite attempts to recover revenue from the royal estate.<sup>32</sup> Another reason that cannot be ignored, as we have said, is the appearance of a *maestre racional* in the kingdom of Valencia, who from 1419 would go on to audit the accounts of officers acting in this territory.<sup>33</sup>

### *Books of Records*

The book of records was another instrument used by the office of the *maestre racional*. These can be defined as records containing various pieces of information related to the administrators (*compte-retent*) of royal income and expenses. These *notaments* were used by the *maestre racional* to ascertain the veracity of the accounts submitted to him, since the *compte-retent* was not fully aware of exactly which information the *maestre racional* had available to him.<sup>34</sup> The books were in the name of the person they referred to, generally the receiver of one of the payments, and they remained active until a clerk from the *maestre racional* office cancelled them, either because the debt had been settled or moved to a later book. Due to its nature and state of preservation, the information provided by this source about royal finances is fairly accurate with

<sup>30</sup> Another fundamental date for understanding this increase in documentation was 1384. In that year, king Peter IV promulgated the Ordinances of Tamarite de Litera, which made a special mention of the role played by the royal *scribes* in charge of guarding and maintaining the royal archives: CONDE Y DELGADO, *Reyes y archivos*, p. 46.

<sup>31</sup> ACA, RP, MR, reg. 656-657.

<sup>32</sup> Probably for this purpose, public calls were published in Barcelona in 1394 and in Zaragoza in 1398, by means of which the king addressed all royal officers who had not presented accounts to the *maestre racional* and ordered them to do so within a short period of time: MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 2, docs. 154, 156, and 157.

<sup>33</sup> MONTAGUT ESTRAGUÉS, "Notes per a l'estudi", p. 48; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, p. 196.

<sup>34</sup> *Ibid.*, 1, pp. 184, 241, and 385-387.

regard to dates, and it almost always complements the data of the account books and *albaranes*.<sup>35</sup>

Most books of records are composed of so-called *llibres de notaments comuns*, which are registers that cover variable periods of two, three, or five years, and have not been preserved for the whole period continuously. As already intimated, they are one of the main instruments used in the work done by the *maestre racional*, his deputy, and the royal scribes, since these records allowed the comparison of information during the auditing process.

Preserved among these other books are records referring exclusively to the treasurers' accounts. In this case, we only have four registers from the medieval period. The purpose of the *notaments a tresorer* was to facilitate the process of auditing the said official's accounts (they were submitted every six months) – hence the need to keep specific records.<sup>36</sup> Finally, a third type of record used by the *maestre racional*'s administration were the books of records kept by the *protonotario* in the royal scribe's office.<sup>37</sup> A peculiar feature of these *notaments* is that they contain economic information from the registers of the royal chancery, which the *maestre racional* wanted to have evidence of. We refer here to tax exemptions, letters requesting subsidies, pecuniary documents, purchases and sales of the royal estate, etc. During the fourteenth century, most of these records came from the registers of the *Curie* and *Pecunnie* series, although, according to T. de Montagut, during other periods the *maestre*

<sup>35</sup> *Ibid.*, 1, pp. 385-387. With regard to the municipal sphere, where the registers of records have been studied in greater depth and provide more relevant information for municipal accounting and management, see P. VERDÉS PIJUAN, “Le contrôle de la gestion financière des villes catalanes au Bas Moyen Âge: La comptabilité du racional”, in: *Le pouvoir de compter et décompter: Formes et logiques des comptabilités d'État entre XII<sup>e</sup> et XVI<sup>e</sup> siècle*, ed. A. JAMME (forthcoming); P. VERDÉS PIJUAN, “Les sources fiscales et financières des municipalités catalanes aux XIV<sup>e</sup> et XV<sup>e</sup> siècles: Le cas de Cervera”, in: *La Fiscalité des villes au Moyen Âge (Occident méditerranéen)*, 1, *Étude des sources*, ed. D. MENJOT and M. SÁNCHEZ (Toulouse, 1996), pp. 168-170; P. ORTI GOST, “Les premières sources fiscales de la municipalité de Barcelone (1300-1350)”, in: *La fiscalité des villes au Moyen Âge (Occident méditerranéen)*, 1, pp. 91-95.

<sup>36</sup> MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, p. 388. For the medieval period we have isolated records between 1339-1386 and 1514; ACA, MR, RP, reg. 807-812.

<sup>37</sup> This position does not appear in the ordinations of the royal house, but would correspond to ‘the head of the royal scribes’, one of his functions being to affix the royal seal on documents. T. de Montagut notes that these particular records were a consequence of diverse royal accounts existing within the royal treasury, and that the one used by the *protonotario* was for collecting stamp duty and paying the salaries of the royal scribes, among others; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, pp. 334, 388.



*racional* also collected information from the *Solutiorum*, *Oficialium*, *Gratiarum*, and *Demandarum* registers.<sup>38</sup>

Although not strictly *notaments*, the registers of the *maestre racional*'s notification letters, certifications, and orders, served a similar function. These records provide us with information regarding the officers and commissioners who were required to appear before the *maestre racional* in order to present their accounts in the event of a delay or unexpected situation.<sup>39</sup>

### *Controlling the Accounts of Ecclesiastical Revenues: The Pontifical Tithes*

Having described the instruments that the *maestre racional* used to inspect and audit the accounts, it will be useful to illustrate what his work consisted of through the examination of a specific tax, the so-called pontifical tithe. This example allows us to reconstruct the entire administrative process, from the compiling of the book of accounts by the ecclesiastical collector to the auditing of accounts and issuance of the *albarán testimonial* by the *maestre racional*, via references in the treasury books and the different records used to compare accounts.<sup>40</sup>

The pontifical tithe was an extraordinary tax demanded by the pope. It was introduced at the end of the twelfth century with the purpose of financing the crusades to the Holy Land, but soon it was also diverted to the coffers of the secular princes under the pretext of defending Christianity or protecting the territories held in fief from the Holy See.<sup>41</sup> During the second half of the fourteenth century, the tax was established in the Crown of Aragon to quell the endemic revolts in Sardinia and return peace to the island, which, it should be recalled, was nominally a fief of the Holy See. As a fruit of this circumstance

<sup>38</sup> ACA, RP, MR, reg. 932, f. 1r; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, 1, p. 390.

<sup>39</sup> Unfortunately, these registers, like the books of records, have not been studied in depth and are not the subject of our analysis.

<sup>40</sup> The bulk of the documentation cited here is taken from E. TELLO HERNÁNDEZ, *Pro defensione regni: Iglesia, monarquía y fiscalidad durante el reinado de Pedro IV (1349-1387)* (Madrid and Rome, 2020).

<sup>41</sup> For a general definition, see, among others, C. SAMARAN and G. MOLLAT, *La Fiscalité Pontificale en France au XIV<sup>e</sup> siècle (Avignon et Grand Schisme d'Occident)* (Paris, 1905; reprint 1968), pp. 12-22; W.E. LUNT, *Papal Revenues in the Middle Ages* (New York, 1943; reprint 1965), pp. 71-76; J. FAVIER, *Les finances pontificales à l'époque du grand schisme d'Occident (1378-1409)* (Paris, 1966), pp. 208-217.

it became a habitual levy during the second half of the reign of Peter the Ceremonious, the monarch becoming the full or partial beneficiary of the tax.<sup>42</sup> Thus, the sources of the royal estate offer us privileged information regarding how the tithe was administered and, in turn, allow us to explore the administrative structure created around this levy, as well as the final destination of the money thus raised.

### *The Ecclesiastical Sub-Collectors and the Accounts*

The pontifical tithe being a levy that was transferred totally or partially to the monarch, the books of accounts relating to collection of the tithe had to be presented to the *maestre racional* by the sub-collectors in each bishopric. These sub-collectors were clergymen belonging to the corresponding bishopric and were appointed by a superior to carry out the collection during the years in which the tithe was in force.

The audited registers are the result of this work, recording the income and expenses from the collections made in the different bishoprics. The data we can extract from these account books are very heterogeneous. Thus, the income records provide us with information regarding the collection of the tithe and the amount each *benefice* should pay (the tax paid to sustain the clergy). As for the expenses section, it allows us to determine how the collection was conducted and the destinations of the amounts collected.

With regard to how expenses were managed, the account books provide us with precious information regarding both ordinary and extraordinary expenses

<sup>42</sup> To observe how the tithe became a tax habitually allocated to the monarchs of the Crown of Aragon during the second half of the fourteenth and up to the first quarter of the fifteenth centuries, see J. MORELLÓ BAGET, “En torno a la disyuntiva décima / subsidio en Castilla y la Corona de Aragón durante la Baja Edad Media”, *Hispania* 77, 257 (2017), pp. 643-671; J. MORELLÓ BAGET, “La contribución de la Iglesia a las arcas del rey: A propósito de la recaudación de las décimas en la Corona de Aragón a finales del siglo XIV y principios del XV”, in: *El dinero de Dios*, pp. 167-190; M. SÁNCHEZ MARTÍNEZ, “Fiscalidad pontificia y finanzas reales en Cataluña a mediados del s. XIV: Las décimas de 1349, 1351 y 1354”, *Estudis Castellonencs* 6 (1994-1995), pp. 1279-1296; P. BERTRÁN, “El poder de l'Església medieval: Organització administrativa i sistema fiscal en el segle XIV”, *L'Avenç* 139 (1990), pp. 66-69. For more on how the tithe was managed and allocated, see J. MORELLÓ BAGET and E. TELLO HERNÁNDEZ, “Los cambistas Dusai-Gualbes como gestores de la décima de 1371: Estudio del *modus operandi* y de la red clientelar en la corona de Aragón”, in: *El sistema financer al final de l'Edat Mitjana: Instruments i Mètodes*, ed. P. ORTI and P. VERDÉS (Valencia, 2020), pp. 189-224, and TELLO HERNÁNDEZ, *Pro Defensione regni*.

arising from the collection of the tax, such as salaries, material expenses, messengers, and so on. However, the most important information we find in the expenses section pertains to capital transferred to third parties, mostly financiers and members of the court who had lent money to the monarch. The progressive indebtedness of the monarchy and need for liquidity meant that during the fourteenth century it increasingly turned to bankers and other private agents, who were assigned royal revenues to settle the debts incurred. The amount of these allocations increased from the 1360s onwards, when a permanent royal taxation was established throughout the Crown as a result of the Castilian War. The great financiers of the time actively participated in these operations, either as lenders or as receivers of revenue, and the tithe became a common resource in this respect.<sup>43</sup>

This is the case with the tithe of 1375, which was collected in all the territories of the Aragonese Crown between 1375 and 1377. According to the book of accounts, its collection in the bishopric of Barcelona amounted to 102,900 s. 4 *d.b.*, two thirds of which went to the monarchy, that is, approximately 68,613 *s.b.* The theoretical destination of this money, as we have suggested, would have been Sardinia. However, all evidence points to the fact that more than 90% of the tax collected was used to settle debts the monarchy had contracted with important financiers to finance various campaigns. Specifically, as this account book reveals, most of the tithe was transferred to the bankers Pere Descaus and Andreu Olivella and their agents. This is also stated in the other accounting books from the other bishoprics of the Crown.<sup>44</sup> This observation

<sup>43</sup> For a general context: FURIÓ, SÁNCHEZ and SESMA, “Old and new forms”. On the role of financiers as the main lenders of the court, see for the case of Catalonia: G. FELIU, “Finances, moneda i fiscalitat als segles XIV i XV”, *Catalan Historical Review* 9 (2016), pp. 129-146; A. REIXACH and E. TELLO, “Catalan bankers in the 14th century: A first census”, *SVMMMA: Revista de cultures medievals* 7 (2016), pp. 40-71. For Aragón: S. DE LA TORRE, “Elites financieras y mercantiles de Zaragoza en el primer tercio del siglo XIV (1380-1430)”, in: *Una economía integrada: Comercio, instituciones y mercados en Aragón: 1300-1500*, ed. C. LALIENA and M. LAFUENTE (Zaragoza, 2012), pp. 409-435, and *Una economía integrada*, ed. LALIENA and LAFUENTE. For Valencia, see V. BAYDAL, “Canvistes valencians en l’incipient negoci fiscal del segle XIV”, in: *El sistema financer*, pp. 397-424; D. IGUAL LUIS, “Los grupos mercantiles y la expansión política de la Corona de Aragón: Nuevas perspectivas”, in: *Il governo dell’economia: Italia e Penisola Iberica nel basso Medioevo*, ed. L. TANZINI and S. TOGNETTI (Rome, 2014), pp. 9-33.

<sup>44</sup> For the bishopric of Barcelona, the account books are to be found in ACA, RP, MR, reg. 1827 and 1828. See also E. TELLO HERNÁNDEZ, “La contribución eclesiástica a las demandas reales en la Corona de Aragón: La décima de 1375”, in: *Hacer Historia desde el Medievalismo: Tendencias – Reflexiones – Debates*, ed. E. AZNAR and V. MUÑOZ (La Laguna, 2016), pp. 167-191.

is reinforced by the treasury records of the period, in which some income from the tithe is consigned directly to the bankers.<sup>45</sup>

### *Albaranes Testimoniales and Books of Records*

In addition to the account books, which provide us with direct information on the collection and destination of the tax, the tithe is also found in the records of *albaranes testimoniales*. It has already been suggested that thanks to the *albaranes* we can easily determine the amounts paid, the main expenses, and even some problems that occurred during collection. For all these reasons, their use is essential if we are to obtain a more complete picture of the different contributions made to meet royal demands in general, and the tithes in particular. This is the case, for example, with the *albaranes testimoniales* in the accounts of the tithe of 1375 in the bishopric of Barcelona. We know that the account book was presented to the *maestre racional* following its collection, and that he audited it in September 1379, when the corresponding *albarán testimonial* was recorded. The *albarán* in question contains a summary of the accounts from its collection in the bishopric of Barcelona, conducted by the sub-collector Arnau Carbassi. It also indicates the promulgation date of the papal bull, the conditions in which it was granted, the names of the collectors, the date on which the sub-collectors were appointed, the total income from the tithe, problems with collection, and the main destinations of the tax. In this specific case, it clearly refers to the tithe being assigned to the bankers Pere Descaus and Andreu d'Olivella, stating that a large part of the revenue

*responguès entegrament a-n P. Descaus, cambiador de Barcelona, rebedor general per lo dit senyor assignat de totes les monedes provenidores de les dècimes damunditas, a aquell o aquelles a qui lo dit cambiador volria.*<sup>46</sup>

Finally, the more marginal information provided by the books of records serves to expand on the information that can be obtained from the account

<sup>45</sup> For this more specific question, see E. TELLO HERNÁNDEZ, “La contribución de la Iglesia durante la época de Pedro el Ceremonioso a la luz de los registros de tesorería real (1350-1387)”, in: *Renda feudal i fiscalitat a la Catalunya baixmedieval: Estudis dedicats a M. Sánchez*, ed. J. MORELLÓ, P. ORTI, and P. VERDÉS (Barcelona, 2018), pp. 143-176.

<sup>46</sup> ACA, RP, MR, reg. 649, ff. 207v-209v (Barcelona, 05/09/1379). The quotation is taken from f. 208v.

books and the *albaranes*, while also illustrating the control mechanisms used by the *maestre racional*. Thus, one of the main beneficiaries of the tithe of 1349 in the Catalan bishoprics was Jaume Cavaller. This financier had lent large sums to the monarch, which is why he was assigned payments from this tax. We know that at one point Cavaller received 5,000 *s.b.* from the collection of the tithe in the bishopric of Vic. The *notaments comuns* indicate that this sum was deposited in his “*taula de canvi*” (“private bank”) by the royal procurator Pere Desprats with the authorisation of the bishopric’s sub-collector.<sup>47</sup> The *notaments* also state that the procurator deposited these 5,000 *s.b.* in Cavaller’s *taula* by order of the king and the treasurer, and that this allocation corresponded to a debt contracted by the monarch.<sup>48</sup>

Occasionally, the books of records also reflect instances when the *maestre racional* and his officers closely monitored a payment order due to some administrative problem or procedural error. Thus, Joan Desvall, royal scribe of the *maestre racional*, also received 430 *s.b.* of the biennial tithe of 1349 from the bishopric of Vic, “*daçó qui li era degut per la cort del senyor rey*”, that is, by virtue of his salary as an official (“*quitació i vestit*”).<sup>49</sup> From the entries in the books of records we know that this was a large sum amounting to 3,000 *s.b.*, and that Desvall was encountering problems receiving the amount, owing to the fact that he had not presented the receipts or proof (“*cautelas*”) correctly.<sup>50</sup>

One final example is provided by the tithe of 1389 in the bishopric of Lérida. During this collection, Joan de Muntrós was paid over 5,200 *s.j.*<sup>51</sup> (In May 1385 Muntrós had been appointed one of the general recipients of the tithe, together with other lenders at the time.) Thanks to the books of records, we know that another prominent Barcelona merchant, Bernat Oliver, also benefited from the collection. Like Muntrós, Oliver had a *taula de canvi* and acted as an intermediary in the financial operations of the monarchy.<sup>52</sup>

<sup>47</sup> ACA, PR, reg. 1782, f. 105r.

<sup>48</sup> ACA, PR, MR, reg. 780, f. 260r.

<sup>49</sup> ACA, RP, MR, reg. 1782, f. 108v

<sup>50</sup> ACA, RP, MR, reg. 780, ff. 188r and 260v.

<sup>51</sup> ACA, RP, reg. 1846, 2.

<sup>52</sup> ACA, PR, MR, reg. 790, ff. 28r-v

## Conclusions

Having reviewed the work done by the *maestre racional* and the instruments used for inspecting and auditing the accounts, several aspects are worth highlighting. First, the clear usefulness of reconstructing the trail of documents and the procedures followed by this official; in this respect, the work of T. de Montagut remains the essential reference. However, this approach must be complemented by the study of the functioning of the royal house and the management of royal revenues, which recent scholarship has highlighted. This is crucial for the reconstruction of the complex structure of the royal estate archive and our understanding of the control mechanisms that were implemented to optimise the resources of the royal treasury during the fourteenth century.<sup>53</sup>

In this sense, we must also highlight the enormous possibilities the sources presented here offer for the study of taxation. Although we have only focussed on management and collection of the pontifical tithe, the same approach can be applied to any other revenue and ordinary or extraordinary levy. And, as various authors have already demonstrated, the documentation issued by the *maestre racional* is essential if we are to understand one of the main instruments of power of the Aragonese monarchy at the end of the Middle Ages. The same can be said of the financial framework created around the royal estate.<sup>54</sup> As already intimated, such research is possible thanks both to the increase in the number of accounting records from the end of the thirteenth century and to the royal administration's policy of preserving this documentation. All this was ultimately aimed at providing the *maestre racional* with the necessary tools to perform his duty.<sup>55</sup> It is therefore necessary to continue studying the place occupied by the *maestre racional* within the royal administration, at the head of the royal estate archive. As we have seen, the ordinances that regulated the structure of the royal administration remain fundamental for the study of the

<sup>53</sup> As we have said, this process is also common to other territories of Western Europe: see, e.g. J. FAVIER, *Finance et fiscalité au Bas Moyen Age* (Paris, 1971), p. 288.

<sup>54</sup> For example, one of the most interesting topics relates to the activities of financiers. Studying the collection books, and especially the treasury records and the archives of the royal chancery, allows us to see how the big bankers of the time received – in addition to the tithes – other royal revenues, which suggests multiple financial networks.

<sup>55</sup> Many authors also relate this phenomenon of inspecting and reviewing accounts to the progressive process of compiling the state's 'memory': e.g. Ph. CONTAMINE, "La mémoire de l'État: Les archives de la Chambre des comptes du roi de France à Paris, au xv<sup>e</sup> siècle", in: *Les pouvoirs en France, 1300-1500*, ed. Ph. CONTAMINE (Paris, 1992), pp. 237-250; O. MATTÉONI, *Institutions et pouvoirs en France: XIV<sup>e</sup>-XV<sup>e</sup> siècles* (Paris, 2010).

topic, but the information provided by this general normative framework must be complemented through the study of other, less known, royal provisions.<sup>56</sup>

Finally, future research will doubtless find it useful to study the *maestre racional* and his subordinates from a prosopographical point of view, paying special attention to the continued relationship that many of them maintained with the Crown. The professional career and *cursus honorum* of those who worked in the administration of the *maestre racional* is a fundamental aspect that must be taken into account when studying the work they performed. These were highly specialised personnel, well versed in the complicated economic and financial intricacies of the royal accounts.

<sup>56</sup> From 1338 to 1408 there were more than 25 provisions and ordinations regulating different aspects of the *maestre racional* and his office; MONTAGUT ESTRAGUÉS, *El Maestre Racional*, p. 179.





# From Auditing to Budgeting in Late Medieval Sicily: Institutions, Administrators, and Information Management

ALESSANDRO SILVESTRI

In 1414, king Ferdinand I of Aragon (1412-1416) of the new Castilian dynasty of the Trastámaras informed his ambassadors (*ambaxiatores*, later called viceroys) in Sicily – who ruled the island on his behalf – as well as his Sicilian officers and subjects, of the appointment of Juan Sanches de Salvarierra in the new role of *conservator maior regis patrimonii* (henceforth: *conservator*), with the main task of preserving and defending the royal patrimony of the island.<sup>1</sup> The decision to appoint Salvatierra was not accidental, for

<sup>1</sup> On the office of *conservator* of the kingdom of Sicily, see A. BAVIERA ALBANESE, “L’istituzione dell’ufficio di conservatore del real patrimonio e gli organi finanziari del regno di Sicilia nel sec. XV”, in: ID., *Scritti Minori* (Soveria Mannelli, 1958; reprint), pp. 1-107; P. CORRAO, *Governare un regno: Potere, società e istituzioni in Sicilia fra trecento e quattrocento* (Naples, 1991), pp. 364-380; A. SILVESTRI, “Ruling from afar: Government and information management in late medieval Sicily”, *Journal of Medieval History* 42.3 (2016), pp. 357-381; ID., *L’amministrazione del regno di Sicilia: Cancelleria, apparati finanziari e strumenti di governo nel tardo medioevo* (Rome, 2018), pp. 171-196 and 349-392. Among the many letters attesting

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 115-143.

he had already operated in the kingdom of Castile as a *contador mayor de hacienda*, the officer on which the new Sicilian *conservator* was modelled, to the extent that the king himself ordered Salvatierra to organise the finances of the kingdom of Sicily “*a la manera de Castilla*”.<sup>2</sup> Salvatierra’s widely acknowledged technical and practical skills in managing finances and accounts were not, however, the only reasons that led to his appointment as *conservator*. Ferdinand I of Aragon held in high regard the accountability Juan Sanches de Salvatierra had shown in his previous services. The devastating conditions that had affected the royal patrimony of Sicily as a result of an interregnum and a two-year civil war (1410-1412) demanded the appointment of a trustworthy man fully capable of managing finances and reviewing accounts – in essence, an officer unrelated to the local political society and willing to do anything to reorganise and defend the royal patrimony of a distant, disobedient dominion such as Sicily, and therefore ideal for enforcing the monarchs’ orders and decisions for the government of the island.<sup>3</sup>

In this regard, the letter Juan Sanches de Salvatierra sent to king Ferdinand in relation to his appointment as a *conservator* of Sicily is exemplary, as it vividly attests the personal relationship of trust between the king and his Castilian officer. Despite Salvatierra’s intention of going back to Castile after the siege of the city of Balaguer against the rebel Jaime de Urgel – the latter had opposed the election of Ferdinand as king of Aragon – he wrote to the monarch that:

to that [request], my lord, I could not say no, letting you know that [...] although I am wealthy enough to support myself, for your service I would have gone not only to Sicily, but to the end of the world and, to serve you, I would have left behind my wife and offspring and everything I have [...] And my lord, I came here with my wife, leaving all that was mine: homeland, offspring, relatives, and goods, spending great amounts of money and travelling by land and sea [...] leaving the

the appointment of Salvatierra, see those transcribed in Arxiu de la Corona d’Aragó (henceforth: ACA), Real Cancillería (henceforth: RC), *Registros* (henceforth: *Reg.*), n. 2428, ff. 27v-31v, which are all dated 6 May 1414.

<sup>2</sup> CORRAO, *Governare*, p. 365: “in the manner of Castile” (all the translations into English are mine, unless otherwise stated).

<sup>3</sup> On officers’ accountability, with particular reference to financial administration, see J. SABAPATHY, *Officers and Accountability in Medieval England (1170-1300)* (Oxford, 2014) as well as – for the early modern world – J. SOLL, *The Reckoning: Financial Accountability and the Making and Breaking of Nations* (London, 2014).

dowry I received with my wife so that her relatives allow me to bring her here [in Sicily].

*a lo qual, senyor, yo nole pude disir de no, fasiendole entender [...] que yo avia bien de que me mantener, pero que non tansolament aquí en Siçilia, mas en cabo del mundo yria por su serviçio e dexaria muger e fyos e quanto avia por lo server [...] E senyor, yo por su serviçio pase açà con la dicha ma muger, dexada toda naturalesa de terra e fyos e parientes e bienes e con grandes despenses e trabajos asi por terra como por mar [...] dexado el dote que me avia a dar con la dicha muger por que consentisen sus parientes dexarmela traer açà.*<sup>4</sup>

In substance, the letter shows that Juan Sanches de Salvatierra had sacrificed everything he possessed, including his homeland and family, in order to serve his sovereign. On the other hand, in the eyes of king Ferdinand, the financial accountability and expertise of Salvatierra – who was broadly known for “*sa leyaltat en aquestes coses*”<sup>5</sup> – were the decisive qualities an officer needed to deal with a thorny affair such as the surveillance over the Sicilian royal patrimony. Whereas in the other territories of the Crown the Aragonese monarchs only exercised a limited direct jurisdiction – in the fourteenth century, for instance, they directly controlled roughly 13% of Catalonia and 22% of its population<sup>6</sup> – in Sicily their royal demesne included approximately 60% of the population and the main cities of the island.<sup>7</sup> In substance, the Sicilian royal demesne was the larger and most profitable demesne among the Aragonese territories, to the extent that it would later prove crucial for sustaining the foreign policy of Alfonso V of Aragon (1416-1458), known as the Magnanimous.

As I will discuss in this essay, Juan Sanches de Salvatierra was not merely appointed to the new position of *conservator*, but was tasked with the responsibility of establishing a brand new magistracy in Sicily. This magistracy needed to be adjusted to the century-old institutional apparatus of the kingdom, operating in collaboration with the local financial office known as *magna curia rationum* (the ‘great court of accounts’, also known as *curia magistrorum rationalium*: the ‘court of the accounting masters’), and dealing with the demanding

<sup>4</sup> CORRAO, *Governare*, p. 362.

<sup>5</sup> SILVESTRI, *L’amministrazione*, p. 178: “his loyalty in those things”.

<sup>6</sup> F. SABATÉ I CURULL, “Discurs i estratègies del poder reial a Catalunya al segle XIV”, *Anuario de estudios medievales* 25.2 (1995), pp. 617-646, at p. 633. In this regard, see also the reflections by S.R. EPSTEIN, *An Island for Itself: Economic Development and Social Change in Late Medieval Sicily* (Cambridge, 1992), pp. 383-387.

<sup>7</sup> On the composition of the Sicilian royal demesne, see EPSTEIN, *An Island*, Chapter 2.

local elites of the realm. On the other hand, the establishment of the *conservator* also resulted in the development of new technologies of information management, which allowed the office's staff to supervise attentively the financial administration of the island and its accounts, as well as to produce a budget of the anticipated revenues and expenses. Thanks to the interaction of record-keeping and bookkeeping methods, the many series of books of the *conservator* became the practical tool through which this officer, to defend the royal patrimony, exercised in practice his control over the growing amount of accounts and records produced by the various 'monetary officers' (*officiales pecuniarii*) of the island. By comparing the bookkeeping and auditing procedures used by the *conservator* and the *magistri rationales*, I will show that these two magistracies operated at different but intertwined levels of governance, respectively the financial planning and the accounts' auditing of the kingdom of Sicily.

### *A Precarious Political Balance*

In 1410, Martin I of Aragon (1396-1410) died without leaving legitimate heirs or giving any clear indication about his will. After a two-year interregnum, in 1412 the delegates of the Iberian dominions of the Crown (the kingdoms of Aragon and Valencia, and the county of Barcelona) met in Caspe and, having considered various possible candidates, elected Ferdinand de Antequera as the new king of Aragon. Grandson of Peter IV of Aragon (1336-1387), Ferdinand was a prominent member of the Castilian family of the Trastámaras and uncle of king John II of Castile (1406-1454), of whom he had been regent for some years.<sup>8</sup> Once the new monarch defeated his opponents and finally took hold of power, he immediately moved his attention to the kingdom of Sicily, which in 1409 his predecessor Martin I of Aragon had inherited from his namesake son and heir Martin I of Sicily (1392-1409), who had suddenly died during a campaign in Sardinia. Although the latter's wife, queen Blanche of Navarre, had legally acted as vicar of Sicily since 1408, a civil war between *la reyna* – as Blanche used to subscribe documents – and a faction headed by the *magister iustitiarius* Bernat Cabrera, the higher officer of the island, soon broke out; it lasted for about two years (1410-1412).<sup>9</sup> The final success of the

<sup>8</sup> On the so-called compromise of Caspe, see T. BISSON, *The Medieval Crown of Aragon: A Short History* (Oxford, 1986), pp. 134-136.

<sup>9</sup> On the interregnum in Sicily, see CORRAO, *Governare*, pp. 133-156.

queen came at a heavy price. To obtain the support of the aristocracy, Blanche had granted local barons large parts of the royal demesne and had renounced important royal prerogatives – such as the administration of justice in the major fiefdoms – and significant revenues pertaining to the Sicilian Crown, thus worsening the already precarious conditions of the royal patrimony.<sup>10</sup> At the same time, the central government of the realm had collapsed, to the extent that its officers aligned with one or another of the two factions.<sup>11</sup> To govern the island, Blanche had increasingly relied on the small but trustworthy network of officers that already administered the queen's chamber (*camera reginalis*), a large territory in the south-eastern part of the island under the direct control of the queen, with Syracuse as its main city.<sup>12</sup>

The precarious political balance and administrative chaos in which the island was immersed during the civil war seriously affected Sicilian finances, as significantly demonstrated by the case of the wealthy *secretia* of Palermo, to which both contenders sent orders to secure funding, as one can see by reading the *secretia*'s records concerning the years 1410-1412.<sup>13</sup> Whereas in June 1410, after stating that Blanche had lost her position, Bernat Cabrera ordered Nicolaus de Subtilis, *secretus* of Palermo (i.e. the head of the *secretia*) and all the other officers in charge of collecting revenues to assign their profits to Nardus de Calava, a clerk of the great court of accounts, in order to support his army,<sup>14</sup> in October 1411, *la reyna* instructed Iohannes de Calatagirone, who had replaced the previous *secretus*, to transfer

*tucti li introyti, renditi et proventi di quissa secretia [...] a nissuna pirsuna oy ufficiali, si non a Manueli di Cassi, locutenenti di la nostra thesauraria, familiari et fideli nostru, comu ufficiali ordinatu supra zò.*<sup>15</sup>

<sup>10</sup> BAVIERA ALBANESE, "L'istituzione", p. 5, and CORRAO, *Governare*, pp. 150-152.

<sup>11</sup> SILVESTRI, *L'amministrazione*, p. 99, n. 20.

<sup>12</sup> On Syracuse and the queen's chamber, see C. Orlando, *Una città per le regine: Istituzioni e società a Siracusa tra il XIII e il XV secolo* (Caltanissetta and Rome, 2012).

<sup>13</sup> The *secretia* dealt with the management of customs and duties in each town pertaining to royal demesne. Whereas the main urban centres of the island (Catania, Messina, and Palermo) had their autonomous *secretie*, the minor towns had instead their so-called *vicesecretie*, which depended from a central officer known as *magister secretus*.

<sup>14</sup> Archivio di Stato di Palermo (henceforth: ASPA), Secrezia di Palermo (henceforth: SP), reg. 38, f. 48r-v, 24 Jun. 1410.

<sup>15</sup> ASPA, SP, reg. 38, f. 63v, 20 Oct. 1411: "all the incomes, profits and revenues of that *secretia* [...] to no person or officer, but only to our familiar and faithful Manueli di Cassi, lieutenant of our treasury, as the only officer in charge of that [task]".

As soon as the *ambaxiatores* of king Ferdinand I of Aragon arrived in Sicily, they promoted the full restoration of the governmental apparatus of the realm. At the same time, they encouraged a broad but complex plan aimed at the revision of the various accounts produced by the central and territorial administrations of the island in the previous years. As attested by a number of records preserved today in the State Archives of Palermo, several monetary officers were ordered to send their *quaterni* (i.e. the books in which they transcribed their accounts), alongside all the other relevant supporting documents to the *magistri rationales*, so that the latter could compare the *quaterni* “*cum eadem ratione in archivo dicte magne curie rationum*” and thus proceed with their formal auditing. For example, in the Summer of 1413, all the officers entrusted with the administration of the ports of the island were ordered to bring their accounts to Catania as soon as possible, so that the *magister portulanus* Gabriel Fanlo – who was responsible for all the ports of the realm – could close the accounts of the third indictional year (1409-1410) and submit them to the *magistri rationales*.<sup>16</sup>

Established in the course of the thirteenth century, the Sicilian *magna curia rationum* had become a permanent institution since the later Swabian age, being further developed under Angevin rule and during the fourteenth century, when it acquired a broad range of tasks. These included a prominent role in conducting the financial policy of the realm; the administration of justice whenever it concerned contestations between the royal patrimony and private individuals; the sole authority in producing – through its own chancery and specialised personnel – documents and letters concerning revenues and expenses (such as payment mandates), which they transcribed in their own series of registers (*registra*); and the responsibility in auditing the accounts submitted by all those officers entrusted with the collection and expenditure of royal revenues.<sup>17</sup> Unlike in the Crown of Aragon, where for a long time the

<sup>16</sup> SILVESTRI, *L'amministrazione*, pp. 172-174: “with the accounts [preserved] in the archives of the mentioned *magne curie rationum*”.

<sup>17</sup> On the *magna curia rationum*, see BAVIERA ALBANESE, “L’istituzione”, pp. 75-96; R. LI DESTRI, *Attività e documentazione della Magna Curia Rationum del Regno di Sicilia, nell’epoca di Alfonso il Magnanimo: Forme, procedimenti e protagonisti* (unpublished doctoral thesis, Università degli Studi di Palermo, 2012); P. CORRAO, “I Maestri Razionali e le origini della magistratura contabile (secc. XIII-XV)”, in: *Storia e attualità della Corte dei conti: Atti del convegno di studi, Palermo, 29 novembre 2012* (Palermo, 2013), pp. 31-46; A. SILVESTRI, “Too much to account for: The Crown of Aragon and the collapse in the auditing system in late-medieval Sicily”, *Accounting History Review* 30.2 (2020), online at: <<https://doi.org/10.1080/21552851.2020.1711528>>. On the *registri* and the record-keeping system of the Sicilian

royal treasury was by far the main magistracy in charge of spending money – only a few agents, among them the *protonotari* and the *escrivà de ració*, could dispose of their revenues independently<sup>18</sup> – in Sicily all the officers collecting royal revenues possessed the authority of spending their revenues on behalf of the monarchs, according to the payment mandates prepared by the *magistri rationales*.<sup>19</sup> In addition to the revenues from royal collections, alienation of demesne properties and rights, and other minor revenues, the Sicilian treasurer thus only received the residual profits collected by the *magister portulanus* (who administered the ports of the realm), the *magister secretus* (who managed the *vicesecrie*), and the *secreti* of Catania, Messina, and Palermo, which enjoyed autonomous status.<sup>20</sup>

As a result of this highly fragmented system for the collection and expenditure of royal revenues, the verification of the accounts – which were usually due immediately after the conclusion of the administrative year, which ran from 1 September to 31 August – was a complicated affair for the *magistri rationales*. They not only had to audit the accounts submitted by the central magistracies, but also needed to conduct a number of checks on the revenues and expenditures at the local level by a network of officers who often administered superficially or even illegally the royal demesne and its resources.

### *The Establishment of the conservator maior regii patrimonii*

Despite the existence of the *magna curia rationum*, an office specifically entrusted with the auditing of accounts, in 1414 king Ferdinand I of Aragon

administration, see A. SILVESTRI, “‘That register is the most ancient and useful of the kingdom’: Recording, organizing, and retrieving information in the fifteenth-century Sicilian chancery”, *Viator: Medieval and Renaissance Studies* 49.2 (2018), pp. 307-332.

<sup>18</sup> T. MONTAGUT I ESTRAGUÉS, *El mestre racional a la Corona d'Aragó (1283-1419)*, 2 vols. (Barcelona, 1987), 1, pp. 328-337.

<sup>19</sup> On the financial administration of the Crown of Aragon, see W. KÜCHLER, *Les finances de la corona d'Aragó al segle XV: regnats d'Alfons V i Joan II* (Valencia, 1983; reprint 1997), and G. NAVARRO ESPINACH and D. IGUAL LUIS, *La Tesorería general y los banqueros de Alfonso V el Magnánimo* (Castellón de la Plana, 2002), as well as bibliography cited therein. As broadly discussed by those authors, from the 1420s onwards, the Aragonese monarchs also increasingly relied on a territorially-based system of payments, thus restricting the transfer of incomes to the central treasury.

<sup>20</sup> On the financial administration of Sicily, see BAVIERA ALBANESE, “L'istituzione”; CORRAO, *Governare*, pp. 341-380; and, with a focus on the fifteenth century, SILVESTRI, *L'amministrazione*, pp. 171-300.



opted for the establishment of the office of *conservator*, which was inspired by the *contaduria mayor de hacienda*, the principal financial magistracy of the kingdom of Castile.<sup>21</sup> Sicilian scholarship misjudged that innovation, as they considered the introduction of the *conservatoria* (i.e. the office of the *conservator*) as just a needless and expensive intervention that led to the multiplication of the officers operating in the same administrative sphere.<sup>22</sup> It is true that during the first years of their cohabitation the *conservator* and the *magistri rationales* had a number of conflicts of jurisdiction, originating both from the intrusion of a foreign office in the century-old Sicilian institutional fabric and from the faulty initial definition of the *conservator*'s tasks and administrative boundaries. But it is also true that the creation of the *conservatoria* must be regarded as the most evident aspect of the broader reformation of the Sicilian governmental apparatus.<sup>23</sup> That reorganisation – for which the Sicilian secretary Tudela left us a lucid initial plan<sup>24</sup> – was marked by sudden accelerations, various administrative experiments, and unexpected U-turns, to the extent that, two years after the creation of the *conservator*, the monarch himself asked his second-born John, viceroy of Sicily, to verify “*si lo dict officii de conservador es necessari*”.<sup>25</sup> Viewed from this angle, the problematic administrative relationship between the *conservator* and the Sicilian *magistri rationales* appears more as the consequence of a natural process of bureaucratic development rather than as the result of the actual overlap of their activities. On the other hand, as I will discuss below, in a few years both those offices carved out their own specific spheres of intervention, thus becoming fully complementary, with the *conservator* evolving in all respects into a Sicilian officer to the extent that the office lasted and operated for the next four hundred years, being abolished only in 1819.<sup>26</sup>

<sup>21</sup> On the *contaduria*, see: M.Á. LADERO QUESADA, *La Hacienda real de Castilla en el siglo XV* (La Laguna, 1973).

<sup>22</sup> See, e.g. BAVIERA ALBANESE, “L’istituzione”, pp. 3-31, and CORRAO, *Governare*, pp. 341-380. The latter, however, only focusses on the initial activity of the *conservator*.

<sup>23</sup> On the Sicilian treasury in the fifteenth century, see SILVESTRI, *L’amministrazione*, pp. 169-300.

<sup>24</sup> On Juan Tudela and its proposal for the reformation of Sicilian administration, see P. CORRAO, “‘De la Vostra Gran Senyoria Humil e Affectuos Servidor’: Corrispondenza di due funzionari iberici in Sicilia con la corte d’Aragona (1415-1417)”, in: *Cultura e istituzioni nella Sicilia medievale e moderna*, ed. A. ROMANO (Soveria Mannelli, 1992), pp. 111-163.

<sup>25</sup> ASPA, *Conservatoria di registro* (henceforth: CR), vol. 846, unpaginated, [1416]: “if the mentioned office of conservator is necessary”.

<sup>26</sup> SILVESTRI, *L’amministrazione*, p. 350.



Through the reformation of the Sicilian administration and its financial institutions in particular, the Aragonese aimed to balance the governmental apparatus of Sicily and of the Crown of Aragon as the island, despite having lost its independence and now being part of a dynastic union, had fully maintained its own territorial administration and central institutions. It thus benefited from a broader autonomy in comparison to the other constituent components of the Crown of Aragon.<sup>27</sup> Unlike Sicily, both the Iberian territories of the union (Aragon, Catalonia, and Valencia) and the kingdoms of Majorca and Sardinia shared the same central institutions, which included, for example, a royal chancery and a general treasury. The originally unique accounting office known as *mestre racional* would be the subject of a process of administrative devolution that, in the course of the fifteenth century, resulted in the creation of independent accounting officers in the kingdom of Valencia (1419) and in the other constituent components of the Crown.<sup>28</sup> In absolute terms, the creation of the *conservator* in Sicily was therefore an institutional novelty for the entire Crown of Aragon. A similar officer known as *conservator generalis regii patrimonii*, equipped with jurisdiction over all the other Aragonese states – with the by then thirty-year experience of the Sicilian office as the likely model – would be established only in 1445, after the conquest of Naples (1442) by Alfonso the Magnanimous, to monitor strategically the global management of the Crown's finances.<sup>29</sup>

Supported by a small group of officers including the Castilians Alfonso Fernandes de la Ribera and Juan Trugillo, respectively as a lieutenant and a

<sup>27</sup> For an overview on the bureaucracy of the Crown of Aragon, see the synthesis by F. SABATÉ I CURULL, "Territory, power and institutions in the Crown of Aragon", in: *The Crown of Aragon: A Singular Mediterranean Empire*, ed. F. SABATÉ I CURULL (Leiden, 2017), pp. 172-200, at pp. 193-200.

<sup>28</sup> Deeply influenced by the Sicilian *curia magistrorum rationalium*, the office of *mestre racional* was transplanted in Barcelona since the late thirteenth century, with a jurisdiction including all the Iberian countries of the Crown of Aragon, and, following their conquests, Majorca and Sardinia. In this regard, see MONTAGUT I ESTRAGUÉS, *El mestre racional*, as well as, in this volume, E. TELLO HERNÁNDEZ, "Accounts auditing as an instrument of royal power in Catalonia (1318-1419)"; on the *maestre racional* of Valencia (established in 1419), see E. CRUSELLES GÓMEZ, *El Mestre Racional de Valencia: Función política y desarrollo administrativo del oficio público en el siglo XV* (València, 1989).

<sup>29</sup> M. DEL TREPPO, "Il re e il banchiere: Strumenti e processi di razionalizzazione dello stato aragonese di Napoli", in: *Spazio, società, potere nell'Italia dei Comuni*, ed. G. ROSSETTI (Naples, 1986), pp. 229-306, at p. 282. On the Neapolitan *conservator*, see also A.C. RYDER, *The Kingdom of Naples under Alfonso the Magnanimous: The Making of a Modern State* (Oxford, 1976.), pp. 206-210.

clerk (*notarius*), as well as the Sicilian Leonardus de Bankerio as an additional clerk, in 1414 the *conservator* Juan Sanches de Salvatierra was entrusted with the main task of recovering and safeguarding the royal patrimony of the kingdom of Sicily – a strategy that Martin I of Aragon had similarly followed in the Catalan-Aragonese area<sup>30</sup> – and of keeping the monarch informed in detail about the various revenues and expenses (e.g. grants, economic rights, and so on) pertaining to the island. As a result, the Sicilian treasurer and all the other main officers in charge of collecting and spending royal revenues, as well as those managing the *gabelle* (the royal tolls and customs) at the local level were ordered to send regularly to the *conservator* all the information about their transactions, whether they concerned money or goods.<sup>31</sup> In this regard, the mission with which the above-mentioned Leonardus de Bankerio was entrusted is exemplary. He travelled across Sicily to meet in person the *secreti*, *vicesecreti* and *viceportulani* (i.e. the territorial officers respectively responsible for *secretie*, *vicesecretie* and the *ports* of the demesne towns) and to read and explain to them the new ordinances pertaining to the management of their offices and their relationship with the *conservator*. The latter's approval was mandatory before proceeding with any kind of payment. Indeed, those ordinances also explained in detail how and when *secreti*, *vicesecreti*, and *viceportulani* were to send to the *conservatoria* information regarding their revenues and expenses, as well as, for the ports, about imports and exports of wheat and other goods.<sup>32</sup>

The decision to instruct attentively the peripheral branches of the administration is not surprising, as they were traditionally marked by maladministration and significant dispersal of resources. Those complications did not merely originate from the illegalities perpetrated by unfaithful officers, but stemmed from the excessive fragmentation of the Sicilian institutional system and the faulty control over the operation of the peripheral branches of the financial administration. The broad supervision orchestrated by the *conservator* would have instead allowed the authorities to obtain detailed information about revenues and expenditures at the local level. In order to accelerate the retrieval

<sup>30</sup> In this regard, see M.T. FERRER I MALLOL, "El patrimoni reial i la recuperació dels senyorijs jurisdiccionalns en els Estats catalano-aragonesos a la fi del segle XIV", *Anuario de Estudios Medievales* 7 (1970-1971), pp. 351-491.

<sup>31</sup> BAVIERA ALBANESE, "L'istituzione", Appendice, doc. 1, 6 May 1414, pp. 102-104, as well as ACA, RC, *Reg.*, n. 2801, ff. 33v-34r, 22 Jul. 1416, and ACA, RC, *Reg.*, n. 2890, f. 6v, 10 Apr. 1436.

<sup>32</sup> ASPA, CR, vol. 4, f. 5v, and f. 20r, 19 Oct. 1416.

of information, rather than wait for the delivering of accounts and other papers from monetary officers, the *conservator* often relied on the action of a network of trustworthy officers who visited the territorial branches of the *magister portulanus* and of the *magister secretus*. For example, a 1417 decree entrusted the *porterius* Consalvus de Xibilia with the mission of visiting all the *secretie*, *vicesecretie*, and ports of the island to collect detailed information about their revenues and expenditures and also about the amounts of money transferred to the treasury.<sup>33</sup>

As one can easily discern, the activity of the *conservator* surpassed the mere financial sphere and had important political implications, to the extent that this highly important officer de facto counterbalanced the viceroys' power in Sicily. To be valid, all viceregal privileges and letters affecting the royal patrimony needed the approval of the *conservator*, which took place by countersigning and transcribing them in the many series of books (*libri*) under the *conservator's* management.<sup>34</sup> To avoid any illicit payment, for example, the treasurer himself was forbidden from proceeding with any remittance save if the payment mandate had already been checked and recorded by the *conservator*.<sup>35</sup> This apparently merely bureaucratic practice allowed the *conservator* to pursue his continuous supervision over the effective profits and payments pertaining to royal demesne. According to the *conservatoria's* procedure, in the course of the year its personnel systematically compared the amounts effectively collected and spent at the central and local level with the figures they had meticulously made a note in their *libri* for preparing the annual budget (see below for the bookkeeping methods of the *conservator*).

Through the action of the *conservator*, king Ferdinand I of Aragon in practice imposed a strict control over the management of the Sicilian royal patrimony and the distribution of royal favour, stopping at the same time the waste of economic resources and the usurpation of demesne lands, properties, and rights perpetrated by the aristocracy in the previous decades.

<sup>33</sup> ASPA, SP, reg. 38, ff. 134v-135r, 25 Jan. 1417.

<sup>34</sup> BAVIERA ALBANESE, "L'istituzione", pp. 15-16.

<sup>35</sup> ASPA, CR, vol. 846, unpaginated, [1416]. It should be noted that, as attested by the various letters king Ferdinand sent to his "loved counsellor and *conservator maior* of our patrimony in the kingdom of Sicily *mossèn* Iohan Sanches de Salvaterra", in all the circumstances in which the monarchs needed the rapid approval of a payment, they ordered the *conservator* to accept immediately the payment mandate and to transcribe it in his books (see for instance: ACA, RC, Reg., n. 2802, f. 36v, 18 Dec. 1416).

### *Serving the King*

The accuracy and zeal with which Juan Sanches de Salvatierra – of whom the monarch himself had stressed the “*leyaltat e discreció*”<sup>36</sup> – conducted the *conservatoria* produced, however, some unexpected consequences. They originated from the implicit political connotation of the office. The pervasive action of the *conservator* risked critically jeopardising the balance between the new dynasty and local political society, including both the Sicilians and those Iberians who had moved to Sicily hoping for sudden enrichment. For example, as a result of the opposition of the *conservator* to the *adelantado* Diego Gomez Sandoval with regard to some revenues of the kingdom, the latter threatened Salvatierra, who therefore left Palermo and took shelter at the nearby monastery of San Martino delle Scale, from where – according to the surviving sources – “*non gosava salir a sol puesto*”.<sup>37</sup> If this episode concerned the conflict between Salvatierra and one individual, the verification of the legitimacy of feudal possessions, revenues, and other various grants of which the *conservator* was entrusted at that time caused discontent on a larger scale. In essence, the Sicilian subjects were ordered to show urgently to the *conservatoria* the original privileges and patent letters attesting that they had legally obtained the fiefdoms and grants they possessed. Once they had received documentation, the *conservatoria*’s clerks checked the accuracy of the privileges and letters presented at their office before confirming their authenticity (i.e. that they were not forgeries). In some circumstances, to check the documents’ truthfulness they also translated them into Latin: this is the case of the privilege “*scriptum in littera greca*” and dating back to 1123, which Geraldus the Sicamino presented to the *conservatoria* for obtaining the confirmation of the possession of the Sicamino family’s fief.<sup>38</sup> If the supplicant had lost the original title, it was up to him to ask for a copy or a summary of the privilege, or of the letter attesting his possession, which was later submitted to the *conservatoria*. For example, given that Onofrius de Alixandrino “*non tiene el preuilegio oreginal por quanto lo perdió*” – as reported by the *conservatoria*’s staff – the supplicant presented a copy that confirmed his commercial rights on the ports of Brucoli and Catania.<sup>39</sup> The actual confirmation of all the grants took place through a

<sup>36</sup> BAVIERA ALBANESE, “L’istituzione”, Appendice, doc. 1, 6 May 1414, p. 103: “loyalty and discretion”.

<sup>37</sup> CORRAO, *Governare*, p. 366: “did not dare to go to sunlight”.

<sup>38</sup> ASPA, CR, vol. 4, ff. 274r-275v, 17 Mar. 1417: “written in Greek letters”.

<sup>39</sup> ASPA, CR, vol. 5, f. 52r, 13 Nov. 1416: “does not possess the original privilege, for he lost it”.

record-keeping practice, that consisted of the material transcription of all privileges and letters in the *conservator*'s book series called "*Libro de previlleias, feudas et de otras cosas*".<sup>40</sup>

Because of the difficulty of retrieving the documents attesting their grants and possessions (which in many circumstances had been lost), this overall control provoked the general opposition of the aristocracy and, more broadly, of the local political society. Their representatives in fact ignored or postponed the presentation of the documents required, despite the authorities' threats of annulling grants and concessions – threats that evidently the Sicilians considered empty. Despite the initial urgency, these complications prolonged the inquiry for several years. Unsurprisingly, in the following decades control of the legitimacy of fiefs became more of a simple administrative procedure rather than a political tool through which the Aragonese exercised pressure on the local subjects.<sup>41</sup> Moreover, as a result of the assumption of the throne by Alfonso the Magnanimous, the political circumstances were profoundly changing in Sicily. In a few years, the new monarch put aside the strict control over finances which had been promoted by his father Ferdinand, and initiated instead a policy that increasingly relied on the massive alienation of royal properties and rights to gain support for his Mediterranean campaigns and particularly for the conquest of Naples.

The change in policy regarding the management of Sicilian public finances did not reduce the extensive inquisitive tasks of the *conservatoria*, which maintained its leading role in the financial administration of the kingdom. If the control over the legitimacy of fiefdoms and grants, because of its intrinsically political implication, is probably to be considered as the most evident and confrontational aspect of the *conservatoria*'s duties, the other tasks carried out by its officers were no less invasive. They ranged from monitoring the salaries of the Sicilian central officers and verifying the legitimacy of various grants and privileges, via supervising credits and debts of the Crown and the administration of the demesne castles of the kingdom, to checking expenses and revenues of the central and territorial offices managing the royal demesne and resources. The continuity of the *conservatoria*'s operations under Alfonso the Magnanimous is explicitly demonstrated by the confirmation of Juan Sanches

<sup>40</sup> ASPa, CR, vol. 4, frontispiece: "Book of the privileges, fiefs, and other thing". On the *conservator*'s books, see the following section of this essay.

<sup>41</sup> SILVESTRI, *L'amministrazione*, pp. 181-183.

de Salvatierra in his position (1416), as well as by the subsequent promotion of his lieutenant Alfonso Fernandes de la Ribera as a *conservator* (1421).<sup>42</sup>

Since 1416, however, further interventions and specific institutional regulations promoted more integration between the activities of the *conservatoria* and of the *curia magistrorum rationalium*, thereby significantly mitigating their administrative conflicts. On the one hand, in the context of the central bureaucracy's concentration at the viceregal palace of Palermo known as the *Hosterium* (or *Steri*), since the 1420s the Sicilian authorities promoted the transformation of the former chapel of Sant'Antonio Abate (which was attached to the *Hosterium*) as the official seat of the financial administration. Both the *conservator* and the *magistri rationales* were to work and convene in the same place, where they would also preserve their records, which, however, remained separate for each office and were stored in distinct trunks.<sup>43</sup> On the other hand, by following a process of further administrative specialisation, whereas the *curia magistrorum rationalium* was confirmed as the main office for conducting the accounting review at the end of each year, the *conservator* was instead more clearly tasked with the ongoing control over the accuracy of revenues and the legitimacy of expenses, of which the *conservatoria*'s personnel had to be monthly informed in order to transcribe those data in their books.<sup>44</sup>

At the same time it needs emphasising that the development of a late medieval bureaucracy in the direction of the kind of governmental specialisation that we now see as typical of later centuries, did not result in the emergence of rigid, strictly defined administrative boundaries between the central institutions, in particular if the magistracies of the *magistri rationales* and the *conservator* in Sicily, operated in the same sphere of administration. Despite the clearer definition of their tasks, a grey area in which their competences intersected and overlapped persisted. This meant that, whenever it was needed, the distant Aragonese monarchs could rely on the intervention of a trustworthy officer such as the *conservator*, even when affairs legitimately concerned the great court of accounts. On the occasion of a series of frauds committed in the

<sup>42</sup> See respectively: ACA, RC, Reg., n. 2801, ff. 31v-32r, 22 Jul. 1416 and ASPa, CR, vol. 9, ff. 688r-689v, 1 Jun. 1421. After Salvatierra's death in 1418, Alfonso the Magnanimous had granted the role of *conservator* to the Catalan *fidelis* Pere Nicholay (1418-1421), a prominent member of the royal entourage who had previously held the position of king's secretary (ACA, RC, Reg., n. 2802, f. 186v, 25 Jun. 1418).

<sup>43</sup> SILVESTRI, *L'amministrazione*, pp. 400-405.

<sup>44</sup> In ACA, RC, Reg., n. 2801, f. 33r, 22 Jul. 1416.

ports of the island in the 1430s, for example, king Alfonso the Magnanimous assigned the investigation not only to Adam de Asmundo, judge of the *magna curia rationum*, but also to the *conservator* Antonio de Caramanna.<sup>45</sup> The latter, the first Sicilian appointed in that position, had in effect clearly demonstrated his accountability to the authorities by serving for a long time at the treasury of the realm, where he had held various posts, ranging from mere clerk to regent of the treasurer.<sup>46</sup>

To expand his control over the finances of the distant kingdom of Sicily, since the late 1430s Alfonso the Magnanimous thus increasingly relied on a group of Sicilian and Iberian officers entrusted with key positions in local institutions and significant responsibilities. In the monarch's opinion, they were trustworthy and accountable officers for various and frequently intertwined reasons.<sup>47</sup> Whereas some of them had proved their accountability by tirelessly serving in the Sicilian administration and demonstrating their essential technical skills, others had instead followed the monarch during his military campaigns, or had financially funded the Crown through significant loans. The above-mentioned Leonardus de Bankerio, for example, not only acted as a regent of the office of *conservator* (on behalf of the office holders) between 1431 and 1457 but, for his "*meritis et serviciis*", as well as for his expertise "*in compotis et rationibus*", in 1437 was also awarded the new position of *auditor computorum*, an officer meant to cooperate with the *magistri rationales* in the auditing of accounts.<sup>48</sup>

The Catalan Gispert dez Far, *uxer d'arms* (i.e. member of the king's personal guard), was instead a military professional who had joined in a number of Aragonese campaigns in Africa, Italy, and Spain. After the defeat in the naval battle of Ponza in 1435, he was taken prisoner alongside the king by the Genoese. Furthermore, as attested by a number of records, he personally con-

<sup>45</sup> On the trial following the investigation, see ASPa, Tribunale del Real Patrimonio, *Atti*, reg. 2, ff. 6r-7r, 3 Jul. 1439 and ACA, RC, *Reg.*, n. 2837, f. 201v, 15 Sep. 1441. The appointment of Antonius de Caramanna as a *conservator* is transcribed in ASPa, CR, vol. 16, f. 449r-v and f. 452r, 7 May 1436.

<sup>46</sup> The appointment of Caramanna as a clerk of the treasury is recorded in ASPa, CR, vol. 8, f. 294r, 3 Jun. 1420. His activity as a regent of the treasurer is attested by various records in ASPa, CR, vol. 1062.

<sup>47</sup> On the emergence of a Sicilian professionalised staff at the service of royal administration, see SILVESTRI, "Ruling from afar", pp. 371-377.

<sup>48</sup> On Leonardo de Bankerio, see SILVESTRI, *L'amministrazione*, p. 263, pp. 267-271, and p. 310. See his appointment as *auditor computorum* of Sicily in ACA, RC, *Reg.*, n. 2829, ff. 7v-8r, 28 Apr. 1437: "merits and services" and "accounts and calculations".



tributed to supporting Alfonso the Magnanimous' wars in Italy. After holding the positions of *magister secretus* (1426-1431) and briefly that of *conservator* (1436), Gispert dez Far was granted the role of *magister portulanus*, with a special jurisdiction intended to monitor attentively the Sicilian finances and, above all, aimed at reallocating revenues and provisioning everything from the ordinary administration of the island to funding the conquest of Naples.<sup>49</sup> In 1439, for example, he was entrusted with the task of collecting a certain amount of money from the *magister secretus*, as well as all the revenues originating from the ports, to meet the most urgent needs of the Crown and, in particular, to allow “*la persecucioni di la sua felichi amprisia di quistu reami di Napuli*”.<sup>50</sup>

Finally, in 1440 Alfonso the Magnanimous appointed the Catalan Antoni Sin as treasurer of the kingdom of Sicily. Under the administration of this trustworthy officer, who kept the position of *thesaurarius* for roughly the following 35 years, the Sicilian treasury became a pivotal tool for funding the Aragonese war effort in Italy. This is attested not only by the unprecedented amount of revenues the treasurer collected during those years, but also by the fact that, after 1435, Sicily became the principal contributor to the Neapolitan campaign.<sup>51</sup>

### *Information Management*

Given Sicily's proximity to Italy, Sicilian finances became crucial for supporting Alfonso the Magnanimous's foreign policy in the peninsula. As a result, the leading role of the *conservator* in supervising revenues and expenditures concerning the realm was further strengthened. To manage the growing daily business, in 1436 the *conservator* was allowed to appoint two new clerks (Antonius de Bertono and Guillelmus de Bracco) in addition to the two clerks already employed in his service.<sup>52</sup> Their support was decisive for the regular

<sup>49</sup> On Gispert dez Far, see Silvestri, *L'amministrazione*, pp. 258-264.

<sup>50</sup> ASPA, CR, vol. 844, f. 37r-v, 10 Sep. 1439: “the continuation of [the king's] happy endeavour of this kingdom of Naples”.

<sup>51</sup> More details on the contribution of Sicily to the Neapolitan war in SILVESTRI, *L'amministrazione*, pp. 271-290.

<sup>52</sup> ASPA, RC, reg. 71, ff. 134v-135r, 10 Apr. 1436. See the appointment of the two above-mentioned officers, respectively in ASPA, CR, vol. 16, f. 470r-v, 1 May 1436, and ASPA, CR, vol. 16, f. 472r-v, 1 May 1436.



compilation of the many series of books of the office, in which its personnel transcribed thousands of letters and privileges pertaining to all the administrative areas of the realm, and inscribed a number of relevant annotations and comments. The office of *conservator* has so far mostly been analysed in theory, through the study of the royal ordinances and regulations. Its practical activity has been ignored by scholarship on late medieval Sicily. To understand the practice, and specifically how the *conservatoria*'s officers and clerks led their inquisitive tasks and calculated the annual budget, we need to shift our attention from the theoretical regulations to the written tools developed by the administrators to accomplish their tasks successfully. We therefore need to analyse the strategies the *conservatoria*'s officers adopted – by fundamentally innovating record-keeping and bookkeeping methods – for managing an unprecedented amount of information, which they organised through a complex system of books.

The archival series of the *conservator*, today called *conservatoria di registro*, includes about 2,500 volumes, ranging from 1414 to 1819.<sup>53</sup> Given the negligent preservation of the office's archive across the centuries and the intrinsic fragility of these books, a number of volumes were lost, and today c. 333 *libri* of the Trastámara's age (1414-1516) survive, which roughly correspond to 40% of the total amount of the *conservator*'s books produced during those years.<sup>54</sup> In my research on the surviving records, I calculated that in the fifteenth century the *conservatoria* managed ten different series of *libri*. In synthesis, the office's staff usually produced one book a year for seven of those book series: 'books of grants' (*libri mercedum*), 'books of salaries' ('*libri quitacionum*'), 'books of accounts' ('*libri computorum*'), 'books of commissions' (*libri commissionum*), 'books of castles' ('*libri castrorum*'), 'books of debts' ('*libri debitorum*'), and 'books of affairs' ('*libri negociorum*'). The aforementioned 'books of fiefs' (*libri feudorum*) and the books called '*libri decime et tarení*' (i.e. pertaining to feudal taxation) instead covered several years.<sup>55</sup> Finally, the '*libro de sueldos*' ('book of money'), concerning the

<sup>53</sup> In addition to the brief description of the *conservatoria di registro* series in P. BURGARELLA and G. FALLICO, "Archivio di Stato di Palermo", in: *Guida generale degli Archivi di stato italiani*, 4 vols. (Roma, 1981-1994), 1 (1986), pp. 287-360, at pp. 303-304, see BAVIERA ALBANESE, "L'istituzione", pp. 21-27, and SILVESTRI, *L'amministrazione*, pp. 349-392.

<sup>54</sup> As a result of the reordering of the *conservator*'s archive between 1737 and 1740, a number of already compromised volumes were probably discarded, whilst many others were equipped with new covers and bindings (BAVIERA ALBANESE, "L'istituzione", pp. 21-22, n. 38).

<sup>55</sup> According to the *conservatoria di registro*'s inventory, the archival holdings for the age

troops' payment, was an exceptional book compiled only in those rare circumstances when the Aragonese monarch was in Sicily with his army.<sup>56</sup> The *conservatoria*'s series were organised in various subseries according to their specific subjects. For example, whereas the books of grants include subseries relating to the type and extension of grants ('permanent', 'yearly', 'for life', 'at [the king's] discretion', 'charity grants', and 'support'), the books of castles' subseries are organised according to the reason for the expenses ('salaries of castles', 'restorations of castles', and 'provisions').

Within the books' series and subseries, the organisational unit was the 'heading' (*rubrica*), a section concerning individuals (including members of the royal family), urban centres, entities, officers, castles, and so on. Under these headings, the *conservatoria*'s staff transcribed one or more relevant documents, which included not only payment mandates, letters, and privileges produced by the *magna curia rationum*, but also documentation issued by the Sicilian secretaries and by the *prothonotarius*'s office, as well as by the Aragonese king's secretaries (the local royal chancery only acted as a record-keeping office).<sup>57</sup>

The administrative logic underlying the *conservatoria*'s books can only be understood in connection with their intrinsic material organisation and peculiar binding methods, which resulted in the development of a mobile book structure that allowed the office's scribes to organise and reorganise information accord-

of Trastámaras, in ASPa, CR, are: *Mercedes* (including both the books of grants and books of salaries), vols. 1-104; *Conti*, vols. 841-888; *Commissioni*, vols. 927-948; *Fortilizi*, vols. 1007-1047, 1061; *Debiti* (including both the books of debts and the books of affairs), vols. 1061 bis-1076; *Indice alfabetico d'investiture* (corresponding to the books of fiefs), vols. 2471-2473, as well as some volumes within other book series (vols. 4, 21, 33, 1129, 1130, 1196, 1197, 1198); *Decima e tari*, vol. 1085. It is worth noting that the archivists who reordered the *conservatoria di registro* series and compiled the inventory often ascribed books to incorrect series, and even created miscellaneous volumes through binding various sections of different *conservatoria*'s books. In SILVESTRI, *L'amministrazione*, pp. 182-183, n. 46, and pp. 361-391, n. 91, 115, 155, 157, 169, 175, 179, I have partially reconstructed (for the period 1414-1458) the original archival series, but a full revision of the *conservatoria di registro*'s inventory and of its holdings is still needed. Note that, in some circumstances, the *conservatoria*'s staff compiled *libri* including several indictional years. This is the case, e.g. of ASPa, CR, vol. 16, which includes the indictions from the tenth (1431-1432) to the fourteenth (1435-1436) of the *libri mercedum* and *quitacionum*; or ASPa, CR, vol. 1013, including the indictions from the tenth (1431-1432) to the thirteenth (1434-1435) of the *libri castrorum*.

<sup>56</sup> The only surviving records of the *libro de sueldos* are preserved in the miscellaneous volume ASPa, CR, vol. 841, ff. 180r-233v (twelfth indiction, 1418-1419) and ff. 725r-820v (thirteenth indiction, 1419-1420).

<sup>57</sup> SILVESTRI, "That register", pp. 312-316.

ing to the changes in revenues and expenditures that took place during the year. Unlike the quire-based registers (*registra*) in use by the other Sicilian record-keeping offices, the *conservatoria*'s books were composed of single sheets or of small gatherings including no more than 2-3 sheets. For each *liber*, the office's scribes marked the books' folios by adding the series' or sub-series' titles, as well as the proper indictional year (corresponding to the administrative year: 1 September-31 August) in the upper-left corner. For those book series relating to expenses, such as the books of castles or the books of grants, the *conservatoria*'s scribes added in advance more specific information pertaining to each of the matters discussed, including the above-mentioned headings and a summary describing the contents under each *rubrica*, also indicating the precise amount due to individuals or entities on the right margins. By pre-compiling the folios before transcribing letters and privileges, and even before binding them into books, the *conservatoria*'s staff was able to produce reliable budgets of the envisaged revenues and expenditures in various fields of government. For example, the books of salaries and the books of castles amounted to information tools through which the *conservator*'s staff could precisely calculate the expected cost of the central apparatus officers (from viceroys down to scribes and minor staff) and the maintenance of the Sicilian demesne castles and their personnel respectively.<sup>58</sup> This procedure is also demonstrated by the development of specific charts listing the salaries and grants to be paid out of the demesne revenues, such as those transcribed in the *conservatoria*'s books of the grants relating to the fourteenth and fifteenth indictions, illustrating the exact amounts to be paid for salaries and grants out of the profits of the *secretie*.<sup>59</sup>

The registration of the payment mandates – of which the *magna curia rationum* or, more rarely, the Sicilian secretaries were in charge – took place only after the *conservator* had checked and countersigned them. According to their topics, the *conservatoria*'s scribes transcribed those payment mandates into one of the book series or subseries, and under the relevant *rubrica*, alongside all the other documents (privileges, letters, orders, royal decrees, and so on) they considered of some interest for that particular affair (see Illustration 1). This means that in the books of salaries, for example, they recorded any

<sup>58</sup> On the material aspects of the *conservator*'s books, see: A. GIALDINI and A. SILVESTRI, "Administrative knowledge and material practices in the archive: Binding and rebinding in late medieval and early modern Sicily", *Melanges de l'Ecole française de Rome: Moyen Âge* 131.1 (2019), pp. 169-187.

<sup>59</sup> ASPa, CR, vol. 9, f. 3r-v, and ff. 4r-7r.

privilege granting new positions, or modifying the tasks of officers, or giving further specifications on the salaries' payments, in addition to the annual payment mandate. For instance, within the *rubrica* dedicated to the Sicilian treasurer, the *liber quitacionum* of the fourteenth and fifteenth indictions includes the following records: (i) the royal privilege granting the position of treasurer in favour of Iohannes de Gorrecta as a replacement for Nicolaus de Speciale; (ii) the viceregal letter including information about the treasurer's salaries and rights; (iii) the viceregal dispensation from renouncing the grants of which he benefitted despite being treasurer of Sicily; (iv) finally, under a separate *rubrica*, the special commission with which Iohannes de Gorrecta was entrusted by the king to sell portions of royal demesne.<sup>60</sup>

In substance, thanks to the mobile structure of the *libri*, the *conservatoria's* staff could easily insert new folios into the unbound volume. This procedure allowed them to gather all documents relating to the same affair without altering the previous organisation of records. In this regard, a neglected material aspect such as the cut hole of about 2 centimetres in diameter which characterises the *conservatoria's* books, was in fact a key aspect of the bookkeeping methods of the office (see Illustration 1). The office's clerks prepared the cut holes before compiling the pages – not by chance, the script is drafted around the holes – so that the folios could be kept together, possibly by piling them around a peg. If maintaining the order of records by subject was crucial for navigating the volumes – the volumes did not have any indices or page numbers – preserving the arrangement of folios was also fundamental for the *conservator* to carry out correctly his monitoring activity in the course of the year. The practice allowed him to add folios concerning new payments, commissions, appointments, and so on, to the books whenever this was needed.<sup>61</sup>

To understand how the *conservator* led his ongoing verification over the financial administration of Sicily in practice, it is necessary to analyse the various annotations the *conservatoria's* staff inscribed in the left margins of the pages of the *libri*. These annotations show that the *conservator* did not merely conduct a formal inspection, but monitored instead in detail a broad range of various matters. For example, in the book of castles of the fifth indiction (1441-1442), under the *rubrica* dedicated to the tower of Troina, a scribe

<sup>60</sup> See those documents in ASPa, CR, vol. 9, f. 711r-v (16 Dec. 1421); f. 712r (8 Apr. 1422); f. 712v (10 Apr. 1422); and ff. 713r-714r (14 Dec. 1421). Within the books of salaries, examples of this kind are countless.

<sup>61</sup> GIALDINI and SILVESTRI, "Administrative knowledge", p. 175.



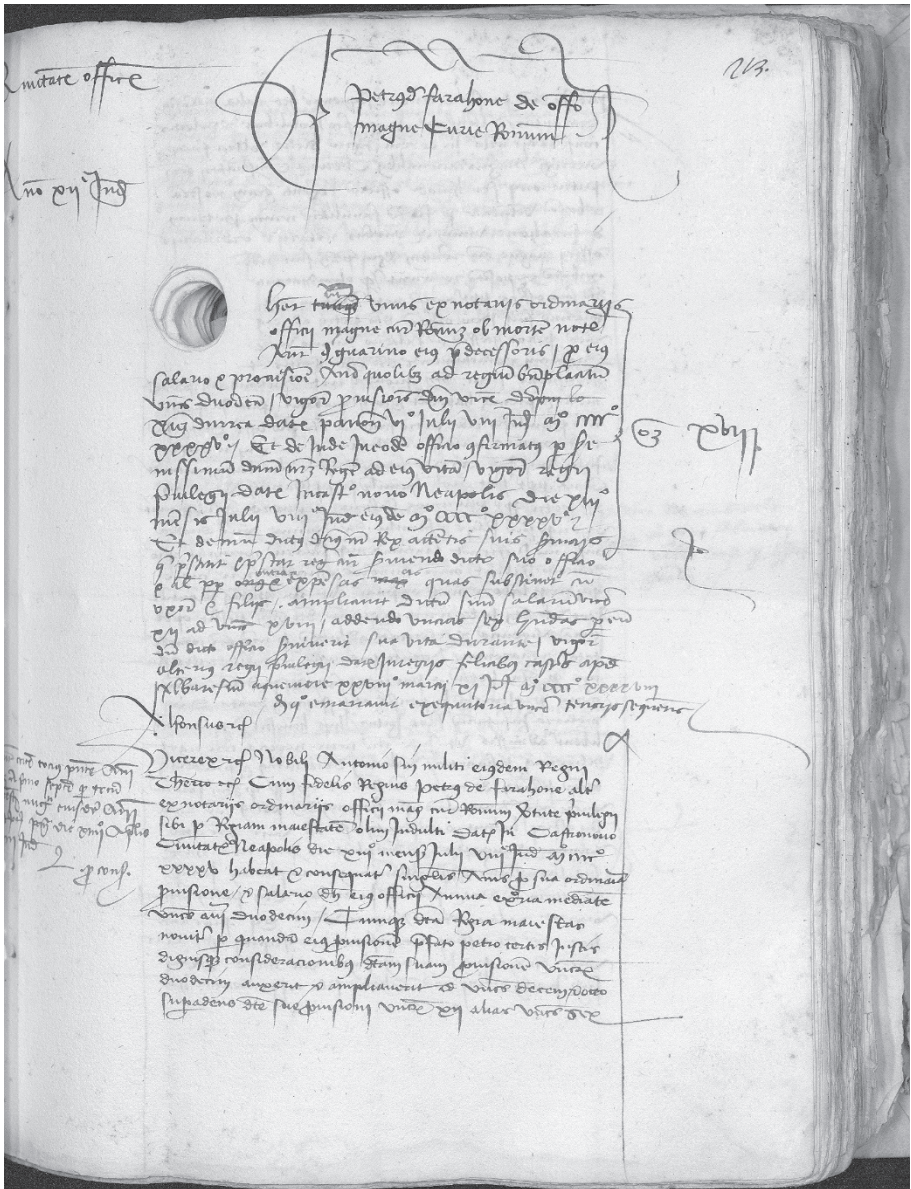


Fig. 1 Layout of the book of salaries, twelfth indiction (1448-1449). First page of the rubrica dedicated to Petrus Farahone, clerk of the *magna curia rationum* (AS-pa, CR, vol. 30, f. 213r).

made a note that a new castellan was appointed as a replacement of Iohannes de Murella, who had previously passed away; in the book of grants of the third indiction (1454-1455), a clerk inscribed an annotation explaining that Antonius de Fardella had been authorised to transfer to one of his sons the annual amount of 24 *uncie* which he received out of the revenues of the *gabella biscotti* of Palermo.<sup>62</sup>

If the marginal annotations inscribed in some book series and subseries seem sparse and occasional, those in the books of salaries are instead numerous and regular, as they were the result of the detailed control the *conservator* performed on the effective service of the Sicilian central officers. As one can easily see in any surviving *liber quitacionum*, for obtaining their salaries the officers ineluctably needed the so-called ‘certifications’ (*certificationes*) granted every four months by the *conservator*, indicating if the officers had fully served or instead had been absent from their service and, if so, for what reasons. This means that, for instance during the ninth indiction (1430-1431), whereas the *conservator* attested that Philippus de Abbate, lieutenant of the secretary office, had to receive his full payment of 12 *uncie*, the *conservator* also revealed that the judge of the royal court Ieronimus de Agocto had only served from 27 November 1430 to 24 July 1431, and thus was only entitled to 18 *uncie* and 6 *tareni* instead of the full salary of 24 *uncie*.<sup>63</sup> In substance, thanks to the information collected, the *conservatoria*’s staff could calculate the exact amount due each year to the central administration’s officers.<sup>64</sup>

As shown by the cords occasionally running through the marginal annotations, the *conservatoria*’s clerks proceeded with binding th *libri* only when a volume was no longer useful for current business. In practice, they pierced the parchment cover and text-block at the top and at the bottom of the right margins with two cords, which were knotted at the end. Relying on that semi-permanent binding technique, they could not only open completely the books for reading or even inscribing later annotations, but on occasion even add new folios to the volumes, preserving at the same time the organisation of records.<sup>65</sup>

<sup>62</sup> See respectively the marginal annotations inscribed in ASPa, CR, vol. 1015, f. 28r, undated and ASPa, CR, vol. 37, f. 50r.

<sup>63</sup> This is the case of the marginal annotations of ASPa, CR, vol. 15, ff. 513v (18 Dec. 1430 and 30 Sep. 1431), and 559v (24 Jul. 1430). Note that the thousands of annotations inscribed in the volumes of the *conservator* are marked by a striking variety.

<sup>64</sup> As discussed in SILVESTRI, “Ruling from afar”, pp. 369-371, the Sicilian central personnel had to submit those certifications to the officers entrusted with the payment of their salaries.

<sup>65</sup> GIALDINI and SILVESTRI, “Administrative knowledge”, pp. 178-183.

Therefore, the development of a binding method aimed to manipulate the books' arrangement, originated from the continuous supervising activity of the *conservatoria*'s staff over the financial administration of the kingdom of Sicily. Among the various series of *libri*, as I will discuss next, the so-called books of accounts emerge as the most crucial tools for monitoring the effective management of revenues and resources concerning the royal patrimony of the realm.

### *Bookkeeping and Auditing Methods Compared*

In essence, the *libri computorum* were a kind of ledgers that allowed the *conservator* to control effectively the management of the royal patrimony and the accuracy of the accounts annually produced by the monetary officers of the realm.<sup>66</sup> Similarly to the other book series of the office, the account books also consisted of various sections, which were dedicated to the treasurer (see Illustration 2), the *magister portulanus*, the *magister secretus*, the *secreti* of Catania, Messina and Palermo, and the collector of feudal taxation. In the course of the fifteenth century, the *conservator* added new headings to his books, such as those devoted to the officers responsible for the new *secretie* of Nicosia, Malta, and Termini (which became temporarily autonomous from the *magister secretus*), or those created for occasional collections of money.<sup>67</sup> Within each section, two different *rubricae* or headings listed revenues and expenditures respectively. It is however worth noting that, given the complexity of the treasury's activity, the *conservator* devised for that organ a few more headings. For instance, one can see headings dedicated to all those transactions relating to hearth taxes and other money collections (*collecte*), headings devoted to 'compositions' (*compositiones*, i.e. those sums individuals or urban communities paid

<sup>66</sup> On the books of accounts, see BAVIERA ALBANESE, "L'istituzione", pp. 28-29, and SILVESTRI, *L'amministrazione*, 381-387. As discussed *supra*, n. 51, the surviving books of accounts for the period 1414-1516 include ASPa, CR, vols. 841-888, to which, however, should be added other *libri* mistakenly bound to other book series, such as those included in ASPa, CR, vol. 11, ff. 581r-658r (sixth indiction, 1427-1428); vol. 14, ff. 540r-602r (fifth indiction, 1426-1427); vol. 15, ff. 593r-647r, and ff. 705r-715r (seventh indiction, 1428-1429); vol. 1061 bis, ff. 38r-148v (thirteenth indiction, 1419-1420 and fourteenth indiction, 1420-1421).

<sup>67</sup> See, e.g. ASPa, CR, vol. 853, i.e. the *liber computorum* of the third indictional year (1454-1455), or ASPa, CR, vol. 855, corresponding to the book of accounts of the fifteenth indictional year (1466-1467). ASPa, CR, vol. 858 (ninth indictional year, 1460-1461), e.g. includes a significant number of sections committed to all the *vicesecretie* of the realm, that is the territorial branches of the *magister secretus*.

to the Crown for avoiding that judicial cases went to trial), and headings specifically focussed on the management of the *gabelle*.<sup>68</sup> Interestingly, for the most accurate analysis of the financial administration of Sicily, the *conservatoria*'s staff also registered in the relevant sections of the books the appointments of monetary officers including details about their jurisdiction, decrees pertaining to the administration of the various revenues and expenditures, and special commissions dedicated to money collections.<sup>69</sup>

According to the record-keeping procedure followed by the *conservatoria*'s clerks (see Fig. 2), as soon as the *conservator* approved the payment mandates and the various other financial documents relating to revenues and expenses, as well as to imports and exports of goods, they made summaries of those transactions under the relevant headings by following a chronological order. In addition to the exact amounts of money or goods the royal court had to pay or receive – which were listed in Roman numerals on the right margins – each entry gave details on the circumstances of those transactions, the names of the people involved, the source of revenues or the reasons for payments. The *conservatoria*'s clerks also indicated the exact archival references to the other books in which they had transcribed letters, mandates and privileges in their entirety.<sup>70</sup> Given that all that information was annotated before payments or receipts of sums and goods actually took place, this bureaucratic procedure resulted in the development of a reliable budget of Sicilian finances, a budget that included those transactions with which the various monetary officers of the realm were entrusted.

By using the information accumulated in his books and in the *quaterni* submitted to the *magistri rationales* as points of comparison, the *conservator* could attentively verify if the entries listed in the books of accounts corresponded to the actual revenues and expenses of the realm. Through the book of

<sup>68</sup> On the systems of headings pertaining to the treasurer, see, e.g. the aforementioned ASPa, CR, vol. 853.

<sup>69</sup> In ASPa, CR, vol. 853, ff. 30r-31v, 6 Sep. 1454, e.g. at the beginning of the section focussed on the *magister portulanus*, the *conservator* transcribed “the new ordinance on the administration of the ports of the kingdom of Sicily”, which obliged all the officers administering Sicilian ports to submit their accounts to the *magna curia rationum*. In ASPa, CR, vol. 855, ff. 131r-133r, 29 Jun. 1467, the *conservator* reproduced instead the temporary transfer of the *secretaria* of Termini to the brothers Iohannes Petrus de Rigio and Iohannes de Rigio. It is worth noting that the transcription in the books of accounts of the entire *quaterni* produced by the treasurer and the other monetary officers during the years 1435-1438 seems the result of an occasional event (see: ASPa, CR, vol. 843).

<sup>70</sup> See, e.g. the archival references in ASPa, CR, vol. 858 (ninth indiction, 1460-1461).



accounts of the third indiction (1439-1430), for example, the *conservator* could check if the treasurer had actually received from the governor of the queen's chamber the donation of 100 *uncie* offered by the Jewish community, or if the same treasurer had paid off the debt of 214 ducats in favour of the creditor Aloysius Soler.<sup>71</sup> In so doing, the *conservatoria*'s clerks used the left margins of each page for inscribing brief statements of approval of the transactions listed within each *rubrica*, also indicating the precise archival reference (including the year, office, *quaternus*, and folios), interconnecting the entry under review with the accounts produced by the Sicilian monetary officers.<sup>72</sup> On the other hand, the procedure concerning the control of expenditures appears to have been an easy task. The *conservator* just needed to check if the actual sums spent by the monetary officers had essentially put into practice the payment mandates transcribed in his volumes. In all those circumstances in which the entries listed in the books of accounts did not match the information contained in the other *conservatoria*'s books or in the *quaterni* of the monetary officers, the *conservator* reported on the left margins any anomalies. The latter were to be compared with those evidenced by the *magistri rationales* in the course of the so-called 'comparison' (*collatio*) between the inspections operated by the two magistracies. It was mandatory for the officers under review to clarify all doubts that emerged during the auditing process for obtaining the *scriptum quietancie*, a formal receipt attesting the accuracy of the accounts they had submitted. This bureaucratic procedure regarded all monetary officers under scrutiny, as attested, for instance by the *scriptum quietancie* granted to Alferius de Leofante, lieutenant of the Sicilian treasury who (as a substitute of the treasurer Anthonius Morosini) completed and submitted to the *magna curia rationum* the accounts of the second (1423-1424) and third (1424-1425) indications.<sup>73</sup>

While carrying out his control of the royal patrimony, the *conservator* mostly relied on his books of accounts and on the extraordinary amount of information amassed and organised in his many series of books; conversely, he used the *quaterni* produced by the monetary officers for integrating into the already significant administrative knowledge he possessed. The control carried out by the *conservator* was in substance not just the outcome of his final verifi-

<sup>71</sup> ASPa, CR, vol. 844, unpaginated.

<sup>72</sup> The inscription of statements and comments was a common procedure that can be observed in any book of accounts.

<sup>73</sup> ASPa, RC, reg. 60, ff. 144v-146r, 11 Mar. 1428.

cation of the accounts, but the result of his ongoing activity, which took place throughout the year. On the other hand, the accounts' review operated by the *magistri rationales* followed a different administrative logic, strictly connected to the century-old bureaucratic tradition and procedures of the kingdom of Sicily. In essence, the formal auditing took place only at the end of the administrative year and was mostly based on the analysis of the *quaterni* and the various supporting documents submitted by the Sicilian monetary officers to the *magna curia rationum*. If it is true that the *magistri rationales* were regularly briefed about the financial transactions relating to Sicilian royal patrimony through the so-called 'informations' (*informationes*), it is also true that these were just short lists of these transactions. The *informationes*, alongside other records preserved in the great court of accounts' archives, served as benchmarks for conducting the final audit.

Significantly fine-tuned in the course of the fifteenth century, the auditing procedure started in the months following the end of the indictional year (i.e. from September onwards) with the submission of the accounts in the form of *quaterni*, alongside various supporting documents attesting the accuracy of transactions to the *magna curia rationum*. The *quaternus* consisted of two separate sections, dedicated to revenues (*introitus*) and expenses (*exitus*) respectively. In turn, each section included various headings or *rubricae*, within which the various transactions were listed in the form of entries of various lengths. Although the organisational structure of the *quaterni* was common to all monetary offices, each *quaternus* was marked by its own characteristics, which mirrored the particular activity of the office that had produced it. For instance, if one looks at the section focussed on revenues, whereas the headings of the *magister portulanus*'s *quaternus* are dedicated to the demesne ports of the island, the headings relating to the *magister secretus*'s *quaternus* include the *vicesecrie*. Given that both these two magistracies could spend on behalf of the Crown, the expenditures' sections of their *quaterni* are nevertheless marked by significant heterogeneity (salaries, grants, transfers to the treasury, and so on). For instance, it is worth noting that, whereas the *magister secretus* was in charge of maintaining the demesne castles, all the transactions relating to imports and exports of wheat and other products concerned the activity of the *magister portulanus*. The accounts of the treasurer, as mirrored by his *quaternus*, show even more disparate revenues and expenditures, attesting at the same time an increasing role of the treasury in funding war during the fifteenth century.



The accounting revision of the *magistri rationales* clearly emerges by working through the annotations and calculations they placed on the left and bottom margins of the various *quaterni*.<sup>74</sup> Similar to those of the *conservator*, the annotations of the *magistri rationales* indicated if the accuracy of an entry was confirmed or if more proof for attesting its truthfulness was needed, including comparisons with the accounts produced at the local level (for instance between the *quaternus* of the *magister secretus* and that of a *vicesecretia*). To obtain further information on financial transactions, the *magistri rationales* could summon the officers under scrutiny to their court to interrogate them and allow them to produce clarification and evidence. Otherwise, if the ‘doubts’ (*dubia*) persisted, the *magna regia curia*’s judge initiated a formal trial.

### Conclusion

In late medieval Sicily, the *conservator* and the *magistri rationales* conducted two separate but intertwined reviews of the accounts annually produced by the various monetary officers operating in the fragmented financial administration of the island. Whereas the control exercised by the *magna curia rationum* followed the traditional procedure based on the audit of the accounts at the end of the administrative year, the *conservator* introduced an innovative revision practice that continued into the modern era. Through thorough inspection of the financial records, the *conservatoria*’s staff were able to verify if the actual revenues and expenditures of the various officers in charge of collecting and delivering moneys and goods on behalf of the Crown were consistent with the budget that had been produced at the beginning of the year. The monitoring activity of the *conservator* was possible thanks to the development since 1414 of an ingenious information management technology that combined bookkeeping and record-keeping methods. The material result of this intellectual development was the creation of a system through which the *conservatoria*’s staff could organise an unprecedented amount of information, including any privilege, letter, decree, or any other documentation concerning the royal patrimony

<sup>74</sup> On the auditing procedure of the *magna curia rationum*, see LI DESTRI, *Attività e documentazione della Magna Curia Rationum*, pp. 108-136, and SILVESTRI, “Too much to account for”. For a comparison, see, in this volume, TELLO HERNÁNDEZ, “Accounts auditing”, who describes the accounting procedure led by the *mestre racional* of the Crown of Aragon.

of the kingdom of Sicily into a book system of series and subseries dedicated to various specific financial matters.

Among the various book series of the *conservator*, the so-called books of the accounts stand out as its most significant tools of administrative and financial knowledge. In essence, these books allowed the *conservatoria*'s staff to produce annual accounts parallel to those officially prepared by the treasurer and the other principal financial officers of the realm. This system of information management gave the authorities – the Aragonese monarchs and the Sicilian viceroys on their behalf – the unique opportunity to collect detailed knowledge of the financial condition of the kingdom, even before the *magistri rationales* conducted their formal auditing after the conclusion of the administrative year. In a composite polity such as the late medieval Crown of Aragon, whose territories were scattered across the Western Mediterranean, the many series of books of the *conservator* thus resulted in a formidable governmental tool through which the monarchs could exercise their authority from afar on one of their dominions: the kingdom of Sicily. This vast financial and bureaucratic knowledge proved crucial for allocating the revenues and expenditures of the island according to the monarchs' needs, in essence for supporting the expensive campaign for the conquest of Naples and the later Aragonese wars in Italy and in the Mediterranean basin.



# From Administrative Control to Fighting Corruption? The Procedural Steps of Accounts Auditing in the Papal State (Thirteenth to Sixteenth Century)\*

ARMAND JAMME

The papal state – sometimes referred to in the plural as if to reveal the fragility of its authority, although all medieval kingdoms were an aggregation of provinces – might be said to have come of age during the pontificate of Innocent III. In 1250, on the death of its arch-enemy, emperor Frederick II, the papal state consisted of four provinces: Campagna, the Patrimony of Saint Peter, the Duchy of Spoleto, and the March of Ancona.<sup>1</sup> With the annexation of its largest province in 1521, following negotiations with the king of France, the papal state reached its territorial peak, but the province was subsequently given by pope Paul III to his favourite son, who was created duke of Parma and Piacenza.<sup>2</sup> The study of administrative accounting practices

\* I would like to thank Robert Levitt for his attentive proofreading and corrections.

<sup>1</sup> See the map in D. WALEY, *The Papal State in the Thirteenth Century* (London, 1961).

<sup>2</sup> G. BRUNELLI and P.L. FARNESE, in: *Dizionario biografico degli Italiani* 83 (2015). But accounting kept a Piacentine and Parmense identity for a few years. It was not until 1535 that

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 145-164.



begins with a necessary discussion of the unique workings of papal governance and then deals with the development of the provinces into a state.

Each province was governed by a rector, a kind of *alter ego pape*, who retained all power for himself and was not in any systematic way accountable to those whom he governed. Like the pope, the rector worked with a *camerarius* who established the financial accounts, but sometimes, particularly when the rector was a close relation of the current pope, he would retain all authority and, because there was little oversight, he was under no obligation to present his accounting registers to the pope's *camerarius*. However, from 1272, the rector was assigned a treasurer appointed by the pope. The creation of this new papal office was apparently intended to reduce the power of the rectors, who sometimes were negligent even in paying officers their regular wages. The treasurer, therefore, served as a check on the rector's actions. The fact that this new system was implemented, however, is suggested by the conservation of a single set of accounting registers. Other evidence, particularly from the beginning of the fourteenth century, when vast quantities of documents were conserved, indicates that the rectors continued to operate under the former regime, that is without supervision. This seems even more the case when the rector was a relation of the current pope.<sup>3</sup>

The Apostolic Chamber oversaw the rights of the *curia romana* throughout Christendom and was responsible for auditing the various registers it received. It sent collectors into the periphery to collect the sums due, and these officers carried their own set of accounting registers, but also reviewed the accounts of various other officers. The Chamber was responsible for overseeing the court officers assigned to diplomatic and military missions (sergeants-at-arms, squires, and *nuncii*), the bankers with whom the pope maintained current accounts, and finally the rectors and treasurers of the papal state. There was not then an established method or process for auditing the accounting registers received from the provincial authorities. The calculations and procedures tend-

global accounts for the two territories have been preserved, for the province then named Gallia Cispadana; Rome, Archivio di Stato di Roma (hereafter ASR), Camerale III, busta 1595.

<sup>3</sup> See the list of treasurers and the chronological distribution of provincial accounts in A. JAMME, "De la banque à la Chambre? Les mutations d'une culture comptable dans les provinces de l'État pontifical (1270 - 1430)", in: *Offices, Écrit et Papauté (XIII<sup>e</sup>-XVII<sup>e</sup> siècle)*, ed. A. JAMME and O. PONCET (Rome, 2007: *Collection de l'École française de Rome* 386), pp. 97-251, at pp. 120-121, 162-251.



ed to be the same as those used by the clerks of the Chamber for any type of accounts auditing.<sup>4</sup>

To better understand the underlying logic of the Chamber's auditing, one must first challenge any preconceived notions. The audits were not designed to verify the movements of cash in and out of papal accounts, nor to assess whether they accurately reflected financial realities. The *Duecento* and *Trecento* were the time when Italian banks were at the pinnacle of their influence and held the supremacy on international financial operations, with branches throughout Christendom. Their banking network included both large multinational institutions (such as the one owned by the Buonsignori of Siena, whom Mario Chiaudano named the "Rothschilds of the *Duecento*"), and small family-owned financial firms, particularly after the bankruptcy of the Bardi and the Peruzzi. By financing the crusades and papal political initiatives, as well as receiving the product of tithes throughout Christendom, they created the co-dependency between Italian bankers and the Church. Among other services, the papacy used the Italian banks to transfer money and financial assets from the periphery to the curia, and subsequently disburse these funds to various lords and institutions which the pope sought to gratify.<sup>5</sup>

Often the Italian bankers, sometimes referred to as factors, were themselves intimately involved in church finances. They could serve in two roles at the same time in the same province: provincial treasurers and bankers. Two unpublished documents from the communal archive of Montelupone, a small town in the March of Ancona, provide a window onto the operation of the system. On 12 May 1294 in Montolmo, where the provincial rector was headquartered, Orlandino Paganelli, acting as the papal treasurer of the March, sent to the procurator of Montelupone a receipt for the city's tax assessment of 500 florins. Then, on 17 September, again in Montolmo, Paganelli provided to another procurator a receipt for 100 *lb.*; this time, however, he identified himself as an agent of the Ricciardi Bank.<sup>6</sup> From these receipts, it also appears that

<sup>4</sup> For the methods developed in the fourteenth century, see C. SAMARAN and G. MOLLAT, *La fiscalité pontificale en France au XIV<sup>e</sup> siècle* (Paris, 1905), and for the fifteenth century, see A. GOTTLÖB, *Aus der Camera apostolica des 15. Jahrhunderts: Ein Beitrag zur Geschichte des päpstlichen Finanzwesens und des endenden Mittelalters* (Innsbruck, 1889).

<sup>5</sup> A. JAMME, "De Rome à Florence: Les banquiers et la curie (XII<sup>e</sup>-XIII<sup>e</sup> siècles)", in: *Die römische Kurie und das Geld: Von der Mitte des 12. Jahrhunderts bis zum frühen 14. Jahrhundert*, ed. W. MALECZEK (Ostfildern, 2018: *Konstanzer Arbeitskreis für mittelalterliche Geschichte, Vorträge und Forschungen* 85), pp. 167-205.

<sup>6</sup> JAMME, "De la banque à la Chambre?", p. 171, No. 14.

the provincial treasurer was serving the Tuscan bank not only for small local and personal loans, but also for substantial contracts in connection with ecclesiastical taxation and other frequent financial transactions, all of which produced profits for the bank and led to a virtual monopoly over banking transactions within the province.

The papal financial system, designed together by papal officers and their bankers, consisted of a mixture of accounting practices. They combined processes used by Tuscan bankers for commercial entities with practices used by political institutions. We can see this more clearly if we examine closely the accounting registers preserved for the thirteenth century. Written in the Tuscan dialect and following the commercial standards for preparing accounting registers, the single original document we have is divided between *Deve avere* and *Deve dare*.<sup>7</sup> This register might even be considered evidence of the ultimate abandonment of the Church's financial accounting to corporate financial accounting. Yet, as previously mentioned, with the exception of this sole register, none of the original accounting documentation from the thirteenth century has been conserved. It would be foolish to deduce from a single document an all-encompassing interpretation of the accounting and auditing practices of the period. Nonetheless, this lack of evidence did not stop some historians from making sweeping generalisations, the most widespread being that the development of administrative accounting primarily occurred during the Avignon Papacy. But let us examine the sources: an inventory of the 'Treasury' of the Apostolic See, which was initially deposited in Perugia in 1305 and subsequently moved to Assisi, was completed in 1327. It shows a list of 73 chests, of which sixteen contained just accounting documentation. Hence there once existed in the archive of the Chamber a large number of accounting registers from the thirteenth century – especially if we compare these sixteen chests with the mere three chests containing the much more famous registers of papal letters.<sup>8</sup> These accounting registers were likely significantly different in form from those produced during the fourteenth century, although this is far from certain: although only partially copied and dating from after 1350, there is one meticulous accounting register written in Latin by a 'banker-treasurer' of the March in 1284, which demonstrates that even if the treasurer was also a banker

<sup>7</sup> *Archivum Apostolicum Vaticanum* [hereafter AAV], *Intr. et Ex.* No. 1; ed. G. PALMIERI, *Introiti ed Esiti di papa Niccolò III (1279-1280)* (Rome, 1889).

<sup>8</sup> A. JAMME, "Mémoire vive et mémoire morte: Identité et archives pontificales aux XIII<sup>e</sup>-XIV<sup>e</sup> siècles", in: *Écritures grises: Les instruments de travail des administrations (XII<sup>e</sup>-XVII<sup>e</sup> siècle)*, ed. A. FOSSIER, J. PETITJEAN, and C. REVEST (Paris and Rome, 2019), pp. 375-399.

– in this case Rinaldo Campana, agent of the Spiliati-Spini – he might still provide a reliable and accurate accounting of the financial administration.<sup>9</sup> In short, with the Italian bankers-treasurers, we are not looking at a theoretical instance of double-entry bookkeeping, but a clear example of double accounting with one side for the state and the other for the bank.

Consequently, from the thirteenth century onwards historians should draw a clear distinction between what was a more or less persuasive presentation of accounts and the actual movements of cash. Examining the registers from collectors in Lombardy for the *sexennale decima* of 1274, one realises that not infrequently officers asking for payments from bishops and abbots actually received more than mere promises: they received the cash amounts due. When that was the case, the proceeds were deposited with small banks and merchants. Once the mission was complete, the collectors would submit their registers to the Chamber. Their register was then used as an after-action report, by which I mean that the Apostolic Chamber had then to arrange for the collection of the deposits, scattered in this instance among 60 different institutional depositories (bishop's palaces, convents, and small bankers).<sup>10</sup> This led the pope's *camerarius* to use the collection services provided by one, two, or three bank companies in which the Chamber or the pope had a current account.<sup>11</sup> A papal collector returning his accounting registers not only allowed for auditing, but also allowed the Chamber, as the primary financial management organ of the Apostolic See, to verify and reconcile the fiscal records presented by the bankers. These provincial and ecclesiastical tax registers were therefore not only instruments for the checks and balances of their administration, but also an essential management tool for the financial organisation of the global Church. They provided a way of auditing the bankers and enabled the *camerarius* to act as the minister of papal finance.

At the beginning of the fourteenth century, the process of recruiting provincial treasurers was evolving. For various reasons, the Italian bankers (some-

<sup>9</sup> A. JAMME, “Una delle fonti della *Descriptio Marchiae*? L'ignoto registro del tesoriere fiorentino Rinaldo Campana (1283-1284)”, in: *Incorrupta monumenta Ecclesiam defendunt: Studi offerti a mons. S. Pagano, prefetto dell'ASV*, ed. A. GROTTSMANN, P. PIATTI, and A. REHBERG, 4 vols. (Rome, 2018: *Collectanea Archivi Vaticani* 106-109), 2, pp. 479-501.

<sup>10</sup> M.-H. LAURENT, “La décime de 1274-1280 dans l'Italie septentrionale”, in: *Miscellanea Pio Paschini: Studi di storia ecclesiastica*, 2 vols. (Rome, 1948-49), 1, pp. 349-404.

<sup>11</sup> They were alternately called ‘merchants of the Camera’ or ‘merchants of the pope’; see the old but still useful work of É. JORDAN, *De mercatoribus Camerae apostolicae saeculo XIII* (Rennes, 1909).

times referred to as merchants) were removed, sometimes violently, from their offices of provincial treasurers; in their place, young clerics and notaries were ushered in. After 1306 it is impossible to find even one provincial treasurer who served simultaneously as a banker. This development was important for the movements of cash, but less so for the recording of accounts. The *factores* of the bank companies were all trained as notaries. By the end of the thirteenth century, bookkeeping was no longer performed by bankers alone, but by a small staff of provincial notaries. Thus, even if clerics and bankers had different experiences with calculating and preparing accounting records, it would not have had much of an impact on the accounts, now produced by a provincial teams of notaries, who for the most part were appointed for life. They became the principal guardians of an institutional culture of accountancy.

The primary reason for changing the accounting process was due to the changing circumstances of the papacy, which during the first few decades in Avignon was far removed from its Italian territories and archives. The Holy See was also eager to receive an impartial picture of the capabilities and workings of its officers. Focussing on the establishment of legal and institutional accounting processes was particularly important during the pontificates of John XXII and Benedict XII. The number of sections in each accounting register increased, on average from 10 to 25 in the Patrimony of Saint Peter between 1320 and 1360, for both the receipts and the expenses. Gradually, real descriptive summaries of the chapters were included and the narration allowed the account registers to record both qualitative and quantitative information. The number of pages of an annual exercise alone makes this new depth and substance quite obvious.<sup>12</sup> And yet, the notaries sometimes went overboard, even citing *verbatim* the insults for which culprits had been brought to justice.<sup>13</sup>

Historians might ponder whether all of these details were really necessary at that time. Did the Chamber really need to know that one of the provincial notaries, accusing his colleague of embezzlement, had called him a “*pazzo sanguinente*”? Did the Chamber’s clerks really need a justification running to

<sup>12</sup> A. JAMME, “Du journal de caisse au monument comptable: L’évolution de l’enregistrement dans le Patrimoine de Saint-Pierre (fin XIII<sup>e</sup>- XIV<sup>e</sup> siècle)”, in: *Les comptabilités pontificales: Mélanges de l’École française de Rome: Moyen Âge* 118.2 (2006), pp. 247-268.

<sup>13</sup> A. JAMME, “Comptabilité provinciale, écriture du crime et modèles de ‘disciplinément’ dans les Terres de l’Église (XIII<sup>e</sup>-XV<sup>e</sup> siècle)”, in: *Monuments ou documents? Les comptabilités, sources pour l’histoire du contrôle social*, ed. A. WIRTH-JAILLARD et al. (Brussels, 2015: *Archives générales du royaume: Studia* 154), pp. 45-79, at p. 60.



Map: The papal state in the fourteenth century.

33 lines of manuscript to approve a payment to a few dozen foot soldiers defending an outpost on Lake Bolsena (1352)?<sup>14</sup> It is probable that the provincial

<sup>14</sup> See JAMME, “Du journal de caisse au monument comptable”, p. 261, for the facsimile of the folio in question.

notaries created such detailed accounting registers not only to reflect the balance of revenues and expenses, but also to put in place an official record that clearly stated the roles each of them was performing – the creation of an institutional memory, so to speak. Such a register offered a sort of chronology of events; the provincial notaries thus wrote the official annals of the government, which could be more useful for the provincial institution they served than meeting the requirements of the Apostolic Chamber.

After the disorders of the Great Schism, the provincial accounting gradually became standardised. By the second half of the fifteenth century, procedures were established for the calculation and layout of both receipts and ordinary expenses. One example for this institutionalisation of the process is the register of Boezio *de Azonibus* of Visso. It was produced in 1457-1458 by several different individuals who each worked on the same document using the same methods; an alphabetical table lists the provincial communities.<sup>15</sup> The better to demonstrate the receipts of the principle tax (the *subsidium*), the provincial Treasury, during the mandate of Pietro Luzzardi of Piacenza in 1469-1471, put side by side the amounts owed by each community on the left page and the receipts on the right.<sup>16</sup> The expenses were kept to a minimum, as the government of the provinces was now controlled from Rome and thus no longer the rectors' concern. It was no longer necessary to explain at length the extraordinary expenses because they had been designated by the *curia*. The idea of what an accounting register should consist of had been completely altered: the point was no longer to satisfy the needs of the provincial authorities; rather, the registers had assumed a Roman accounting perspective inasmuch as they were being prepared according to the requirements of the Apostolic Chamber.

It is worth emphasising that the changes in accounting reflected current events. A series of dislocations took place owing to the political and cultural shocks entailed by the Schism and the increasing absolutism of papal authority after the conciliarist crisis. In the thirteenth century, the revenues from church lands were far inferior to the expenses required by the papacy to keep the peace in its territories;<sup>17</sup> to a certain extent this remained the case during the first half of the fourteenth century. Once funding came from Avignon to engage in war-

<sup>15</sup> ASR, Cam. III, Tesoreria della Marca, busta 10, reg. 30.

<sup>16</sup> I first spotted it in this province for these years; ASR, Cam. III, busta 12, reg. 35, f. 1 and following.

<sup>17</sup> For a revealing case from December 1291, see A. THEINER, *Codex diplomaticus domini temporalis S. Sedis*, 3 vols. (Rome, 1861-1862), 1, No. 491, p. 321.

fare and conquer the cities, the provinces were reorganised and ultimately integrated into a true state. This resulted in an increasing number of papal officers and central financial control. Profits, nonetheless, were still nonexistent: conflicts forced the pope into further lengthy and expensive military campaigns, first against the Visconti of Milan and later against Florence. The papacy's revenues were quickly drained in an effort to achieve the pope's ambitious policies.<sup>18</sup> In the fifteenth and sixteenth centuries, with the rise of the European nation states and their support for their own Churches, there was a further decline in papal global revenues; consequently, the papal state became the source of almost half the pope's resources.<sup>19</sup> This fact became the main impetus for changing the accounting practices prior to the mid-fifteenth century.

Thus, comparing accounting data from one century to the next remains a challenge. Many adjustments must be made before the data can be compared. For example, the 12,723 and 18,279 ducats that Innocent VIII received from the March of Ancona in 1485 and 1486 were not recorded on the income statement as revenues but as expenses.<sup>20</sup> And if they do not appear as the product of a well-managed government, it is because the provincial treasurer, acting as a current account manager, was only trying to produce a balanced report, with revenues equalling expenses. This is absolutely clear in the first registers conserved for Piacenza and Parma – when the city was still governed for the pope by Francesco Guicciardini (until 1522) – which are divided into “*Deve avere*” and “*Deve dare*”, here strictly facing each other, to keep the balance.<sup>21</sup> The register was a snapshot of selected tax proceeds received and expenditures disbursed by the treasurer. In order to provide the precision required of historical analysis, a number of adjustments and recalculations need to be made.

<sup>18</sup> For various budgets of the papal state around 1370, see A. JAMME, “Instructions et avis du cardinal Pierre d’Estaing sur le gouvernement des Terres de l’Église (1371)”, in: *Hommes cultures et sociétés à la fin du Moyen Âge: Liber discipulorum en l’honneur de Philippe Contamine*, ed. P. GILLI and J. PAVIOT (Paris, 2012), pp. 69-105, at pp. 76-81.

<sup>19</sup> See M. MONACO, *La situazione della Reverenda Camera Apostolica nell’anno 1525: Ricerche d’archivio (un contributo alla storia delle finanze pontificie)* (Rome, 1960); A. GARDI, “La fiscalità pontificia tra Medioevo e età moderna”, *Società e storia* 9 (1986), pp. 509-557; F. FILIOLI URANIO, “El Estado Pontificio como *Fiscal-Military State*: Consideraciones económicas, financieras y sociales sobre el armamento de galeras en los siglos XVI y XVII”, *Tiempos modernos* 33.2 (2016), pp. 346-376.

<sup>20</sup> A. JAMME, “Logiques administratives, fraude et népotisme: L’examen des comptes d’un trésorier pontifical de la Marche d’Ancône en 1486”, in: *Cultures fiscales offertes à D. Menjot*, ed. F. GARNIER *et al.* (Toulouse, 2019), pp. 165-194, at pp. 179 and 189.

<sup>21</sup> ASR, Cam. III, busta 1595, vol. I, libro No. 1 and libro No. 3 (1526-1530).



Moreover, it was never a necessity for treasurers to provide consolidated accounting of the missions they pursued. Providing worksheets containing the fiscal details of revenues and expenses of a province was not the priority of the provincial administration between the thirteenth and fourteenth centuries. The first accounting register we have for the March (1278) could never provide an accurate picture of provincial finances, because the provincial treasurer did not even have the authority to raise all the taxes that the communities were required to pay. The rector maintained the right to levy and collect the “*tallia militum*” he needed to wage war and designated certain collections to his own *camerarius*.<sup>22</sup> In the fifteenth century, the papacy created separate funds administered by special officers for the management of pastures or the “*tallia militum*”, which escaped the oversight of the provincial treasurer as they reported directly to Rome.<sup>23</sup>

To examine the specifics of papal accountability we shall focus on three case studies, the first preceding the Avignon papacy, the second from the period of the Avignon papacy, and the third illustrating the perplexing and complex relationship between nepotism and administrative rules in the Renaissance.

1. On 22 April 1306, Raymond Brun of Gramont, sovereign lord of Bidache and newly arrived in the Patrimony of Saint Peter, “violently” placed the papal provincial treasurer, Bartolo di Cepparello, under arrest. Bartolo had apparently refused to pay wages to both the superior and regular provincial officers.<sup>24</sup> Raymond, the Gascon vicar of the official rector Amanieu VII of Albret, who remained in the service of king Edward I,<sup>25</sup> doubtlessly interpreted this failure as the consequence of embezzlement. The treasurer Bartolo, who had been appointed by Benedict XI, was an agent of the Cerchi Company and remained in prison for 71 days. During his time in custody, he was tasked with

<sup>22</sup> As was still the case in the March for the rector Ameil de Lautrec promoted by John XXII; A. JAMME, “De la banque à la Chambre?”, pp. 175-176.

<sup>23</sup> See the series of accounts conserved at the Archivio di Stato di Roma, partially available online: <<http://www.cflr.beniculturali.it/Tesorerie/tesorerie.php?lar=1680&alt=1050>>. See the still useful introduction by L. FUMI, *Inventario e spoglio dei registri della tesoreria apostolica di Perugia e Umbria dal R. Archivio di Stato in Roma* (Rome, 1901).

<sup>24</sup> D. WALEY, “An account-book of the Patrimony of Saint Peter in Tuscany 1304-1306”, *Journal of Ecclesiastical History* 6 (1955), pp. 18-25, at p. 23.

<sup>25</sup> J.-B. MARQUETTE, *Les Albret: L'ascension d'un lignage gascon (X<sup>e</sup> s.-1360)* (Bordeaux, 2010), pp. 215-226, and J.-P. TRABUT-CUSSAC, *L'administration anglaise en Gascogne sous Henry III et Édouard I de 1254 à 1307* (Geneva, 1972).



preparing an account to justify his management and essentially prove that he had not misappropriated funds. The records begin on 24 August 1303, the day the previous treasurer, Lapo di Marzo, submitted his final register to the *camerarius*,<sup>26</sup> and ended on the day Bartolo was released, at the beginning of July 1306.

This volume is a treasure trove full of surprises and raises many questions. Bartolo must have been in quite an unusual jail if he was able to continue to serve as provincial treasurer while in confinement. Most probably he did this in coordination with notaries working for the provincial administration.<sup>27</sup> From the register, we learn that Bartolo had been audited by the pope's *camerarius* in Perugia, where he spent 27 days in June 1305; subsequently, Bartolo never returned the register of accounts of his predecessor, Lapo di Marzo. This was clearly the reason why the accounting exercise that Raymond Brun, the vicar of the rector, demanded Bartolo to prepare, concerned such an exceptionally long period, from 24 August 1304 to July 1306 – more than 22 months, whereas in the thirteenth century accounting registers typically covered a period of only 10 months.<sup>28</sup> The example shows that it was possible to manage the finances of a province without ever providing substantiating receipts of the transactions. We must deduce that the examination of the treasurer's management conducted in June 1305 was thus carried out only with preparatory registers, writs, and receipts. And yet it was deemed sufficient, which could only have occurred if the treasurer was a bank agent under contract with the Camera (if he were not, this would probably not have been possible).

Prepared under such unusual conditions, Bartolo's register gave proof that the non-payment of salaries was due not to embezzlement but to a mismatch in cash flows. During October 1304, the provincial judges had threatened to quit the service of the pope if the rector and the treasurer, then the Venetian Giacomo Quirini and the Florentine Lapo di Marzo, did not pay them their salaries. In January, February and April of the following year, the rector and treasurer repeatedly warned the pope's *camerarius* – who faced ever greater challenges as Lapo di Marzo also accused Giacomo Quirini of misappropriating funds! – that they did not have sufficient cash in hand to pay the guards who had been threatening to desert the walls of a castle, which they actually did on

<sup>26</sup> AAV, *Collect.* 241, f. 31.

<sup>27</sup> “*Alibertus de Monghona et Arnosanius (sic for Arnau Sanch?) vocato Veschovo*”, relatives of Raymond Brun, were in charge of his personal guard in the *rocca* of Montefiascone; *Ibid.*, f. 39v.

<sup>28</sup> See my remarks in JAMME, “De la banque à la Chambre?”, p. 147.

18 June.<sup>29</sup> There was a delay between the receipt of tax revenues and other ordinary income and the obligation to pay ordinary expenses. The threats followed by the actual desertions of officers were therefore the outcome of poor financial management by the officials appointed by pope Benedict XI.

Nevertheless, Raymond Brun remained unbending, perhaps because he was influenced by the actions king Edward I had taken against the Ricciardi.<sup>30</sup> If our treasurer was eventually released from prison, it might well have been because he provided an accounting register to show that his failure to pay the expenses was due to a lack of sufficient cash. However, it is also possible that the Cerchi eventually agreed to finance the unpaid salaries from their own pockets.<sup>31</sup>

Accusations of embezzlement were frequent at the time. But here it was not caused by any actual misappropriations but by a dysfunction in the design of the financial system, coupled with the Cerchi's failure to finance the outstanding debts. This example illustrates how audits were conducted and, if an account book was presented, the great peculiarity of the auditing process when it was prepared by bankers. In the end, if the Cerchi did agree to finance the outstanding debts in order to bring about the release of their agent, it was probably because they expected a quick return in future negotiation of the global business they conducted with the Apostolic See.

II. On 25 October 1324 the papal nuncio Bertrand Carit and his notary Hugues Fabre arrived in Macerata, at the time the provincial headquarters of the March of Ancona. Carit presented to the rector (one of the sons of the viscount of Lautrec) a pontifical letter ordering him to audit the provincial accounts. He then presented the same letter to the provincial treasurer Hugo Bos, who came from the same diocese as pope John XXII.<sup>32</sup> Carit's arrival was clearly expected, because only one week later the provincial treasurer with three of his notaries began "*ponere et reddere rationem de gestis, receptis, expensis et administratis per eundem*", from 24 January 1321 until 1 November 1324. The audit process used in this case can be reconstructed owing to the fortunate survival of the account books produced by the provincial administration and

<sup>29</sup> AAV, *Collect.* 241, ff. 31v-34v.

<sup>30</sup> R. KAEUPER, *Bankers to the Crown: The Riccardi of Lucca and Edward I* (Princeton, 1973), and more recently A. CASTELLANI and I. DEL PUNTA, *Lettere dei Ricciardi di Lucca ai loro compagni in Inghilterra (1295-1303)* (Rome, 2005).

<sup>31</sup> WALEY, "An account-book", p. 23; AAV, *Collect.* 241, ff. 43v, 47.

<sup>32</sup> *Ibid.*, ff. 33-34.

the auditing report prepared by Carit and Fabre (a 150-folio volume complete with their concluding remarks).<sup>33</sup>

The provincial treasurer provided all his accounting-registers to Carit,<sup>34</sup> the “*registros antiquos*” of the Treasury and the tables describing the rights of the Church in the province. In addition, he included the protocols of the notaries of the rector and the provincial judges, together with their public instruments. In total, Hugo Bos provided all of the documentation regarding the governance of the province. Evidently, it was because of this large amount of recorded information that needed examining that the audit was not performed at the Apostolic Chamber in Avignon.

Carit began his examination of the revenues, not surprisingly, by first looking at the taxes paid in recognition of the papal lordship, the *census* and *affictus*. He compared current revenues listed in the account of Hugo Bos with the historical data given in the tables and the “*registros antiquos*”. The notary, Hugues Fabre, then drew up a list of the municipalities that were overdrawn. Next, Carit skipped ahead to examine the revenues listed in the next volume, and then in the third, before returning to the initial volume. In so doing Carit was effectively following his own method of organising the receipts, a different method from that used by the treasurer. The audit of revenues was completed in twelve days, and on 14 November he began a similar process with the expenses.<sup>35</sup>

In the treasurer’s accounting, the expenses began with the salaries of the provincial officers in descending order.<sup>36</sup> In a province where rebellion was considered endemic,<sup>37</sup> Carit decided to first review the salaries of those authorised to pass judicial sentences, followed by those responsible for executing the condemnations. He passed over the register containing the ordinary wages paid to judges and moved to scrutinise the volume containing military expenditures. In the military register of Hugo Bos, the expenses did not appear in chronological order. Instead, they were listed in individual current accounts, sorted by

<sup>33</sup> AAV, *Introitus et Exitus* 62.

<sup>34</sup> The present registers *Intr. et Ex.* 46 (for the receipts), *Intr. et Ex.* 50 (for the expenses), *Intr. et Ex.* 45 (for military expenditures) and *Collect.* 10 (for the *decima*, a volume containing initially the chapters *De subcidiis clericorum*, *De compositionis exercituum*, *De compositionis lige antique*, *De pecunia portata de curia romana*, nowadays lost).

<sup>35</sup> AAV, *Intr. et Ex.* 62, from f. 105.

<sup>36</sup> See the *Intr. et Ex.* 50, from the beginning.

<sup>37</sup> S. PARENT, *Dans les abysses de l’infidélité: Les procès contre les ennemis de l’Église en Italie au temps de Jean XXII (1316-1334)* (Rome, 2014: *Bibliothèque des Écoles françaises d’Athènes et de Rome* 361).

captain.<sup>38</sup> Carit consolidated these individual accounts in his report: each captain's account was also summarised in a narrative. But he removed the individual reference to the death of horses, which Hugo Bos included in the individual captains' accounts, and created instead a separate consolidated chapter that he called "Reimbursement for killed horses" (in contradistinction with Hugo Bos's register, in which this type of expense did not receive its own separate heading).<sup>39</sup> This effort was tedious, and no doubt Hugues Fabre, the notary, would have been overwhelmed by the sheer volume of names and data which had to be consolidated; certainly many errors could have occurred in producing the report.<sup>40</sup> Carit then returned to the first register where he examined the allocations made to messengers (10-12 per year), spies, and ambassadors. Other expenses were reviewed summarily, particularly the wages paid to the rector and the treasurer, whom he apparently did not suspect of malfeasance.

Because of Carit's use of a vast trove of documents, in the final report of the audit the auditor and his notary were able to reconstruct the management process and produce a general accounting of the March's government. They organised their report into chapters, some chapters reflecting the decisions of the provincial treasurer and others reflecting Carit's own ideas of how to present the financial situation in the March. But the audit process also consisted of many procedures and calculations. On each of Bos's registers, Carit would calculate the totals at the bottom of each page, and he would then summarise the totals for each chapter and each exercise. This process was repeated for each of the registers provided by the treasurer. In Carit's final report, which reconstructed all of the provincial financial flows, each page was also summarised, as well as each chapter and then the entire exercise. This process allows us to compare the figures calculated by Carit with those produced in the regis-

<sup>38</sup> In his report, Carit provided for each year a list of wages paid to cavalrymen, refunds for killed horses, wages paid to pedestrians, and the spending of materiel *pro guerra*, totalling more than 84,000 florins in four years; AAV, *Intr. et Ex.* 45.

<sup>39</sup> For the first year, for example, 47 horses were killed in the service of the Church. The amount, "*audita racione et visa extimatione cuiuslibet equi prout in libris extimationum dictorum equorum continetur*", fully justifies Carit's choice: 1,212 florins; *Ibid.*, f. 118.

<sup>40</sup> "*Raymengardus, Raymundus de Solargio, Rostagnus de Rilliano, Raymundus Fomecte, Bernardus Ferrerie, Johannes de Sancta Maria et Johannes Clavelli*" in the military register (*Ibid.*, f. 5v and following) became "*Aymengardus, Raymundus de Salanhio, Rostanhus de Rilhano, Raymundus Farneto, Bernardus Ferrier, Johannes de Sancta Maria et Johannes Claverii*" in the report (AAV, *Intr. et Ex.* 62, f. 110); moreover, they were constantly said to be "*de banderia domini marescalli Marchie, domini Guillelmi de Causaco*", a detail which does not appear in Hugo's accounts.

ters of the treasurer. It is then clear that in addition to its auditing function – verifying the accuracy of what was submitted by the province – the report was also useful as a guide to preparing future provincial accounting.<sup>41</sup>

The audit revealed a deficit of more than 5,258 florins over three years, and Hugo Bos was called in to explain the discrepancies. He tried to justify them by asserting that he was anticipating the receipt of assets due from certain bankers in Macerata, apparently the proceeds of a loan he solicited to pay the men-at-arms: “*tamen solutiones ipsorum in libro perfecto posuit*”; in other words, his was a mere oversight. The amount of the loan was 2,352 florins. “Maybe” replied Bertrand Carit courteously, “but then, how did you manage to pay the other 2,906 florins that appear in your expenses?” Here the treasurer was probably taken by surprise. We might even envision his complexion turning pale before finally producing the most improbable explanation. He indirectly accused his predecessors of less than proper conduct in office, claiming that he used the gifts from various communities and lords to fill the gaps in the cash flow.<sup>42</sup>

Carit did not add any personal conclusions in the report, leaving them to the judgement of the Apostolic Chamber. He likely left Macerata a few days later, at the beginning of December, taking with him the registers produced by Hugo’s team (a copy had to remain in the provincial Treasury), and probably provided his report to the *camerarius* around Christmas. We do not know what occurred after that. But as the treasurer remained in office, we can assume that the Apostolic Chamber granted a full exoneration to this ‘magician’, who somehow was able to pay out much more than the revenues permitted – and, moreover, was not able to explain it!

III. On 22 October 1486, acting in the name of Bartolomeo della Rovere, Urbano Vegerio handed to the Apostolic Chamber in Rome two accounting books, again from the March of Ancona. Only the first, covering the period from 1 October 1484 to 30 September 1485 has been preserved. We do, however, have the report produced by the clerks of the Camera before the audit. The fact that these two documents became separated in the archives might

<sup>41</sup> In the margin, he criticized the ranking: “*ista recepta debet esse in ordine post alios afflictus supra secundo folio*”, or elsewhere “*ista recepta non debuit poni sub rubrica ista de condemnationibus stipendiariorum, sed sub illa de confiscatis bonis mobilibus rebellium et ideo non computetur hic*” (AAV, *Intr. et Ex.* 46, ff. 40v-41); sometimes he even blamed inadequate presentation: “*volumus quod alias ordinetur*”; *Ibid.*, f. 110.

<sup>42</sup> AAV, *Intr. et Ex.* 62.

explain why the historical connection between the two was never made.<sup>43</sup> Elected in September 1484, pope Innocent VIII was heavily influenced by cardinal Giuliano della Rovere and might even be considered the cardinal's 'puppet'. Hence it is not surprising to discover that the office of treasurer of the March was held by none other than the brother-in-law of the powerful cardinal.

Two clerks of the Camera, Andrea de' Spiriti and Sinolfo di Castell'Otieri, were assigned as auditors. Following well-established procedures, their report begins with a series of disclaimers regarding both the registers and their audit report. They are listed before a series of calculations for revenues, expenses, balances, and the questions to be addressed to the treasurer of the March. The author of the report, Andrea de' Spiriti, then commented at length regarding the standards in force for the taxation of salaries, delivery of trade and exporting licenses, and the distribution of fines.<sup>44</sup> He does not mention his sources, but it seems clear that he was using the prior reports and possibly the registers of Urbano's predecessors. Next he inspected the receipts and expenses in order of appearance, and then proceeded to the essential calculations. Unlike the previous case we studied, in which the structure of the report had a free format, this one follows clearly defined standards: the auditor does not provide his own interpretation of the provincial accounting; the report rests on the fixed classification chosen by the treasurer. As intimated above, the provincial register was not perceived as an accurate description of every transaction but more like a summarised bank statement in which the most important thing was the final balance.

As to the details: in 1484-1485, the revenues exceeded 40,000 ducats and after expenses the balance was positive for a little more than 200 ducats. The following year, the revenues rose to 47,819 ducats and expenditures to 47,992. In the first year, the pope withdrew for the *curia romana* 12,723 ducats and in the second year more than 18,000 ducats. An additional 12,000 ducats was given to the lord of Camerino. Any normal interpretation of the results would have noted that the net product of the administration of the March, once the ordinary expenses were subtracted, rose by approximately 50% in the first year and 75% in the second, primarily due to a reduction in the size of the work-

<sup>43</sup> ASR, Cam. III, busta 14, reg. 39, and AAV, *Instrumenta Miscellanea* 7306.

<sup>44</sup> He specified the rate of *capisoldi* perceived half by the treasurer, half by the solicitor. Two *baiocchi* per ducat were to be deducted for the pay of the officers, and one *baioccho* in the case of local lords. The wheat exported by sea must be taxed at one quarter of a ducat, but if exported on land the rate was 6 *baiocchi*, reduced to 2 if transported inside the March, and so on.

force:<sup>45</sup> it was decided in Rome to cut administrative and military effectives to increase the profits. The adoption of new standards for calculating these statements of account, however, brought about fresh reflection with regard to ensuring the balance between incomes and expenditures – something that had not occurred before. Any concerns or comments listed in the report would then be helpful in the audit of the treasurer's registers.

Andrea de' Spiriti began his audit report by making several positive observations, followed by a list of concerns. For example, there appeared to be mistakes in calculating the taxes on salaries, an absence of revenues on the minting of coins, a lack of an inventory of goods sold, and so on.<sup>46</sup> The audit provided the Chamber with the opportunity to delve deeply into the administrative functioning of the province, going far beyond verifying the computations made by the treasurer. All the remarks in the report indicate that the clerk was conducting for the Camera a serious and diligent investigation of Urbano's financial situation.

Andrea was unable to verify every calculation, but he sought out any indications which might suggest that the Chamber had been deprived of its rights or any miscalculation which might raise additional questions. If Camerino had a deficit of more than 7,000 ducats for the *subsidium*, the treasurer would have to explain how he intended to offset it. Since various bishops appeared to have failed to pay their obligations on time, the treasurer would have to justify why he had been unsuccessful in collecting their charges. The comparison of various accounts would seem to indicate that Urbano had been assessing the sums paid to the pope at one rate and then used a different rate for revenues raised from fines. This led to the controller commenting: "it would be a big problem for the Chamber if he put revenues at the rate of 11 *carlini* and expenses at the rate of 11 *carlini* and 2 *baiocchi*", and so on.<sup>47</sup>

But the outcome of the audit left little room for doubt as to the influence of the cardinal's brother-in-law. On 3 December 1486, 42 days after the accounting registers were submitted in Camera, it was announced with great solemnity, under the chairmanship of Niccolò Cibo, nephew of Innocent VIII, and in the presence of the vice-*camerarius*, the general treasurer, three of the clerks of the Chamber, and two notaries, that Urbano Vegerio was cleared of any malfeasance and the case was considered closed. Andrea de' Spiriti, on the other

<sup>45</sup> AAV, *Instr. Misc.* 7306, ff. 12v-13, 25v-26.

<sup>46</sup> *Ibid.*, ff. 14-16v, 27-29.

<sup>47</sup> *Ibid.*, f. 15.



hand, continued his pursuit of Urbano's accounts, even after this solemn declaration. He later discovered that on various sums listed in his accounts to the tune of 5,783 ducats, Urbano had collected some 195 ducats in exchange rate, but did not include this in the accounts. Whether this sum was stolen or otherwise missing, the treasurer agreed to pay this amount to the Chamber and thus avoid the reopening of the audit. But Andrea persisted and wrote that he also learned that Urbano owed 191 florins, again "*ex lagiis monetarum Marchiae*". Any lingering doubts about Urbano's probity vanished as this fact clearly indicated that a well-organised scheme to defraud the papacy was taking place and clear efforts were made to hide these illicit earnings. In sum, in the weeks following the solemn declaration exonerating him, Urbano Vegerio was found to be in deficit to the tune of 587 florins!

Having the support of a powerful backer, however, had its obvious advantages. In the name of the pope, the general treasurer Falcone Sinibaldi donated the last 191 florins as a gift, and Andrea de' Spiriti was then able to offset the debt. His final note indicated that the treasurer funded himself, on 20 December, the outstanding balance 396 florins. As a diligent and self-assured officer, Andrea verified that the payment was indicated in the "the third book of the general depositary on folio 30", which finally allowed him to complete and close the audit of Urbano, with all the discrepancies removed.<sup>48</sup>

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In the papal state of the thirteenth century audits were quite numerous and often took a special form owing to the fact that the office of provincial treasurer was granted to bankers. Resolving local government issues on a host of financial matters could easily alter the relationship between the officer in charge and the sovereign's court. To increase the transparency of government, Avignon put an end to appointing bankers to serve as provincial treasurers. This ultimately led to the development of an administrative bureaucracy which was entrusted with the key role in the relations between the central authorities and the inhabitants of the papal state.

The auditing of the treasurer by now almost always took place onsite, and this gave the auditor access to all the necessary documents. The audit would include an assessment of the capabilities of the management, proposals for the

<sup>48</sup> ASR, Cam. III, busta 14, reg. 39, f. 251v.



reorganisation of the presentation of the individual accounts, and a quantitative verification of the operations, which, as we have seen, occasionally yielded unexpected results. For additional transparency in the audit, the treasurer was not allowed to reconcile his own accounts. That role was performed by the auditor, who would first reconcile the treasurer's accounting registers and then create his own audit report. However, it seems clear that evaluation of the treasurer's management skills rested on his ability to follow procedures rather than on his accounting skills. But the audit of Hugo Bos showed that the treasurer maintained a parallel set of accounting registers which made it quite easy for him to pocket some of the cash even as he presented 'perfectly balanced accounts'.

More than a century later, the conception of accounting changed again. The accounting registers now followed a certain set structure, established over time through practice, and the audit was therefore limited to simply assessing the veracity of the transactions that had been recorded. The case of Urbano Vegerio is particularly interesting, because the treasurer belonged to the clan that held power at the Roman court. The auditing process could also be conducted in a way that avoided raising too many questions. In this way, accounting discrepancies would be overlooked. One might wonder, then, if the clerks of the Camera really had the resources to fight corruption. Nonetheless, their reports were based on an accurate inspection of the treasurer's management and a strict audit of his compliance with current administrative rules. Yet it became obvious that the audit's conclusion, being a political affair, might simply leave out the treasurer's abuses. To return to the case of Della Rovere, the procedure ensured that the honour and reputation of the powerful cardinal's brother-in-law remained unblemished. Arguably the most interesting aspect of the case is that, although the administrative rules were clearly established, the Camera had the discretion to settle any discrepancies raised by the audit in any way it saw fit. And it seems that if the exposition was not satisfactory, the Chamber refused to approve the accounts.<sup>49</sup>

A key conclusion from these three case studies is that one can neither argue that rudimentary accounting methods are to blame for the way corruption was covered up by late medieval administrations, nor that corruption could only

<sup>49</sup> ASR, Cam. III, busta 1595, vol. I, no. 1. The accounts of Geronimo Tagliaferri for Parma in 1522-1524 were first refused by the clerks of the *Camera*; they were only approved ten years later. The mere list of payment orders with summarized receipts made it difficult to identify any possible fraud.

become apparent with technical progress in accounting and auditing in the early modern period. Corrupt practices may have been permitted to some extent in the late Middle Ages for one specific reason: what the monarch sought above all was to be well served. He sought men who would do their utmost to extract the maximum from the local communities, and if from time to time some accounting discrepancies occurred, they could be easily overlooked. It did not seem necessary to remove trusted men from office on account of relatively minor lapses. Thus, despite the inconsistencies and possibly embezzlement of funds, Hugo Bos remained in his post as the treasurer of the March of Ancona, in contrast to Bartolo di Cepparello, who was not considered sufficiently effective in his tax-collection efforts and was consequently removed as treasurer of the Patrimony of Saint Peter on the very day he submitted his accounting registers!

These three examples also reveal how essential it was to have an auditor onsite at the archives where the audit was to take place. It was only because Andrea de' Spiriti had access to all the documents in the Apostolic Chamber as well as the accounting registers of Urbano's predecessors, that he could have reached such an accurate understanding of the accounting methods used. By contrast, his predecessor Bertrand Carit did not have this advantage, because the earlier accounts were then kept in Assisi, and he therefore knew nothing about the earlier management of the March. He was forced to rely only on what the treasurer had provided to him directly (as it happens, Hugo Bos was quite generous in this respect). Earlier still, in the first case study discussed here, the lord of Bidache could only extract a written explanation of his treasurer's financial accounting by having him imprisoned!

# A Codicological Approach to the Auditing Process: The Duke of Burgundy's Household Accounts during the Swiss Campaign (1476)

EKATERINA NOSOVA

The dukes of Burgundy of the Valois dynasty (1363-1477) earned the fame of the richest and most powerful among “*les princes des lys*”. Today historians agree that Philip the Bold, duke of Burgundy (1363-1404), who as the younger son of king John II of France received the duchy of Burgundy and founded a new ducal dynasty, was indeed the wealthiest of the French princes.<sup>1</sup> Venetian chroniclers put the income of the Burgundian state as the first in Europe at the beginning of the fifteenth century and the second in the middle of the century.<sup>2</sup> The image of the richest “*grand duc de l’Occident*”,<sup>3</sup> Philip the Good, was so ingrained in the minds of contemporaries that

<sup>1</sup> B. SCHNERB, *L’État bourguignon, 1363-1477* (Paris, 1999), p. 114.

<sup>2</sup> F. BRAUDEL, *Civilisation matérielle, économie et capitalisme, XV<sup>e</sup>-XVIII<sup>e</sup> siècle*, 3, *Le temps du monde* (Paris, 1979), pp. 98-99; J.-Fr. LASSALMONIE, “Le plus riche prince d’Occident?”, in: *La cour de Bourgogne et l’Europe: Le rayonnement et les limites d’un modèle culturel*, ed. W. PARAVICINI (Ostfildern, 2013), p. 66.

<sup>3</sup> According to Georges Chastelain, Muslims called Philip the Good “*le grand duc du*

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 165-181.

it was inherited by historiography.<sup>4</sup> The Burgundian court was one of the best organised in medieval Europe, evoking images of wealth and luxury. Famous banquets and solemn entrances in the cities, described by the Burgundian chroniclers, created an image of splendour, which sometimes came close to bad taste, according to Johan Huizinga.<sup>5</sup>

Obviously, behind this image of wealth lay not only the tax revenues from the rich Flemish cities controlled by the dukes, but also well-organised book-keeping. The Burgundian financial archives are known as the best preserved in medieval Europe.<sup>6</sup> Among this mass of documents are a series of accounts that stand out from the rest of the Burgundian financial records.<sup>7</sup> They were compiled a year after the death of Charles the Bold, the last duke of Burgundy from the Valois dynasty, in the Battle of Nancy (5 January 1477). This is mentioned in the note at the end of each account signed by a person named de La Roche:

Toutes les parties cy devant declairies sont vrayes et extraites au vray sur les escroes de la despense ordinaire du mois de juing anno LXXVI, et en signe de veri-

*Ponant*”; Jean Molinet used the expression “*le très grand et renommé duc d’Occident*”; see P. BONENFANT, “L’origine des surnoms de Philippe le Bon”, *Annales de Bourgogne* 16 (1944), pp. 100-103, at pp. 101-102.

<sup>4</sup> R. PROCHNO, “Mythos Burgund: Entstehung, Bedeutungen und Fortleben bis zur Gegenwart”, *Archiv für Kulturgeschichte* 83 (2001), pp. 93-120; W. PARAVICINI, “Préface: La fin du mythe bourguignon?”, in: *La cour de Bourgogne et l’Europe*, pp. 9-17, at pp. 11-12.

<sup>5</sup> J. HUIZINGA, *Le Déclin du Moyen-Âge* (Paris, 1948), p. 230.

<sup>6</sup> W. PARAVICINI, “L’Embarras de richesse: Comment rendre accessibles les archives financières de la maison de Bourgogne-Valois”, *Bulletin de la Classe des Lettres et des Sciences Morales et Politiques de l’Académie royale de Belgique*, 6th series, 7 (1996), pp. 17-64, at p. 66; B. SCHNERB, “Les archives des ducs de Bourgogne: tradition, inventaires, publications”, in: *La cour de Bourgogne et l’Europe*, pp. 27-32; P. COCKSHAW, “Les archives bourguignonnes, les plus riches d’Europe?”, in: *La cour de Bourgogne et l’Europe*, pp. 43-54.

<sup>7</sup> Archives départementales du Nord (henceforth ADN), Lille, B 3333, ff. 11r-100r; B 3377, ff. 1r-22v; B 3377, matriculations 113552, 113555, 113556. Publication of these texts is in progress, see E. NOSOVA, “Dvor Karla Smelogo v Shveytsarskoy kampanii: Finansovyye dokumenty: Chast’ I: Scheta za mart 1476 g.” [The Court of Charles the Bold in the Burgundian wars: Financial documents: Part I: Account of March 1476], *Vox medii aevi* 1 (2017), pp. 274-312 <[http://voxmediiaevi.com/wp-content/uploads/2017/09/Vox-medii-aevi.-Vol.-1-1-2017\\_%D0%9D%D0%BE%D1%81%D0%BE%D0%B2%D0%B0\\_274-312.pdf](http://voxmediiaevi.com/wp-content/uploads/2017/09/Vox-medii-aevi.-Vol.-1-1-2017_%D0%9D%D0%BE%D1%81%D0%BE%D0%B2%D0%B0_274-312.pdf)> (accessed on 18 October 2019); E. NOSOVA, “Dvor Karla Smelogo v Shveytsarskoy kampanii: finansovyye dokumenty: Chast’ II: Scheta za aprel 1476 g.” [The Court of Charles the Bold in the Burgundian wars: financial documents. Part II. Account of April 1476], *Vox medii aevi* 2 (2018), pp. 286-317, <[http://voxmediiaevi.com/wp-content/uploads/2018/08/VMA\\_2018\\_VOL2\\_286\\_317\\_NOSOVA.pdf](http://voxmediiaevi.com/wp-content/uploads/2018/08/VMA_2018_VOL2_286_317_NOSOVA.pdf)> (accessed on 18 October 2019).

te, j'ay signé ce present extrait de mon saing manuel, cy mis le xxviii<sup>e</sup> jour de janvier, l'an mil IIII<sup>e</sup> LXXVII. G. de la Roiche.

The signature 'G. de la Roiche' probably hides Gerard de la Roche. A member of the Burgundian household since 1451, he was appointed in 1474 to the position of *maître de la chambre aux deniers* and continued to exercise this function under Maximilian of Habsburg.<sup>8</sup> As always with documents dated between 1 January and mid-April, it is necessary to be careful when determining the date. In the chancery of the dukes of Burgundy the year began with Easter, as in the French royal chancery.<sup>9</sup> Maximilian of Habsburg, having received the title and lands of the dukes of Burgundy, also used the French style, in which Easter marked the beginning of the year.<sup>10</sup> Even as emperor, Maximilian did not abandon his habit of dating letters according to the French style.<sup>11</sup> So the date of 28 January 1477 given in document must correspond to 28 January 1478. Thus, these documents postdate the lifespan of the Burgundian state (1363-1477). At the same time, they are organically connected with the general corpus of court documentation, since they were compiled on the basis of *écrous* for 1476, as follows from de La Roche's remark.

In total, this series of financial records compiled in 1478 consists of nine accounts: five accounts of purchases, covering the months of March to July 1476, and four accounts of wages, covering the months of April to July 1476 (in addition, there is one account in which the salary of the guards is recorded). It is worth emphasising that these accounts stand out from the rest of the Burgundian fiscal archives, specifically in that they record *monthly* expenditures, whereas the other Burgundian accounts are either daily or yearly. Given the special nature of the documents, one cannot help but wonder about their nature. Why were they established after the death of Charles the Bold? Why are there no analogous records for other years? What is their place in the general corpus of Burgundian financial documentation? It is the aim of this study to search for answers to these questions, as a prerequisite for further work on

<sup>8</sup> *Prosopographia burgundica*, <<http://burgundicae.heraudica.org/fmi/iwp/cgi?-db=Prosopographia%20Curiae%20Burgundicae&-loadframes>>, ID 1878 (accessed on 18 October 2019).

<sup>9</sup> A. GIRY, *Manuel de diplomatique* (Paris, 1925), pp. 114, 121.

<sup>10</sup> *Lettres inédites de Maximilien, Duc d'Autriche, Roi des Romains et Empereur sur les affaires des Pays-Bas*, pt. 1, 1478-1488, ed. L.-P. GACHARD, (Brussels, 1851), pp. 46, 58.

<sup>11</sup> *Correspondance de l'empereur Maximilien Ier et de Marguerite d'Autriche de 1507 à 1519*, ed. A.J.G. LE GLAY, 2 vols. (Paris, 1835-1839), 1, pp. 52, 118, 251, 258, 389.

these documents and for understanding how the data extracted from them can be interpreted.

*Between Economics and Codicology: New Approaches to Manuscripts*

The accounts themselves do not indicate the purpose of their compilation and their place in the financial system of the Burgundian court. We can judge their purpose, first of all, on the basis of our general knowledge of the accounting process in the Burgundian state. Secondly, as recent research shows, important inferences can be drawn from certain details of the manuscripts themselves. In this vein, the approach taken here is inspired by several fundamental contributions.

The first group is represented by a series of French studies. Narrative sources have long been the object of codicological research, in part because of the attractiveness of the richly illuminated manuscripts; administrative records, however, have been deposited in archives that were not explored by the pioneers of codicological research. In the last few decades this situation has changed: archival documents have become more interesting to codicologists, who turn to them more frequently.<sup>12</sup> Here mention can be made of a research approach to medieval *scripturalité*, summarised in an important article by J. Morsel.<sup>13</sup> This approach is related, but not identical, to English literacy studies or the German studies of *Schriftlichkeit*. It encourages the researcher to reflect not only on why he or she does not have a source at his or her disposal, but also why he or she does. Furthermore, quantitative codicology has also inspired the present study. In France this approach is best exemplified by E. Ornato and his colleagues.<sup>14</sup> It focusses on the study of the social context of a book or docu-

<sup>12</sup> P. BERTRAND, “Une codicologie des documents d’archives existe-t-elle?”, *Gazette du livre médiéval* 54.1 (2009), pp. 10-18; P. BECK, “Forme, organisation et ordonnancement des comptabilités: Pour une approche codicologique – archéologique – des documents de la pratique: Rapport de synthèse”, in: *Classer, dire, compter: Discipline du chiffre et fabrique d’une norme comptable*, ed. O. MATTÉONI and P. BECK (Paris, 2015), pp. 31-46; O. MATTÉONI, “Codicologie des documents comptables (XIII<sup>e</sup>-XV<sup>e</sup> siècles): Remarques introductives”, *Comptabilités* 2 (2011), <<https://journals.openedition.org/comptabilites/382>> (accessed on 19 January 2019). See also the contribution by Alessandro Silvestri in the present volume.

<sup>13</sup> J. MORSEL, “Ce qu’écriture veut dire au Moyen Âge ... Observations préliminaires à une étude de la scripturalité médiévale”, *Memini: Travaux et documents de la Société d’études médiévales du Québec* 4 (2000), pp. 3-43.

<sup>14</sup> We shall cite one of the first and most important works: C. BOZZOLO and E. ORNATO,

ment, as a way of understanding the object itself – the written text and its materiality. Research in this vein considers the codex as an archaeological object.<sup>15</sup> In addition, in the last few years a research group has been formed to focus on the analysis of various types of lists. The results of these studies, which we hope will be published in the near future, can prove important for the study of financial documentation, which is often presented in the form of lists.<sup>16</sup>

Secondly, I have drawn on insights from the school of Russian palaeography and codicology,<sup>17</sup> inspired by ideas formulated by Russian specialists at the end of the nineteenth and at the beginning of the twentieth century, who examined both historical and the contemporary documents and in approaches that were, in effect, close to those of criminology. The fundamental insight is to approach the manuscript as a system of traces, reflecting the various methods of its production and the circumstances of its social life. Briefly, the ‘trace’ is the socio-cultural action fixed in material form. By analysing traces, we can restore the actions behind them.

All in all, these approaches have a sociological orientation. Through the manuscript, the historian seeks to understand individuals’ conduct and medieval society in general. In this case, we would like to link codicology not so

*Pour une histoire du livre manuscrit au Moyen Âge: Trois essais de codicologie quantitative* (Paris, 1980).

<sup>15</sup> A. GIOVANNINI, “Archéologie et restauration des livres et des documents médiévaux”, *Gazette du livre médiéval* 17 (1990), pp. 7-19; J.A. SZIRMAI, *The Archaeology of Medieval Book-binding* (Aldershot, 1999); P. BECK, *Archéologie d’un document d’archives: Approche codicologique et diplomatique des chartes de feux bourguignonnes* (Paris, 2006).

<sup>16</sup> POLIMA: *Le pouvoir des listes au Moyen Âge*, <<http://www.dypac.uvsq.fr/polima-le-pouvoir-des-listes-au-moyen-age-351370.kjsp>> (accessed on 18 October 2019).

<sup>17</sup> D.O. TSYPKIN and O.V. VASILYEVA, “Codicological analysis of manuscripts by means of modern optico-electronic methods and some issues of restoration”, in: *Care and Conservation of Manuscripts, 2, Proceedings of the Second International Seminar on the Care and Conservation of Manuscripts held at the University of Copenhagen 16th-17th October 1995* (Copenhagen, 1996), pp. 72-84; D.O. TSYPKIN, “Neskol’ko predvaritel’nykh zamechaniy o yedinstve ekspertnoy nauki i o problemakh sovremennogo istochnikovedeniya” [Some preliminary remarks on the unity of expert science and auxiliary disciplines], *Fotografiya. Izobrazheniye. Dokument* [Photograph. Image. Document] 3 (2012), pp. 3-7; ID., “Optico-electronic methods in the study of mediaeval paper in the manuscript division of the National Library of Russia”, in: *Le papier au Moyen Âge: histoire et techniques*, ed. M. ZERDOUN BATEHOUDA (Turnhout, 1999: *Bibliologia* 19), pp. 243-253; ID., “Sledy na rukopisjah: I: Sledy voska” [Traces on manuscripts: I: Wax], *Fotografiya. Izobrazheniye. Dokument* 6 (2015), p. 34-74; ID., “Nauka nabljudeniya: Jekspertnyj podhod k izucheniju drevnerusskoj rukopisnoj knigi” [Observation science: expert approach to the study of the Old Russian manuscript], *Trudy otdela drevnerusskoj literatury* [Proceedings of the Department of Old Russian Literature] 65 (2017), p. 151-180.



much with sociology, but with economics and the auditing of accounts. There is a widespread consensus that the advances of accounting have made a significant contribution to financial and economic development; clearly, without the careful auditing of accounts, it would be impossible to manage large financial flows. We hope that the codicological approach will give an idea of how the accounts from the Archives départementales du Nord can be interpreted, and open a window onto the evolving process of maintaining, compiling, and verifying accounts.

### *Financial Aspects*

The documents under consideration were based on *écrous* or daily household accounts, as is clearly and unambiguously indicated by Gerard de La Roche. This links them to the mainstream of financial records. The *écrous* are the basic financial sources for the history of the Burgundian court. They were written every day in the form of two rolls: expenses for food and other things necessary for the court went into one of the rolls, and the salaries of the courtiers into the other. Sometimes they were accompanied by separate *écrous* with the salaries of the guards and extraordinary expenses. Next, the data of both lists were summed up and entered into the annual accounts of the *maître de la chambre aux deniers*, who was responsible for the court's finances.<sup>18</sup> Thus, our accounts represent an intermediate link between daily accounts and annual accounts. The account of the *maître de la chambre aux deniers* was kept in parallel with the account of the *contrôleur*, whose duties included maintaining the second list of expenses of the court (*contrerolle*), which could be compared with the account of the *maître de la chambre aux deniers*. The *maître de la chambre aux deniers* got his money from the *receveur général de toutes les finances*. The sums allocated to him usually appear as the first items in the general accounts, the *recettes générales de toutes les finances*. The *recettes générales* were made in two copies, one of which remained in the personal archives of the treasurer, while the other was sent to the *chambre des comptes*

<sup>18</sup> W. PARAVICINI, "Ordonnances de l'Hôtel und Escroes des gaiges: Wege zu einer prosopographischen Erforschung des burgundischen Staats im funfzehnten Jahrhundert", in: *Medieval Lives and the Historian: Studies in Medieval Prosopography*, ed. N. BULST (Kalamazoo, 1986), pp. 243-266; H. KRUSE, *Hof, Amt und Gagen: Die täglichen Gagenlisten des burgundischen Hofes (1430-1467) und der erste Hofstaat Karls des Kühnen (1456)* (Bonn, 1996), p. 13-47.



for auditing. This copy was checked by the *maîtres de la chambre des comptes*, who could request confirmation of certain payments or even refuse to approve them. All these processes are reflected in the *recettes générales*, which contain many remarks, marginalia, and corrections – all heavily abbreviated. One can think of the Burgundian household documentation as a pyramid with the *écrous* as the lower tier and the *recettes générales de toutes les finances* as the upper tier.

The household accounts of the dukes of Burgundy have not been preserved in the best way. Most of the archive of the *chambre aux deniers* and the *contrôleur* has been lost, including most of the *écrous* for 1476, so that only a few accounts of the *maître de la chambre aux deniers* and the *contrôleur* have been preserved.<sup>19</sup> *Écrous* have survived for other years, but their number is so small that they cannot be considered a representative corpus.<sup>20</sup> Conversely, the *recettes générales de toutes les finances* were preserved almost completely for the period from 1386 to 1477; they are now in the Archives départementales de la Côte-d'Or (Dijon) and Archives départementales du Nord (Lille). A small number of copies are stored in the Archives générales du Royaume de Belgique in Brussels.<sup>21</sup> This division corresponds to the economic organisation of the Burgundian state. Initially the main role in the Burgundian finances was played by the *chambre des comptes* in Dijon, but then the leading role was taken over by the *chambre des comptes* in Lille; this was due to the shift of the political and economic interests of the dukes of Burgundy towards Flanders and the Netherlands after the murder of John the Fearless and the severance of relations with France. In addition, *chambres des comptes* were established in Brussels and, at the very end of the existence of the Burgundian state, in The Hague.<sup>22</sup>

<sup>19</sup> H. BAUTIER and J. SORNAY, *Les sources de l'histoire économique et sociale du Moyen Âge: Les Etats de la Maison de Bourgogne*, 1, *Archives des principautés territoriales*, part 2, *Les principautés du Nord* (Paris, 1984), pp. 84-107.

<sup>20</sup> W. PARAVICINI, "Ordonnances de l'Hôtel und Escroes des gaiges", pp. 251-252. M. SOMMÉ, *Isabelle du Portugal: Une femme au pouvoir au XV<sup>e</sup> siècle* (Villeneuve d'Ascq, 1997), pp. 242-243; M. SOMMÉ, "Que représentait un gage journalier de 3 sous pour l'officier d'un hôtel ducal à la cour de Bourgogne au XV<sup>e</sup> siècle?", in: *Les niveaux de vie au Moyen Âge: Mesures, perceptions et représentations: Actes du colloque international de Spa 21-25 Octobre 1998*, ed. J.-P. SOSSON, C. THIRY, and T. VAN HEMELRYCK (Louvain, 1999), pp. 303-307.

<sup>21</sup> For the list of the *recettes générales*, see M. MOLLAT, "Recherches sur les finances des ducs Valois de Bourgogne", *Revue historique* 219 (1958), pp. 285-321, at pp. 306-307, and BAUTIER AND SORNAY, *Sources de l'histoire économique et sociale*, pp. 37-47.

<sup>22</sup> SCHNERB, *L'État bourguignon*, pp. 98, 252-257.

Because in contrast to the few preserved accounts of the *maître de la chambre aux deniers* and the *controlleur*, the *recettes générales de toutes les finances* form a rich corpus, it has been necessary to settle on a selective analysis of the most representative specimens for those years which were marked by deep economic changes. First of all, we have focussed on the mid-1470s, as our main documents date from 1476-1478 (ADN, B 2108). Then we have chosen the years around 1437 (ADN, B 1957, 1961, 1963), because in this year the financial system of the duchy of Burgundy was put to the test: financial strain was provoked by the military campaign against England following the conclusion of the Arras treaty in 1435.<sup>23</sup> While this treaty put an end to the hostilities between Burgundy and France, it drew Burgundy into a confrontation with its traditional ally, England. An indirect consequence of this conflict was the revolt in Flanders. Military actions on two fronts and the damage to the Flemish economy owing to troubles with the import of wool provoked grave financial problems.<sup>24</sup> What is more, the famine of 1436 forced the duke of Burgundy to spend considerable sums on the purchase of grain and its distribution to avoid the revolt. Michel Mollat's quantitative analysis shows that the sum spent by the duke in 1436 would be matched only in 1471.<sup>25</sup>

These two periods, crucial for the economy of the Burgundian state, can be supplemented by several more intervals designed to play the role of bridges. First of all, it was necessary to touch upon the initial stage of the *recettes générales* in the 1380s (Archives départementales de la Côte d'Or, B 1462). Then, the end of the reign of Philip the Good was decisive (ADN, B 2058), because it became a prelude to the coming to power of Charles the Bold, whose reign was known as a time of reforms. In 1468 Charles the Bold changed the financial system of his lands. If the *receveur général* had previously combined income and expenditure, now these functions were divided between the *receveur général*, who was responsible for income, and the *argentier*, who recorded expenditure. Then Charles returned some functions to the *receveur général*, and the *argentier* became only one of several financial officials, keeping track of payments made by the duke and of extraordinary wages and pensions.<sup>26</sup>

<sup>23</sup> *Die Hofordnungen der Herzöge von Burgund*, 1, *Herzog Philipp der Gute (1407-1467)*, ed. H. KRUSE and W. PARAVICINI (Ostfildern, 2005), p. 135.

<sup>24</sup> J.H. MUNRO, "An economic aspect of the collapse of the Anglo-Burgundian alliance, 1428-1442", *English Historical Review* 85 (1970), pp. 225-244, at p. 240.

<sup>25</sup> MOLLAT, "Recherches sur les finances", pp. 306-307.

<sup>26</sup> BAUTIER and SORNAY, *Sources de l'histoire économique et sociale*, pp. 29, 30, 42.

## Codicological Analysis

### Form and Materials

Each monthly account from 1476 is presented in the form of a separate quire, consisting of several bifolia sewn in the middle. For unknown reasons, the quires have different shelf marks (B 3333 and B 3377); in the inventory they were placed in different sections. Since this part of the archive collections has not changed shelf marks since the middle of the nineteenth century, it can be assumed that the quires were kept separately for a long time and the connection between them was lost. Although the quires are not sewn together, thanks to the note made by Gerard de La Roche we know that they formed a whole.<sup>27</sup>

For all nine accounts the scribes used paper. Most of them are written on paper with the watermark “*écu au nom de Lile*” (the closest variant is Briquet’s No. 1886).<sup>28</sup> To a lesser extent, paper with the “*tête de bœuf*” was also used (the closest variant is Briquet No. 14236). Finally, the account for April is written on paper with the letter ‘Y’ in the watermark (the closest variant is Briquet, No. 9183). This paper was widespread in the north of France and the Netherlands.

In contrast to the monthly accounts, all examined *recettes générales* and accounts of the *maître de la chambre aux deniers* were made on parchment.<sup>29</sup> It should be noted that high-quality parchment was used for them, characterised by its light tone and velvety surface; tears are extremely rare and carefully sewn, and hair bulbs are practically invisible. It is also worth mentioning that Gregory’s rule is almost always respected in the *recettes*;<sup>30</sup> this may indicate that the manuscript has not been altered. As far as we can tell from the surviv-

<sup>27</sup> The account of the wages of the court for December 1475 has also been preserved (ADN, Lille, B 3377, matriculation 113554), but it is not authenticated by De la Roche, so it is not included in the present analysis. A verification note by De la Roche was also found at the end of the guard’s salary account; ADN, Lille, B 3333, fol. 1-8.

<sup>28</sup> C.-M. BRIQUET, *Les Filigranes: Dictionnaire historique des marques du papier, dès leur apparition vers 1282 jusqu’en 1600*, 4 vols. (Paris, 1907); online version: <[http://www.ksbm.oeaw.ac.at/\\_scripts/php/BR.php](http://www.ksbm.oeaw.ac.at/_scripts/php/BR.php)> (accessed on 18 October 2019).

<sup>29</sup> We have chosen for analysis the following manuscripts: Dijon, Archives départementales de la Côte-d’Or, B 1503bis; Courtrai, Archives de l’État, Fonds Goethals-Vercruysse, Ms. 326.

<sup>30</sup> Gregory’s rule describes the medieval practice of matching parchment folios in quire flesh-side opposite flesh-side and grain opposite grain; see C.R. GREGORY, “Les cahiers des manuscrits grecs”, *Comptes rendus de l’Académie des Inscriptions et Belles-Lettres* (1885), pp. 261-268.

ing *écrous*, they were also made on parchment, but not of such high quality. However, it is possible that the reason for their present condition stems from their format: unlike a bound codex, a roll is more open to influences of the environment. Of all documents analysed here, only the *écrous* were produced as scrolls; all other accounts were bound.

In the middle of each quire of monthly accounts, close to the fold, there is a perforation with a diameter of a few millimetres. Could it be that the quires were once sewn together or that additional materials were attached through sewing? It is possible; however, in the *recettes générales* and the accounts of the *maître de la chambre aux deniers* we do not see any holes. The various supplements to them (receipts, quittances, and so on), which were demanded by the *chambre des comptes*, seem not to have been appended to the accounts. Today these *portefeuilles* are kept in separate folders at the Archives départementales du Nord, Lille. *Écrous* were often attached to each other, but with double stitches. The holes observed on the monthly accounts were therefore probably made for some other purpose.

### *Page layout*

The typical page of the *recettes générales* and the accounts of *maître de la chambre aux deniers* is divided into three general parts. In the centre is the main text, which describes the source of income in the case of the *recettes*, or the purchases and different works, in case of the *depenses*. On the right margin we can find the prices for each item. The total sum is mentioned at the end of the section. The left margin is reserved for occasional remarks by the *maître de la chambre des comptes*, who checked the account. Ample space for each column, rubric, and entry, is a characteristic feature of the *recettes générales*. In general, such airy *mise en page* is thought to indicate the high status of the person to whom the document belongs.<sup>31</sup> However, this observation has been made on the basis of single-sheet documents, such as charters, and is hardly applicable to financial records. In this case, the wide margins were a necessity, because they were used to insert remarks during the verification and audit

<sup>31</sup> M.-J. GASSE-GRANDJEAN and B.-M. TOCK, “Peut-on mettre en relation la qualité de la mise en page des actes avec le pouvoir de leur acteur?”, in: *Les actes comme expression du pouvoir au Haut Moyen Âge*, ed. M.-J. GASSE-GRANDJEAN and B.-M. TOCK (Turnhout, 2003), pp. 99-123.

process. The complex layout of the text on the page is facilitated by regular ruling, which is always present on all folia of the *recettes générales*. Normally it was done with a lead stylus or ink. The same pattern is observed in the accounts of the *maître de la chambre aux deniers*.

The monthly accounts are characterised by a completely different organisation of the space of the parchment manuscript sheet. In the accounts that record expenses, the text is arranged in two columns, and in the account for July in three. In accounts that indicate salaries, the text is written over the full width of the sheet, and name and sum are linked with a long stroke, which is designed to prevent the reader from making a mistake. At the end of each column of each sheet we find the intermediate sum or subtotal, which was inserted to make further calculations easier. Similar intermediate calculations are found at the end of each item in the *écrous*, but not in the *recettes générales*, where sums are given only at the end of large sections. There is no ruling; the scribe was probably guided by the natural relief of the paper formed by *vergés* and *pontuseaux*.

### *Handwriting and Number of Scribes*

The main text of the *recettes générales* is usually written in one hand, while the margins are full of all kinds of insertions and corrections. The account was prepared to be presented to the *chambre des comptes* for verification. Wide margins are often so densely covered with comments that sometimes the structure of the text on the page is lost, requiring extra attention and effort on the part of the reader.<sup>32</sup> Nothing like this exists in the monthly accounts. Corrections are made there also, but they are not as common as in the *recettes générales*: most of them are related to adjustments of the amounts and were probably the result of calculation errors. In the main text of the monthly accounts it is possible to distinguish two different hands, plus the hand of Gerard de La Roche. This fact, combined with the layout of the manuscript text, suggests that these accounts were not originally intended for auditing, because there would simply be no place where the auditors might insert their notes.

<sup>32</sup> J.-B. SANTAMARIA, *La Chambre des comptes de Lille de 1386 à 1419: Essor, organisation et fonctionnement d'une institution princière* (Turnhout, 2012), pp. 169-181.

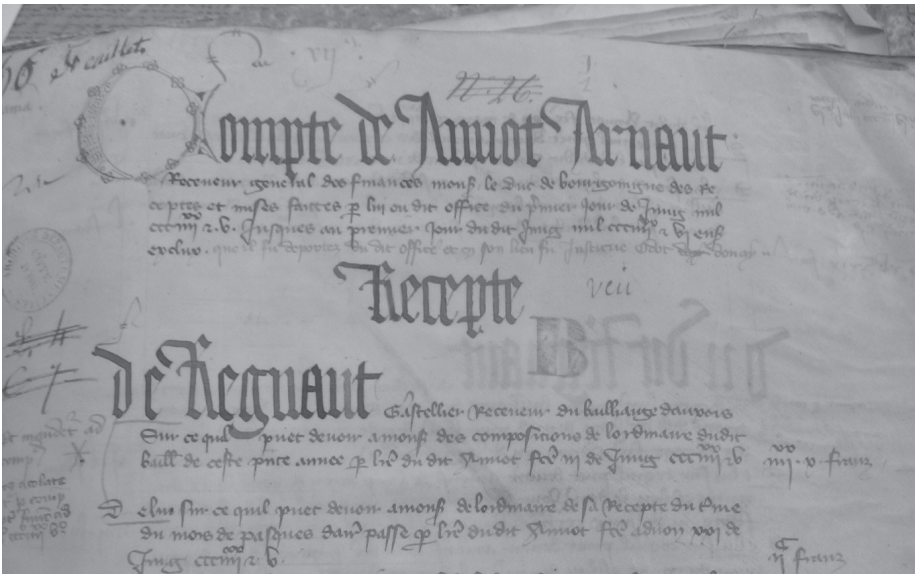


Fig. 1: Dijon, Archives départementales de la Côte d'Or, B 1462, f. 1r.

### *Decoration*

Finally, it is worth noting that the design of the monthly accounts is so poor that one might say it is almost absent. In general, the financial records of Burgundy were not particularly decorated; it is only on the first pages of the accounts that we encounter artistic elements. These are initials in the form of fish drawn with a pen (Fig. 1). However, these initials also disappeared very quickly from the Burgundian accounting offices. The point of their disappearance is, that the image of the fish was extremely widespread in the French royal chancery; consequently, by refusing to use this symbol, the dukes of Burgundy demonstrated their independence from the French Crown, which marked a decisive moment in their policy. It should be noted that, having abandoned French royal symbolism, the Burgundian administration did not implement its own iconographic programme in the design of the accounts. The only decorations in the *recettes générales* and in the accounts of the *maître de la chambre aux deniers* were the large letters of chapter titles drawn with several strokes of the pen.

We can trace the relationship between the document, paper, and scribes in the monthly accounts. First of all, it bears emphasis that there was no special division of labour between the different scribes. A scribe that we shall identify as ‘scribe No. 1’ made both types of entry, purchases and wages, and used different kinds of paper. In general, it looks as if he started his work and then his colleague stepped in to help him. Secondly, it seems that the text was written almost continuously and simultaneously. Analysing the layout of the text on the page of the *recettes générales*, we can try to establish the order in which the different parts of the text were written. Sometimes it is clear that this or that article was added after the entire page had been written down, because the handwriting is smaller and overlapping with the previously written text. As for the monthly accounts, they contain no additions, but only minor corrections.

The general characteristics of the quires of the monthly accounts are summarised in the table below.

Table 1: General Characteristics of the quires of the monthly accounts

No.	Shelf mark (ADN)	Type	Month	Watermark	Scribe	Reinforced
1.	B 3377 im 113552	Purchases	March	<i>écu au nom de Lile</i>	1	-
2.	B 3333 ff. 11-22v	Purchases	April	<i>écu au nom de Lile</i>	1	inside and outside
3.	B 3333 ff. 67-74v	Purchases	May	<i>écu au nom de Lile</i>	2	inside and outside
4.	B 3333 ff. 79-84v	Purchases	June	<i>écu au nom de Lile</i>	2	outside
5.	B 3377 im 113556	Purchases	July	<i>écu au nom de Lile</i>	2	-
6.	B 3333 ff. 23-40v	Wages	April	<i>letter Y</i>	1	outside
7.	B 3333 ff. 45-66	Wages	May	<i>tête de bœuf noz relié à une sorte de sourcils</i>	1	outside
8.	B 3377 im 113555	Wages	June	<i>tête de bœuf noz relié à une sorte de sourcils</i>	1	inside and outside
9.	B 3333 ff. 85-100	Wages	July	<i>tête de bœuf noz relié à une sorte de sourcils</i>	1	outside



In general, the foregoing analysis leads us to believe that the documents in question fall outside the standard accountability of the Burgundian state and not only because of their date. They have a different form and were written on paper, which was rarely used for accounts. Finally, unlike the other accounts, they were clearly not intended for verification. Here it is worth going back to the questions reviewed at the beginning of this essay: why do we not find similar or analogous accounts for other years? Why were these accounts established *after* the death of Charles the Bold? And what was their place in the general corpus of Burgundian financial records?

### *The Archives of Charles the Bold: Lacunae and their Interpretation*

As already emphasised, the Burgundian archives are traditionally presented as the richest in France. However, this impression was formed mainly on the basis of a comparison with the French royal archives, which suffered great losses in the fire of 1737.<sup>33</sup> It should also be noted that the end of the reign of Charles the Bold is documented worse than the earlier periods. It would make sense to assume that the reason for this was Charles the Bold's Swiss campaign, which ended in defeat. The archives followed the duke, and so parts of them could be lost in the aftermath of a battle. For example, at the battle of Grandson, the seals of Charles the Bold and of his brother Antoine were lost. The Swiss Peter Roth, captain of the Basel army, used Antoine's seal to close the battle report he sent to Basel.<sup>34</sup> But the hypothesis of archival losses due to defeats on the battle field was challenged by Werner Paravicini, who found later copies of many Burgundian documents. This means that they could not have been destroyed during the Swiss campaign; but perhaps they perished at the beginning of the French Revolution.<sup>35</sup> And, even this does not explain the selective nature of the lacunae, which occur mainly in 1475-1477.

Pierre Cockshaw has suggested that the loss of the documents was due to the intensive use of paper, which replaced parchment at the end of the reign of Charles the Bold.<sup>36</sup> But like the previous hypothesis, this does not explain why the documents for 1477 were lost, and documents for the later period, pertain-

<sup>33</sup> PARAVICINI, "L'Embaras de richesse", p. 66.

<sup>34</sup> *Charles le Téméraire: Catalogue d'exposition* (Bern, 2008), p. 334, Nos. 146, 147.

<sup>35</sup> PARAVICINI, "Ordonnances de l'Hôtel", p. 247.

<sup>36</sup> COCKSHAW, "Les archives bourguignonnes", p. 45.



ing to Habsburg rule, have been preserved. Be this as it may, the daily accounts of the household did not suffer losses during the Swiss campaign and the battle of Nancy, for if they had, they could not have served as the basis for the compilation of the monthly accounts.

### *Bureaucracy or Necessity?*

So, why was it necessary after the death of Charles the Bold to create the accounts discussed here? There are several hypotheses. First, the office might simply have worked through inertia for a few more years after Charles the Bold's death. The process of drafting documents and their verification by the *chambre des comptes* continued for years.<sup>37</sup> But we do not have similar documents for the reign of Charles the Bold or for an earlier period,<sup>38</sup> although we cannot, of course, exclude that these texts have been lost. Secondly, the compilation of these accounts may be the result of the Habsburg attempt to revise the Burgundian accounts to solve the financial problems inherited along with the Burgundian lands. This hypothesis would explain why there are no similar documents for other periods. Another explanation is inspired by codicology: perhaps these are, after all, randomly saved drafts. This explanation is supported by the use of paper, because in fifteenth-century Europe paper was still a material used for recording information that was not intended for long-term use.<sup>39</sup> For documents intended for permanent storage, like the *recettes générales*, parchment was commonly used,<sup>40</sup> although there were exceptions.<sup>41</sup> The distrust of paper is confirmed by the fact that most of the notebooks are reinforced in the middle, and some of them on the outside, with strips of parch-

<sup>37</sup> J.-B. SANTAMARIA, "Un maître prévaricateur à la Chambre des comptes de Lille sous Philippe le Bon: Roland du Bois", in: *La face noire de la splendeur: Crimes, trahisons et scandales à la cour de Bourgogne aux XIV<sup>e</sup> et XV<sup>e</sup> siècles*, ed. W. PARAVICINI and B. SCHNERB (Ville-neuve d'Ascq, 2009), p. 424.

<sup>38</sup> BAUTIER AND SORNAY, *Sources de l'histoire économique et sociale*, pp. 84-111, 199-205.

<sup>39</sup> *Lire le manuscrit médiéval*, ed. P. GÉHIN (Paris, 2013), p. 16.

<sup>40</sup> S. BEPOIX, F. COUVEL, and M. LEGUIL, "Entre exercice imposé et particularismes locaux: Étude codicologique des comptes de châellenie des duché et comté de Bourgogne de 1384 à 1450", *Comptabilités* 2 (2011), <<http://comptabilites.revues.org/491>> (accessed on 31 January 2017).

<sup>41</sup> M.-A. MOULIN, "Un exemple de comptabilité hospitalière: Les comptes de l'hôtel-Dieu Saint-Thomas d'Argentan (1402-1499)", *Tabularia "Études"* 10 (2010), <https://journals.openedition.org/tabularia/1252>> (accessed on 31 January 2017); COCKSHAW, "Les archives bourguignonnes", p. 45.

ment. This is a common phenomenon in the transition period from parchment to paper.<sup>42</sup> The differences from the other accounts also speak in favour of this hypothesis.

### Conclusions

As the research discussed in the introduction to this study shows, manuscripts can be usefully approached as material objects in all their diversity. This kind of analysis of the manuscript is apt not only to restore the contents of the text, but to lead to other important findings. In this case, it has helped us understand how the process of writing and checking the accounts unfolded. The analysis of the materials used in the manuscripts' production, of the decoration and other traces, has helped us assess the place of the manuscripts among the mass of Burgundian financial sources. The significant particularities displayed by the financial manuscripts analysed here confirm the initial assumption that they were fundamentally different from the general series of Burgundian accounts. The use of paper and the absence of minimal ornamentation is indirect evidence that the manuscripts were preparatory materials only that were not intended for long-term storage. The combination of the two disciplines, economic history and codicology (at first glance quite remote from each other), made it possible to draw conclusions that could not have been obtained through a conventional reading of the text of the accounts. This approach could, in principle, be replicated in other manuscript contexts.

The analysis of the *recettes générales* invites further reflection. Just as the philologist compares different variants of the same text to identify the original version, we could not help but try to relate the Burgundian accounts to similar contemporaneous records. The homogeneity of the content and form of the *recettes générales* suggests that they probably had a common prototype. Studies of other financial documents indicate that they have many similarities with each other and with the Burgundian *recettes générales*.<sup>43</sup> What could have

<sup>42</sup> SZIRMAI, *Archaeology of Medieval Bookbinding*, ch. 9.3.

<sup>43</sup> M. AUBRY, "Le comptable au travail : Les signes techniques en marge des comptabilités lilloises (1291-1369)", *Comptabilités* 4 (2012), <<http://journals.openedition.org/comptabilites/1128>> (accessed on 31 January 2017); D. ANGERS, "'Ideo ordinetur': Les comptes de la vicomté de Caen au crible de l'analyse des 'gens' de la Chambre des comptes", *Comptabilités* 4 (2012), <<http://journals.openedition.org/comptabilites/1055>> (accessed on 4 May 2019); M. LEGUIL, "Le châtelain, le compte et le clerc: Les acteurs de la reddition des comptes de châtellenie en

been their original model? Perhaps, as in other cases, it came from the institutions of the French kingdom. Most of the audit chambers, including those at Dijon and Lille, were founded on the model of the *chambre des comptes* of Paris. It seems that the borrowings did not stop with the general structure of Burgundian accountability, but may well have extended to its documentary practices and auditing procedures.



# The Rolls, the Prince, and their Depositories: The Archiving of Late Medieval Financial Accounts Reconsidered (Savoy, Mid-Fourteenth to Mid-Fifteenth Century)

GUIDO CASTELNUOVO

**D**uring the long winter of 1396-1397, a grave dispute arose between the mayors and deputies of the county's capital, Chambéry, on the one hand, and on the other hand some officers and commissioners of Savoy's *chambre des comptes* in the service of the young prince, Amadeus VIII. What was at stake? Why were the plaintiffs so outraged, crying foul and putting up a bitter argument against a decision which was seen as very unusual, “*contra morem solitum et contra consuetudinem*”? And what was this “customary practice”?<sup>1</sup>

In the deputies' words, the proposal aimed to transfer to some *loca remota* the “*computos reddituum patrimonii rerum et iurium vestrorum*” hitherto kept

<sup>1</sup> The two records at the heart of this dossier have been edited by P. COSTA DE BEAUREGARD, “Matériaux historiques et documents inédits extraits des Archives de la Ville de Chambéry”, *Mémoires de l'Académie de Savoie* 11 (1843), pp. 166-174, at p. 170.

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 183-202.

in the castle of Chambéry. The *mos solitum* was that the principality's archives – effectively its 'written memory' – were not to be removed from Chambéry. But now the officers of the *chambre des comptes* were seeking to relocate the financial archives to Bourg-en-Bresse, a castellany farther north, thus creating a new administrative centre for Savoy. Let us note straightaway that the documents involved in this archival dispute were the "*computi seu libri et rationes computorum*", that is the rolls and registers proceeding chiefly from the castellanies' and the general treasury's accounts, which were then stored in a single repository in the castle of Chambéry.<sup>2</sup> The roots of this repository can be traced back at least to the early decades of the fourteenth century: in 1351, the first statutes of Savoy's *chambre des comptes* directed the auditors to "*registrer en on papier touz les comptes qui se trouveront lay ou on les tient deus xxx. la anz encza, por ce que nul ne sen puisse perdre*".<sup>3</sup> This places the accounts' archive in Chambéry in the 1320s.<sup>4</sup>

Although the political dimension of the dispute of 1396-1397 falls outside the scope of this study,<sup>5</sup> the historical background can be reviewed briefly. At the twilight of the fourteenth century, Amadeus VIII – the future first duke of Savoy – was still a youngster and the policies of his principality were mainly controlled by his French relatives, above all by the duke of Burgundy, whose daughter Marie had married Amadeus, then aged ten, in Chalon-sur-Saône on 30 October 1393.<sup>6</sup> The marriage goes some way towards explaining the project of transferring the fiscal archive from Chambéry to Bourg. Capital of the baili-

<sup>2</sup> COSTA DE BEAUREGARD, "Matériaux historiques", pp. 168-69.

<sup>3</sup> C. NANI, "I primi Statuti sopra la Camera dei Conti nella Monarchia di Savoia", *Memorie della Reale Accademia delle Scienze di Torino* 34 (1881), pp. 161-215 (XVIII, p. 204).

<sup>4</sup> See P. RÜCK, *L'ordinamento degli archivi ducali di Savoia sotto Amedeo VIII* (Rome, 1977), p. 49. On the beginning of fiscal archives in nearby principalities: J. RICHARD, "Les archives et les archivistes des ducs de Bourgogne dans le ressort de la chambre des comptes de Dijon", *Bibliothèque de l'École des chartes* 105 (1944), pp. 123-169; *La France des Principautés: Les Chambres des comptes, XIV<sup>e</sup> et XV<sup>e</sup> siècles*, ed. Ph. CONTAMINE and O. MATTÉONI (Paris, 1996); O. MATTÉONI, "L'étude des Chambres des comptes en France à la fin du Moyen Âge: bilan, débats et enjeux", in: *Contrôler les finances sous l'Ancien Régime: Regards d'aujourd'hui sur les Chambres des comptes*, ed. D. LE PAGE (Paris, 2011); A. LEMONDE, "Le premier banc des comptes delphinal: Composition, influence et pratiques (1307-1340)", in: *De l'autel à l'écritoire: Aux origines des comptabilités princières en Occident (XII<sup>e</sup>-XIV<sup>e</sup> siècle)*, ed. Th. PÉCOUT (Paris, 2017), pp. 249-268.

<sup>5</sup> This is analysed in G. CASTELNUOVO, "Contra morem solitum: un conflit d'archives savoyard en 1397", *Reti Medievali Rivista* 9 (2008): 1-19, <<http://www.rmojs.unina.it/index.php/rm/article/view/urn%3Anbn%3Ait%3Aunina-3120>>.

<sup>6</sup> See F. COGNASSO, "L'influsso francese nello stato sabaudo durante la minorità di Amedeo VIII", *Mémoires de l'École française de Rome* 35 (1916), pp. 257-326.

wick of Bresse, adjacent to the Burgundian territories (Chalon is only seventy kilometres away), Bourg could become the new administrative and political centre of the principality; ironically perhaps, in January 1397 the Chambéry deputies delivered one of their letters of grievance into the hands of their count, who was then residing precisely in Bourg.<sup>7</sup> In the end, the archival journey envisaged in 1397 did not take place. When he came of age at the dawn of the fifteenth century, Amadeus freed himself from Burgundian guardianship. Furthermore, in a few decades the castle of Chambéry became the institutional and physical location of most of Savoy's 'written memory', to the point that in the middle of the century its ducal repository can be characterised as a good example of a centralised double archive, containing both the charters and land deeds of the *trésor des chartes* and the financial and administrative accounts.<sup>8</sup>

This paper focuses on the documents whose archival location was at stake in 1396-1397. What is the significance of the episode in terms of documentary policy, administrative strategy, and even ideological priorities? Who were the main protagonists in a dispute that involved a range of officials, from the city's deputies to the prince's officials? What can be said about the subsequent historiographical use and understanding of these multifaceted accounting records, from the fifteenth century to present-day scholarship? The approach of this case study in late medieval accounting and accountability is threefold: I will consider issues associated with the storing, archiving, and inventorying of the accounting records from the end of the fourteenth to the beginning of the sixteenth century, for both central records (such as the treasury rolls and registers) and local accounts (mainly the castellanies' rolls). Furthermore, I will deal with the key players of this archival game, striving to assess their documentary knowledge as well as their professional and social status. Lastly, I will endeavour to trace the possible links between the medieval archival history of these accounts and the way modern historiography has dealt (or not dealt) with them.

But first of all, let us sketch the documentary background of the 1396-1397 dispute and consider how it has been treated in archival and historiographical works. How do we know what happened? This is important because it tells a great deal about the documentary hierarchies which have emerged during the

<sup>7</sup> COSTA DE BEAUREGARD, "Matériaux historiques", p. 167.

<sup>8</sup> B. ANDENMATTEN and G. CASTELNUOVO, "Produzione e conservazione documentarie nel principato sabaudo", *Bullettino dell'Istituto italiano per il Medio Evo e Archivio Muratoriano* 110.1 (2008), pp. 279-348.



last six centuries and which historians are facing today. The missives of Chambéry's deputies which relate the conflict were 'supporting records' (*pièces d'appui*) included in the *libratae* (expenses rolls) of the mayors' registers.<sup>9</sup> They present a double documentary disadvantage, which can help to account for their neglect by historians. First of all, they form part of an urban documentation, which in Savoy has never ever been under the same limelight as that received by princely records;<sup>10</sup> in the case of Chambéry, the count of Savoy granted the burghers the right to elect the community's mayors (two or three of them) in the middle of the fourteenth century, and Chambéry's first mayoral roll dates from 1348.<sup>11</sup> Secondly, they belong to what we might call a world of accounts, dealing with financial and administrative records, a documentary genre has not yet received the historiographical attention it deserves. Since their publication by Costa de Beauregard in 1843, the letters concerning the episode have not stirred much curiosity. Thus the marginalisation of the episode is double: documentary, in that they have been associated with a minor type of administrative record, and historiographical, in that financial history has until recently not been at the forefront of scholarship on late medieval Savoy. It is a good example of the close relationship between the way documents were archived five hundred years ago and the challenges this poses to twenty-first-century historians.

For these reasons I have decided to start with historiographical issues, continue with the 1396-1397 protagonists, and end with an examination of the significance of the accounting records in the political, administrative, and cultural memory of a late medieval principality.

I. For centuries historians of medieval Savoy have not paid sufficient attention to the accounting documents of this principality – not surprisingly, considering eighteenth-century scholars' focus on the political and particularly dynas-

<sup>9</sup> COSTA DE BEAUREGARD, "Matériaux historiques", pp. 166-167.

<sup>10</sup> There are a few exceptions. Geneva is studied by M. CAESAR, *Le pouvoir en ville: Gestion urbaine et pratiques politiques à Genève, fin XIIIe -début XVIe siècle* (Turnhout, 2011). For Turin, see: *Storia di Torino*, 1, *Dalla preistoria al comune medievale*, ed. G. SERGI (Turin, 1997); *Storia di Torino*, 2, *Il basso Medioevo e la prima età moderna, 1280-1536*, ed. R. COMBA (Turin, 1997). For Lyon, see: J.-L. GAULIN, "La vigne et courtil d'Amédée V à Lyon: Note sur les comptes de la maison de Savoie appelée Le Temple (1320-1326)", in: *L'Histoire à la source: Actes, compter, enregistrer. Mélanges offerts à Christian Guilleré*, ed. G. CASTELNUOVO and S. VICTOR (Chambéry, 2017), pp. 317-329.

<sup>11</sup> R. BRONDY, *Chambéry: Histoire d'une capitale* (Lyon, 1988), p. 50.

tic history of medieval Savoy.<sup>12</sup> As we shall see below, the roots of this common indifference go back to the middle of the fifteenth century and the gradual shift in archival strategies towards favouring Savoy's inventories of land deeds and charters over the accounting records. Some of the eighteenth-century scholars were not insensitive to the appeal of late medieval accountability, however. One thinks, for instance, of François Capré, who in 1662 as president of Savoy's *chambre des comptes* wrote the first historical *Traité* on his office.<sup>13</sup> As noteworthy as it was, his essay dealt above all with the legislative and political history of the institution whose head he was. Capré published and discussed the oldest statutes of the *chambre des comptes*, dating from 1389; he also gave a first list of the medieval accounting officers, both auditors and presidents of the *chambre*. But he did not consider it useful to write about the accounting records themselves.

More significant still: if we move to the nineteenth century the picture does not change significantly. The rare publications dealing with some accounting rolls or registers quote or edit them (Costa de Beauregard's case) only incidentally. Even now, we have at our disposal very few editions dealing with Savoy's accounting records. Only one treasury roll, for the years 1377-1382, has been published in full in a little-known book from the 1930s.<sup>14</sup> Furthermore, the only critical edition of the mid-fourteenth-century chancery rolls dates only from 2001.<sup>15</sup> This makes studies of financial procedure particularly timely.<sup>16</sup> The same applies to the territorial accounts, whose critical editions are similarly rare, with the exception of the groundbreaking studies of Mario

<sup>12</sup> Samuel Guichenon's studies are the most telling examples; see V. CASTRONOVO, *Samuel Guichenon e la storiografia del '600* (Turin, 1965) and G. CASTELNUOVO, *Ufficiali e gentiluomini: La società politica sabauda nel tardo medioevo* (Milan, 1994), pp. 42-53.

<sup>13</sup> F. CAPRÉ, *Traité de la Chambre des comptes de Savoie* (Lyon, 1662).

<sup>14</sup> J. JACOD, *La comptabilité d'Amédée VI dit le 'Comte Vert', 1377-1382* (Torino, 1939).

<sup>15</sup> *Documenti sull'attività della cancelleria sabauda a metà del secolo XIV*, ed. A. BARBAGLIA, A. CALZOLARI, and R. COSENTINO (Turin, 2001).

<sup>16</sup> See G. CASTELNUOVO and Ch. GUILLERÉ, "Les finances et l'administration de l'État savoyard au XIII<sup>e</sup> siècle", in: *Pierre II de Savoie, 'le petit Charlemagne'*, ed. B. ANDENMATTEN *et al.* (Lausanne, 2000), pp. 33-125; Ch. GUILLERÉ, "Culture financière et fiscale en Savoie du XIII<sup>e</sup> au XV<sup>e</sup> siècle", in: *L'impôt dans les villes de l'Occident méditerranéen, XIII<sup>e</sup>-XV<sup>e</sup> s.*, ed. D. MENJOT *et al.* (Paris, 2005), pp. 469-484; ID., "Le financement de la Cour savoyarde du milieu du XIII<sup>e</sup> siècle au début du XV<sup>e</sup>: Essai de typologie des dépenses de cour", in: *Corti, poteri ed élites fra Savoia e Piemonte dal Basso Medioevo alla prima età moderna*, ed. L. GENTILE and P. BIANCHI (Turin, 2006), pp. 145-162; ID., "Finances et politique: L'érection du duché de Savoie sous Amédée VIII (1391-1416)", *Mémoires de l'Académie des Sciences, Belles Lettres et Arts de Savoie* 9.3 (2017-2018), pp. 294-322.

Chiaudano (again, dating back to the early 1930s)<sup>17</sup> or, closer to us, the valuable edition of the 1339 Faucigny's papal inquest.<sup>18</sup> As for the castellanies' rolls, the project at the Universities of Lyon and Chambéry is one of the significant achievements of the last decade: the thirteenth-century castellany accounts from French archives have been scanned and made available online; some of them have also been edited using digital tools.<sup>19</sup>

Let us now focus on the recent historiography from a qualitative perspective. We can observe that the historians of medieval Savoy – and in this they are certainly in good company! – have often reduced themselves to seizing from the rolls and registers what they were interested in for their investigations into the political, institutional, social, or cultural history of the principality. This makes for a somewhat limited, 'instrumental' use of the accounting records, covering a variety of research topics from diplomatic history to the growth of princely courts, from artists' fees to the gifts offered to the courtly entourage. Far be it for me to belittle the value and usefulness of these fields of study. But such studies concern themselves only too rarely with the financial and social world from which the accounting records emanate. And this preference for a utilitarian reading entails other liabilities. The first hazard is to take all the accounts' data at face-value, as 'objective' data – hence the risk of idealising the princes' exploits and the officers' performance, as when Savoy was suggested as the model of a blooming late medieval principality.<sup>20</sup> Inattention to the administrative and fiscal context in which these records were produced raises problems when one begins to categorise and rank them, even unreflexively. For instance, today most scholars do not challenge what is seen as an almost customary classification of medieval Savoy's documentary evidence, whose roots go back to the middle of the fifteenth century. This means that the *trésor des chartes*, with its princely charters and *instrumenta*, some-

<sup>17</sup> M. CHIAUDANO, *La finanza sabauda nel sec. XIII*, 3 vol. (Turin, 1933-1937).

<sup>18</sup> N. CARRIER and M. DE LA CORBIÈRE, *Entre Genève et Mont-Blanc au XIV<sup>e</sup> siècle: Enquête et contre-enquête dans le Faucigny delphinal de 1339* (Geneva, 2005).

<sup>19</sup> <<http://www.castellanie.net/>>. See furthermore the ANR research project GEMMA (Genève médiévale d'une méthode administrative: Formes et pratiques des comptabilités princières – Savoie, Dauphiné, Provence, Venaissin), co-ordinated by Armand Jamme: <<http://ressources.comptables.huma-num.fr/>>. See also the seminal paper by J.-L. GAULIN and Ch. GUILLERÉ, "Des rouleaux et des hommes: Premières recherches sur les comptes de châtelaneries savoyards", *Études Savoyennes* 1 (1992), pp. 51-108; and M. BURGHART, "Account rolls of medieval Savoy: Example of the castellany of Evian-Féternes in 1299", *Opuscula: Short Texts of the Middle Age and Renaissance* 2.3 (2012), pp. 1-30.

<sup>20</sup> B. DEMOTZ, *Le comté de Savoie du XI<sup>e</sup> au XV<sup>e</sup> siècle* (Geneva, 2000).

times associated with the dynastic chronicles or even with the protocols of the notaries-secretaries, is still often seen as the core of the princely written world.<sup>21</sup> Within this general framework, the accounts' evidence has, more often than not, taken a back seat. Furthermore, a documentary hierarchy is also at work within the accounting documentation itself. The records provided by the central administration (treasury rolls, chancery rolls, and the like) have been widely used, whereas the territorial accounts have been examined only in more restricted contexts. The case of the *computi seu libri computorum* of 1397 is a good example of a much more complex reality, if only we remember that the deputies' outcries (“*de re tam miranda et insolita contra eos*”) concern precisely the accounts' rolls and registers, which were stored since time immemorial (“*tanti temporis spacio, quod de contrario memoria hominis non existit*”) in the castle of Chambéry.<sup>22</sup> Therefore we can infer that, at the very end of the fourteenth century, in the narrative, administrative, and political memory of the Chambéry elites as much as in the eyes of the county's officers, these records represented a powerful archival symbol of the government's image and power. On that basis, I will now endeavour to investigate more closely both the nature of the 1397 records and the central figures in this dispute.

II. Let us examine now the key players of this accounting and archival game, because the twofold question of the access to documentary knowledge and of the socio-professional status associated with the keeping of the princely archives is central to the 1396-1397 conflict. While the rolls and registers have provided us with hundreds of names of local and central officers, it is worth mentioning that a large part of these officers – be they castellans or *clerici*, treasurers, *maîtres*, or *auditeurs des comptes* – more often than not cumulated central, territorial, and even courtly offices. At the same time, these officers defined themselves, and were defined, as nobles, jurists, or urban notables.<sup>23</sup>

As a social group, the prince's officers remind us somehow of Alice in Wonderland's Cheshire Cat.<sup>24</sup> This applies also to Savoy's accounting officers,

<sup>21</sup> However, see the critical interpretations of a Turin head-archivist already in the nineteenth century: G. FEA, *Cenno storico sui regi archivi di Corte, 1850* (reprinted Turin, 2006).

<sup>22</sup> COSTA DE BEAUREGARD, “Matériaux historiques”, pp. 170, 174.

<sup>23</sup> CASTELNUOVO, *Ufficiali*, pp. 9-12, 345-358.

<sup>24</sup> See G. CASTELNUOVO, “Comment représenter l'administration princière? Les officiers savoyards entre législation, littérature et iconographie” in: *Gouverner le royaume: le roi, la reine et leurs officiers: Les terres angevines au regard de l'Europe (XIII<sup>e</sup>-XV<sup>e</sup> s.)*, ed. Th. PÉCOUT (forthcoming).

described in the sumptuary laws included in the 1430 general statutes of the duchy. The president of the *chambre des comptes* is entitled to dress according to his own socio-professional status (“*juxta gradum et qualitatem persone sue*”), such as a knight, doctor, bachelor, or squire: “*milicie, doctoratus, licencie, scutiferie*”. As to the *magistri computorum*, their sumptuary rank will not exceed that of graduates in law or medicine.<sup>25</sup> Confronted with other social and professional types well established in the sumptuary book of the 1430 *Statuta*, such as the aristocracy (lords, knights, and squires) or the jurists, the prince’s financial and accounting officers fade and almost vanish as a socio-professional category,<sup>26</sup> in a way very similar to Alice’s cat: “‘Well! I’ve often seen a cat without a grin, thought Alice; ‘but a grin without a cat! It’s the most curious thing I ever saw in all my life!’”<sup>27</sup>

Thirty years prior to the sumptuary laws of 1430, the short dossier of 1397 heads in the same direction. It would be indeed oversimplified and misleading to think that this archival dispute depicts a clear-cut conflict between, on the one hand, some princely officers, here embodied by the two *magistri computorum* Étienne Barbier and Pierre Magnin, and, on the other hand, the representatives of Chambéry’s urban élites, represented by the two town deputies at the head of the 1397 embassy in Bourg-en-Bresse, Guillermet de Challes and Guillermet Chabod. Why is that? Without elaborating on the personal profile and the family ties of these four characters, I would just like to underline their affinities rather than their differences.

In the first place, Magnin, Barbier, Chabod, and Challes share some common features that point to a shared identity. All four are members of the urban notability, in this case of the Chambéry elites, halfway between the local bourgeois establishment and an urban aristocracy in the making (Guillermet de Challes is a knight; the Chabod, one of the preeminent Chambéry families, are just moving into the urban gentry).<sup>28</sup> Besides, the four of them are professionals

<sup>25</sup> See the recent critical edition of the 1430 *Statutes: La loi du Prince – La norma del Principe*, 2 vols. ed. F. MORENZONI and M. CAESAR (Turin, 2019), 2, *Compendium statutorum generalis reformationis Sabaudie*, ed. C. AMMANN-DOUBLIEZ (Turin, 2019), v. 14, p. 337.

<sup>26</sup> G. CASTELNUOVO, “Société, politique et administration dans une principauté du bas Moyen-Âge: Les officiers savoyards et le Cheshire Cat”, in: *Les noms que l’on se donne: Processus identitaire, expérience commune, inscription publique*, ed. E. SAVOIE (Paris, 2001), pp. 121-136, and A. BARBERO, “Stratificazione e distinzione sociale negli Statuta Sabaudiae”, in: *La loi du Prince – La norma del Principe*, 1, *Les Statuts de Savoie d’Amédée VIII de 1430: Une œuvre législative majeure*, pp. 197-212.

<sup>27</sup> LEWIS CARROLL, *Alice’s Adventures in Wonderland* (London, 1896), chapter 7.

<sup>28</sup> P. LAFARGUE, “Entre ancrage et déracinement: Les élites chambériennes et la fonction

of the written word and world. Three have most probably trained as notaries, which was the case of many other members of the city council of 1405. Later, they all pursued careers as princely officers, first as secretaries (with expertise in archival record-keeping) then as accounting officers, acting on behalf of their city (Chabod and Challes in 1396-1397) or serving the prince in the *chambre des comptes* as *clerici* and then *magistri* – the case of Barbier and Magnin in 1396, and, later on, of Guillermet de Challes, *magister computorum* of Amadeus VIII in 1416 alongside the very same Magnin.<sup>29</sup> During the 1396-1397 controversy, the urban deputies and the prince's officers represent two sides of the same coin. All served as leading experts in accountability and record-keeping and were almost interchangeable. Their rivalry looks like a contest between Savoy's capital and its prince, or at least a functional (perhaps even a personal) contest rather than a socio-professional antinomy. Barbier and Chabod, Challes and Magnin, all came from the same background; they embody a blend of professional ability focussed on the written world of accounts, of roots in the urban elites, and of upward social mobility tied to the prince's service.

Hence the importance of reducing the possible contradictions between local elites and princely service, especially when looking at Savoy's administrative centre, where urban notability, professional skills, and administrative appointments often go hand in hand. The contours of the 1396-1397 dispute invite the historians above all not to focus on the rise of the princely hold over Savoyard political society. This development is undisputed, and it highlights the formation of a specialised officers' group (working for the prince's government but also, more modestly, for the urban authorities) able to associate financial, writing, and accounting competences. At the same time, we should not overrate, at the end of the fourteenth century, the possibility of a prospective showdown between a top-down polity in the making (from the prince to the country via his officers) and the larger society searching for ways to resist the new princely demands by endorsing the administrative career of some of its members. In 1397 Chambéry's deputies and Amadeus's officers are actually

chatelaine", in: *Les châtelains des princes à la fin du Moyen Âge*, ed. G. CASTELNUOVO and O. MATTÉONI (Paris, 2006), pp. 189-219; P. LAFARGUE, "Les élites chambériennes et la cour de Savoie (XV<sup>e</sup> siècle)", in: *Corti, poteri ed élites fra Savoia e Piemonte*, pp. 177-192.

<sup>29</sup> Archivio di Stato di Torino, Sezioni Riunite, Inv. 41, mazzo 11, reg. 42, f. 385. Similar career, between town and prince, of Guignonet Maréchal, one of the Chambery deputies in 1405: "Maréchal Guignonet", in: *Dizionario Biografico degli Italiani* 70 (2008), <[http://www.treccani.it/enciclopedia/guignonet-marechal\\_\(Dizionario-Biografico\)>](http://www.treccani.it/enciclopedia/guignonet-marechal_(Dizionario-Biografico)>).



quite the same people; they do come from the same social and professional background, even if they are portrayed in some of their different functions. Equally noteworthy is the increase in opportunities for upward social mobility tied to expertise in documentary practices. Access to knowledge in its written form (and particularly knowledge tied to accounting) was associated with personal achievement – also benefitting one’s family and kin – in the service of the prince or the city.

Research dealing with the development of the princely administration has clearly played an important role in advancing our knowledge of Savoy’s transition to a modern state. Suffice it to say that scholarship has most often underlined the links between the growing numbers of princely officers, the increasing volume of their written records, and the shift from seigniorial domains to princely districts throughout Savoy.<sup>30</sup> The consolidation of the prince’s spatial domination and its various practices (justice, army, finance) also raises the question of the links between centre and periphery – a vast research topic, starting with the definition of what the periphery of a medieval state really means.

If we limit ourselves to the central administration, considerable work has been achieved by studying the connections between the accounting officers, the development of their technical procedures, and the implementation of the princely legislation on accountability beginning in the mid-fourteenth century. The recent historiography also deals with the evolution of the legislative tools used by the Savoyard princes and their administrative entourage to increase their control of offices and officers. The institutionalisation of the *chambre des comptes* is clearly underway during the second half of the fourteenth century (its origins go back to the princely purchase of the castle of Chambéry in 1295):<sup>31</sup> the first statutory orders are issued in Amadeus VI’s 1351 ordinances, in which references are made to the *clers* and the *mestres des comptes*.<sup>32</sup> The secretaries’ office (*officium secretarie*) is mentioned in Amadeus VI’s 1379 statute,<sup>33</sup> whereas the oldest accounting legislation solely devoted to “le

<sup>30</sup> For a historiographical overview, see G. CASTELNUOVO, “Avanti Savoia! Medievistica e principato sabaudo: Un percorso di ricerca (Italia, Francia, Svizzera, 1990-2016)”, in: *Gli spazi sabaudi: Percorsi e prospettive della storiografia*, ed. B.A. RAVIOLA *et al.* (Rome, 2018), pp. 17-31.

<sup>31</sup> CASTELNUOVO and GUILLERÉ, “Les finances et l’administration”, pp. 33-125.

<sup>32</sup> NANI, “I primi Statuti sopra la Camera”, xxxiii, p. 205. For a general presentation of the medieval evolution of the *chambre*: RÜCK, *L’ordinamento*, pp. 43-57.

<sup>33</sup> C. NANI, “Nuova edizione degli statuti di Amedeo VI dell’anno 1379”, *Miscellanea di*

*esdressement et bon gouvernement par le temps avenir de nos comptes*”, which names specifically Barbier and Magnin, was promulgated in 1389 by Savoy’s regent, Bonne de Bourbon.<sup>34</sup> This series of legislative documents gives us precious information about the institutionalisation of the *chambre des comptes*, whose staff is undergoing a process of professionalisation and hierarchical organisation, attested, for instance by the socio-professional partition between the simple clerks and the more eminent *magistri*. This process will be achieved by the creation of the office of president of the *chambre des comptes* during the first decades of the fifteenth century.<sup>35</sup> Yet, we still lack an in-depth prosopography of the fourteenth-century central accounting officers (clerks and auditors),<sup>36</sup> a thorough review of their prospective *cursus honorum* in the prince’s service (for example, what of the place of the princely secretaries and archivists?),<sup>37</sup> and a fine-tuned analysis of their professional and familial networks. We know, for instance, that the young Magnin acted in 1362 as *clericus* for dame Catherine de Viry;<sup>38</sup> this is just a trifling example, but it reminds us of the historiographical need to pay due attention to the connections between norms and local practices. It is worth reflecting anew on how administrative decisions taken at the centre were received in the territories.

Today, we still need a thorough study of the princely *chambre des comptes*, notwithstanding Peter Rück’s seminal work, focussing on the fifteenth-century organisation of the archives of the *chambre des comptes*, but with insights into fourteenth-century documentary practices and procedures. Many topics still deserve closer study, ranging from the methods of auditing to the issues they entailed. From a diplomatic, typological, and cultural point of view, an extensive survey of the auditing process and of the ratio between originals (of many kinds, from the *pieces d’appui* to the final, and theoretically faultless, version drafted by the *clerici*) and their glosses and copies – how many of them, by whom and at what moment of the accounting process were they made? – is a fascinating research field, which is just beginning to be carefully investigated, for example by Paolo Buffo.<sup>39</sup> Similarly, from a codicological and

*Storia Italiana* 22 (1884), LXIV, p. 288.

<sup>34</sup> NANI, “I primi Statuti sopra la Camera”, p. 206.

<sup>35</sup> CASTELNUOVO, *Ufficiali*, pp. 113-116.

<sup>36</sup> A partial attempt in CASTELNUOVO, *Ufficiali*, pp. 184-198.

<sup>37</sup> For the archivists, see now RÜCK, *L’ordinamento*, pp. 57-70.

<sup>38</sup> Archivio di Stato di Torino, Archivio di Corte, Protocolli ducali, 33, f. 21.

<sup>39</sup> In the case of the appanage of the Savoy-Achaëa cadet branch of the dynasty: P. BUFFO, *La documentazione dei principi di Savoia-Acaia: Fisionomia e prassi di una burocrazia notarile*



linguistic viewpoint, the gradual double shift, beginning with the very end of the fourteenth century, from rolls to registers and from Latin to French or Franco-Provençal, still deserves to be thoroughly investigated from an interdisciplinary perspective, with the crucial support of diplomatists and linguists.

With all this in mind, can we think in terms of a real ‘legislative modernisation’, and, if so, to what extent and with which chronology? In practice, the question can be put as follows: can we still retain the ‘classical’ analysis which has considered that, in the first decades of the fifteenth century, Amadeus VIII’s reign gave the princely offices and officers the tools – both legislative and documentary – to convert a multipolar medieval principality into a better organised Renaissance state? A good deal of scholarly research now tends to suggest that the political and institutional transition from a medieval principality to a Renaissance state is a much more complex question, for example inasmuch as it concerns officers’ standards of expertise and professional conduct.

At the same time, it is useful to inquire into the social and professional identity of the officials in charge of the accounts. They were not necessarily financial experts, as highlighted by the legislative distinction, the administrative division of labour, and the different patterns of recruitment between the general treasury and the *chambre des comptes*. We know that the general statutes of 1430 required the president, lords, and auditors of the *chambre* to be “*in arte calculacionis et computandi [...] perspicuous*”.<sup>40</sup> This representation of the accounting experts seems quite straightforward, insisting on calculation and financial skills. But it was far from unique: the urban elites serving in the other branches of the central administration, such as the treasury, were similarly described.

One of the most interesting issues that needs to be investigated further is the professional education expected from the personnel of the *chambre des comptes*. We have seen for instance, that many of its *clerici* and auditors had been trained as notaries. Some remarkable investigations have already been conducted on the role of notarial training and expertise for the Savoyard administration.<sup>41</sup> In the same vein, another compelling question concerns the offi-

*in costruzione* (Turin, 2017), pp. 245-295.

<sup>40</sup> *Compendium statutorum generalis reformationis Sabaudie*, II.33.1, p. 227.

<sup>41</sup> P. CANCELAN, “*Conradus imperialis aule notarius*: Un notaio del XIII secolo nell’assetamento politico della val di Susa”, *Bollettino storico-bibliografico subalpino* 80 (1982), pp. 5-34; EAD., “Notai e cancellerie: circolazione di esperienze sui due versanti alpini dal secolo XII ad Amedeo VIII”, in: *La Frontière: Nécessité ou artifice?* (Grenoble, 1987), pp. 43-51; P. CANCELAN and G.G. FISSORE, “Mobilità e spazio nell’esercizio della professione notarile: L’esempio dei

cers' levels of literacy, a question which, in Savoy, has not yet been scrutinised in depth. Furthermore, the part played by university training in a princely officer's career (particularly in that of a financial officer) has not been thoroughly studied. The impact of the founding of the University of Turin (beginning of the fifteenth century) on the recruitment of financial officers remains to be assessed.<sup>42</sup>

We have observed in the 1396-1397 dossier that on both sides the protagonists had the same socio-professional profile: urban deputies who were also the prince's officers; *auditeurs des comptes* who came from Chambéry but also held important local or central offices. Hence we see what we might today call a palpable *mélange des genres*, bringing together the princely request for professional expertise,<sup>43</sup> a plural administrative strategy from the officer's point of view, and a composite relational network. John Sabapathy's brilliant monograph points to the connections – and sometimes the tensions – between the definition of officers' responsibilities, the development of a culture of accountability, and the emergence of the 'modern state'.<sup>44</sup> This also applies in many ways to Savoy's administrative legislation, as we have just seen with the 1430 *Statuta Sabaudiae*. Yet, the same statutes require that the chamber's president, *magistri*, and auditors be selected among "*viros prudentes, probos, fideles... et in facultatibus ydoneos*".<sup>45</sup> Loyalty to the prince remained important even as it was coupled, since the fourteenth-century statutes, with an appreciation of administrative culture and 'memory'. The culture of administrative privilege helps us understand some of the reasons why in 1397 Chambéry's deputies were so eager to retain control over the accounting rolls and registers of their principality.<sup>46</sup> This brings us to the third focus of this paper: what does the

notai torinesi (sec. XII-XIII)", *Bollettino storico-bibliografico subalpino* 90 (1992), pp. 81-109.

<sup>42</sup> The scholarly cursus of the princely officers in the fourteenth century has not yet been properly investigated, but see some recent research on the beginnings of the University of Turin: E. BELLONE, *Il Primo secolo di vita della Università di Torino* (Turin, 1986); *Alma felix universitas studii Taurinensis: Lo Studio generale dalle origini al primo Cinquecento*, ed. I. NASO (Turin, 2004); P. ROSSO, '*Rotulis legere debentium*': *Professori e cattedre all'Università di Torino nel Quattrocento* (Turin, 2005); I. NASO, *Magistri, scholares, doctores: Il mondo universitario a Torino nel Quattrocento* (Turin, 2016).

<sup>43</sup> On expertise and its control: A. ABBOTT, *The System of Professions: An Essay on the Division of Expert Labour* (Chicago, 1988), pp. 15, 172, 208, 323.

<sup>44</sup> J. SABAPATHY, *Officers and Accountability in Medieval England, 1170-1300* (Oxford, 2014).

<sup>45</sup> *Compendium statutorum generalis reformationis Sabaudie*, II.33.1, p. 227.

<sup>46</sup> NANI, "I primi Statuti sopra la Camera", XXVIII, p. 204 (1351) and XXXII, p. 209 (1389).

1396-1397 controversy tell us about the records themselves, their archival value, and their prospective documentary, cultural, and political categorisation?

III. Since the late thirteenth century, the development of Savoy's *pragmatische Schriftlichkeit* can be summed up as a good case of expansion through simplification, clarification, and classification. The local and central rolls and registers multiplied, became more legible, were archived, and even inventoried. The 1397 dispute calls attention to the place held by the accounting rolls and registers in Savoyard administrative and political memory, as attested by the uproar in reaction to the plans for their relocation from Chambéry to Bourg-en-Bresse.

At the twilight of the fourteenth century, the princely archives were sorted into two different sets of repositories. The incipient *trésor des chartes* still lay scattered in several castles and deposits,<sup>47</sup> whereas, as we have seen, the bulk of the financial rolls was commonly stored, for many decades, solely at the castle of Chambéry. The organisation of the *chambre des comptes* through the 1351 and 1389 statutes provided an important institutional framework for the exponential growth of Savoy's administrative accountability and record-keeping.<sup>48</sup> By that point, the distinction between the *trésor* and the accounting records was not informed by a hierarchical logic – quite the opposite. The difference between the two depositories was not qualitative but functional and strategic. A 1396 patent letter received by Antoine Barbier makes precisely this point. The prince will defray his auditor for two complementary reasons: in his capacity of princely archivist, Barbier has to investigate the financial and accounting rolls (“*examinacio computorum*”); conversely, with regard to the archive of charters and land deeds, his role is one of conservation (“*custodia litterarum thesauri*”).<sup>49</sup> In Chambéry at the end of the fourteenth century, the fiscal records had thus a documentary, archival, and memorial importance equal to that of the emerging princely *trésor des chartes*.

<sup>47</sup> ANDENMATTEN and CASTELNUOVO, “Produzione e conservazione”, pp. 313-320. See also P. BUFFO, “Gérer la diversité: Les comptables des Savoie-Achaïe face aux comptabilités urbaines et ecclésiastiques”, in: *De l'autel à l'écritoire*, pp. 393-413.

<sup>48</sup> Compare with O. MATTÉONI, “Vérifier, corriger, juger: Les chambres des comptes et le contrôle des officiers en France à la fin du Moyen Âge”, *Revue Historique* 641 (2007), pp. 31-69; for the beginnings of the Dauphiné archives, see A. LEMONDE, “De l'inventaire de 1277 à celui de 1346: L'évolution du statut de l'archive dans la principauté delphinale”, in: *Les archives princières, XII<sup>e</sup>-XV<sup>e</sup> siècles*, ed. X. HÉLARY *et al.* (Arras, 2016), pp. 225-238.

<sup>49</sup> Archivio di Stato di Torino, Sezioni Riunite, camerale Savoia, inv. 16, vol. 42, fol. 211v; see also RÜCK, *L'ordinamento*, pp. 58-59.

Almost half a century later, the archival setting looks quite different. In the 1440s the princely archives appear split in two, both in a typological and hierarchical way. In the first half of the fifteenth century two inventories were produced (1405 and 1445). I will not analyse the first one here, which is the work of the secretary and commissioner Jean Balay (started in 1405, it was continued by many hands until 1437).<sup>50</sup> I will rather focus on the second inventory, known as the ‘Clairvaux inventory’ from the name of one of its authors, Henri de Clairvaux, princely secretary and archivist: its organisation suggests a palpable archival shift, helping us to appreciate better the way princely documents were preserved, classified and used in late medieval Savoy.

This inventory is the result of a direct princely order, dated March 1441, regarding the reordering of the Chambéry archives.<sup>51</sup> We might thus think of a simple, and almost axiomatic, equivalence: one prince, one capital, one inventory, one archive. The issue, however, is manifold. One prince: this is almost accurate, even if in 1441 Amadeus VIII had turned into pope Felix V, elected at the Basel council, while the Savoyard duchy was officially ruled by his son Louis.<sup>52</sup> One capital: again, this can seem factual enough, even if in Piedmont Turin was just on the rise.<sup>53</sup> One inventory – this is correct; but one archive – this is quite improper. Let us further explore this pair: the archives and their inventories.

What does the Clairvaux inventory contain? The answer seems quite simple: its twelve volumes deal only with the *trésor des chartes* of the Savoyard princes. The volumes are organised in a twofold way that tends to equate two different standards. The first six volumes deal with dynastic, political, and diplomatic documents; they are followed by six other volumes which deal with the administrative, seigniorial, and social documentation of the principality. These last six volumes are all subdivided by bailiwick and castellany, thus following a pattern which was already used in the princely registers drawn up

<sup>50</sup> The organisation of Balay’s inventory has been thoroughly investigated in RÜCK, *L’ordinamento*, pp. 75-102.

<sup>51</sup> Archivio di Stato di Torino, Sezioni Riunite, camerale Savoia, inv. 71, fol. 2v-3v. See RÜCK, *L’ordinamento*, pp. 68-69.

<sup>52</sup> See A. BARBERO, *Il ducato di Savoia, 1416-1536* (Rome and Bari, 2000), pp. 163-183. On Amadeus-Felix, see *Amédée VIII-Félix V, premier duc de Savoie et pape (1383-1451)*, ed. B. ANDENMATTEN and A. PARAVICINI-BAGLIANI (Lausanne, 1992).

<sup>53</sup> A. BARBERO, *Un’oligarchia urbana: Politica ed economia a Torino fra Tre e Quattrocento* (Rome, 1995); M. GRAVELA, *Il corpo della città: Politica e parentela a Torino nel tardo Medioevo* (Rome, 2017).

by the count's *notaires-secrétaires* of the first half of the fourteenth century.<sup>54</sup> The volumes reflect Savoy's administrative structure; thus an ideal topographical order is encapsulated within the Clairvaux inventory.<sup>55</sup>

By contrast, all reference to the rolls and registers – the records at the heart of the 1397 archival conflict – has vanished. By the mid-fifteenth century, the distinction between the two central repositories, the financial rolls on the one hand and the treasury on the other, seems quite clear. Their divergence is a question as much of political and documentary hierarchy as of technical and functional characteristics. Admittedly, both repositories are now centralised in Chambéry castle, but they tend to encompass two different kinds of written memory: the fiscal records take the shape of a memory of documentary conservation, whereas the *trésor des chartes* favours a memory of documentary creation.

The first memory, which we might call a 'new political memory', is associated with the archive of charters; its defining features are late centralisation and careful inventorying. The creation of an orderly *trésor des chartes* at Chambéry castle dates from the first decades of the fifteenth century, just when Savoy became an imperial duchy. Almost immediately the *trésor des chartes* was carefully inventoried as part of the creation of a princely archive. A new memory of the Savoyard written word was in the making, marked by better accessibility through information management tools. Conversely, the internal organisation of the Clairvaux inventory favoured a new classification system which emphasised the unity of the repository being inventoried.

But why were the accounts of the fiscal archive not included in the Clairvaux inventory? The answers are as cultural and political as they are functional. After having been examined and corrected upon being included in the princely archives – at least in theory, for in practice the accounting's review might occur years later<sup>56</sup> – the accounting records were left in storage in a dedicated room in Chambéry; one could almost say that they were frozen. There are many reasons for this, some practical and linked to the material and functional characteristics of these records. On the one hand, the fiscal records

<sup>54</sup> G. CASTELNUOVO, "Les protocoles des comtes de Savoie: Moyens et enjeux du pouvoir princier sur l'écrit", in: *L'enquête en questions: De la réalité à la 'vérité' dans les modes de gouvernement*, ed. A. MAILLOUX and L. VERDON (Paris, 2014), pp. 185-193.

<sup>55</sup> On the Clairvaux inventory: RÜCK, *L'ordinamento*, pp. 102-123; ANDENMATTEN and CASTELNUOVO, "Produzione e conservazione", pp. 334-39.

<sup>56</sup> See A. RIGAUDIÈRE, "Le contrôle des comptes urbains dans les villes auvergnates et vellaves aux XIV<sup>e</sup> et XV<sup>e</sup> siècles", in: *La France des Principautés*, pp. 207-242.

were displayed, until at least the end of the fourteenth century, in the form of heavy and conspicuous rolls which were stored in a series of numbered armoires every official knew about. Here one must note both the importance of the records' materiality and the fact that the transition from rolls to registers did not bring about major changes in the years 1370-1390. On the other hand, the accounting records most often reflected mutable socio-economic data which changed, if not every year, then every couple of decades. Inventorying the rolls and registers of the past, especially the countless castellanies' records, would have been considered a time-consuming task without much practical value. Yet, this reasoning is not fully satisfying, for otherwise we would not understand the reason why the 1396-1397 dispute dealt precisely with these accounting rolls and registers. In the same vein, albeit more than a century later, the renewed statutes of duke Charles II (1533) still required the prince's officers to take a close interest in the *archivium fiscalis* so as to prevent its *incuria* and the loss of many valuable documents. The duke formally asked his *advocati* and *procuratores fiscales* to draw up a book with "a double alphabetical index" of the names and places of the duchy's offenders and criminals.<sup>57</sup> Once again, this might seem a trifling example, but it calls attention to at least three major aspects. Even during the most difficult years of the French takeover, the Savoyard fiscal archive was still in operation. Admittedly, its collections were not comprehensively inventoried or even annotated frequently, but the fiscal repository did have some selected inventories, such as the criminals' book of 1533. Furthermore, the fiscal archive was headed by the officers and deputies of the *chambre des comptes* who, more generally, controlled the whole of the princely archival system since at least the end of the fourteenth century – in Savoy as in many other principalities.<sup>58</sup>

We can therefore highlight the value of this second princely memory, an archival and accounting memory which associates a technical recollection of the prince's powers (figures and lists, be they fiscal, financial, or judiciary) with the drive to highlight his prestige. However, the moment we go back to the first half of the fifteenth century, the bare fact that the *trésor des chartes* is twice inventoried in less than forty years whereas the fiscal depository is not, raises questions. Can we infer that an updated documentary hierarchy is then

<sup>57</sup> P.G. PATRIARCA, *La riforma legislativa di Carlo II di Savoia* (Turin, 1988), pp. 33-34.

<sup>58</sup> See ANDENMATTEN and CASTELNUOVO, "Produzione e conservazione", pp. 320-342, and the works cited *supra*, n. 4; see also A. TORRES FAUAZ, "Les archives ducales bourguignonnes: Une étude à la lumière de leurs inventaires les plus anciens", in: *Les archives princières*, pp. 159-180.

in the making? An administrative draft of the years 1435-1437, recorded in one of the ducal secretaries' registers, may help us answer this question.<sup>59</sup> In list form, an anonymous deputy presents a project of administrative reorganisation based on a new salary grid concerning all the prince's officers, both local and central. At the very end of the catalogue we find the names of two princely archivists, Aymon Lambert, and, significantly, Henri de Clairvaux. Both their functions and salaries differ to some degree. Henri de Clairvaux receives a double salary, 80 florins "*pro crota*", that is for the archive of charters ("*archivorum crota*"), and 10 florins "*pro clavaria computorum*", that is the fiscal repository. The same sum, 10 florins, is also approved for Aymon Lambert for the keeping of the accounting records.<sup>60</sup> From these entries we can deduce at least three main points. First, in the 1435-1437 catalogue, the names of the two secretaries-archivists complete the list of the central accounting officers (president and auditors); this means that the professionals of both princely archives, the *trésor des chartes* and the fiscal repository, were part of the same central office, which happens to be the fiscal administration – something we already noticed when dealing with some of the protagonists of the 1396-1397 conflict. Consequently, the second point is that the pivotal role played by the accounting offices as the principal monitoring body of the princely archive was ultimately strengthened, in Savoy as in many other late medieval kingdoms and principalities. Thirdly, the asymmetry in wages between the 80 florins paid to the treasury's archivist (perhaps in view of the prospective inventory of the *trésor des chartes*) and the 10 florins paid for the fiscal records' keepers can be read as an indication of a shift in the princely documentary hierarchy, even if the presence of two professionals of the fiscal repository reminds us of the quantitative weight of the fiscal rolls and registers then stored in Chambéry's castle.

Be that as it may, the immediate success of the Clairvaux inventory is indisputable. But in the long run access to the fiscal archive proved problematic, as the following episode illustrates. In the 1470s, the ducal secretary Perrinet Dupin, recently appointed first official historian (*chronicarum compositor*) of the dynasty by duchess Yolande de France and seeking to write a biography of Amadeus VIII,<sup>61</sup> tried several times to gain access to the princely ar-

<sup>59</sup> Translation and analysis in G. CASTELNUOVO, "Quels offices, quels officiers? L'administration en Savoie au milieu du xv<sup>e</sup> siècle", *Études Savoyennes* 2 (1993), pp. 3-43.

<sup>60</sup> Archivio di Stato di Torino, Archivio di Corte, *Protocolli ducali*, ff. 35 and 41v.

<sup>61</sup> Perrinet Dupin, *Chronicques de Savoie*, ed. Emanuele BOLLATI DI SAINT-PIERRE, 2 vols. (Turin, 1893); cf. I. COTTET, "La Chronique du Comte Rouge: Une chronique pour la duchesse



chives. First of all, Perrinet prepared a striking *Memorial des instructions necessaires a Perrinet Dupin pour les Croniquez de Savoye touchans les faiz notre Saint Pere*<sup>62</sup> because, he writes, “several pairs of eyes see better than one” (“*car pluseurs yeulx voyent plus que ung*”).<sup>63</sup> Dupin had thus drawn up more than fifty questions to the lord of Bannans, then president of the *chambre des comptes*. In the memorandum, Perrinet reminds his counterpart that he was promised an answer to another series of inquiries, an answer which he is still waiting for; furthermore, the president of the *chambre des comptes* had assured him that “the rest would have been searched for and found in the *chambre des comptes* registers” (“*et le résidu seroit trouver et serchier ex registres de la Chambre des Comptes*”).<sup>64</sup> Yet Dupin’s troubles were not over: all his requests went unheeded. The first official chronicler of Savoy’s dynasty mustered the courage to write a tearful letter to his patron, the mighty duchess Yolande, asking her to “help me collect the information for my memorial, because if you do not help me, I’m sure that nobody will help me”.<sup>65</sup>

We do not know the end of this minor drama, except that no chronicle of the first duke of Savoy has ever reached us. But here this is almost beside the point. The major issues are different. Perrinet was himself an official, and not a minor one: he was secretary to Duchess Yolande and duly remunerated by the treasury and the *chambre des comptes* as the court’s chronicler. We might then think he should clearly have had a free hand to look into the princely archives’ armoires, shelves, and boxes. Yet he was denied this opportunity by the officers in charge, who turned a deaf ear to all his requests. Furthermore, Dupin’s memorandum informs us that in the second half of the fifteenth century Savoy’s archives reported, from an administrative viewpoint, only to the *chambre des comptes*, no matter the record and repository involved. Actually, Perrinet gives details about some of the records he wanted to have a closer look at. They all relate to documents belonging to the *trésor des chartes* and not to the

Yolande”, in: *Écrire l’histoire et penser le pouvoir: États de Savoie, XV<sup>e</sup>-XVI<sup>e</sup> siècle*, ed. L. RIPART (Chambéry, 2018), pp. 27-39. On Perrinet Dupin, see D. CHAUBET, “Une enquête historique en Savoie au XV<sup>e</sup> siècle”, *Journal des Savants* (1984), pp. 93-125; A. BARBERO, *Il ducato di Savoia*, pp. 184-196, and ID., “Perrinet Dupin: L’historiographie comme mémoire d’Etat”, in *Écrire l’histoire*, pp. 19-26.

<sup>62</sup> The most recent edition is the one by CHAUBET, “Une enquête historique”, pp. 104-122.

<sup>63</sup> *Ibid.*, LIII, p. 121.

<sup>64</sup> *Ibid.*, LX, p. 121.

<sup>65</sup> “vous me soyez eydante a avoir les instructiccions susdites, car se vous ne me eydez je suis certain que nul ne me eydera”; L. CIBRARIO, *Storia della monarchia di Savoia* (Turin, 1840), I, p. XXVIII.



fiscal archive,<sup>66</sup> and yet only the *chambre*'s officers could grant permission to consult them.

It would be difficult to find a better example of the disjunction between the documentary evolution leading to two separate archives, the fiscal repository and the *trésor des chartes*, and the administrative structure whereby both archives were held in the same place (the castle of Chambéry) and under the authority of the same officers, as if the *chambre*'s status as the embodiment of accountability could justify its control of all official records. Dupin's letter to his duchess underlines a final basic point: one of the outstanding features of the princely archives – whether the *trésor des chartes* or the financial registers – was their culture of secrecy, preventing anyone, even the other ducal officers, to open these closed doors. Yet, the issue of secrecy does not concern only the archival records, whose control and keeping was, since the fourteenth century, dependent on the holding of the two keys, which in almost magical fashion unlocked the princely repositories – hence the name of the archivists: the *clavigeri*. Indeed, Perrinet concludes his letter to Yolande by insisting on the indispensable secrecy of his own chronicle. Hence, he promises the duchess to operate according to the habits of the French and English courtly chroniclers, namely “not to display his work to anybody” (“*quilz ne monstrent leur oeuvre a nul*”) for fear of being misunderstood and its sensitive information ending up in the wrong hands.<sup>67</sup>

This strategy of utmost secrecy applied equally to the fiscal accounts, the *trésor des chartes*, and the princely chronicles. However different, all these records shared a similar political, ideological, and memorial value, which is combined with the administrative control exercised by the *chambre des comptes*. From an anthropological viewpoint, it is a matter of utmost importance: how to define and restrict all information sharing in order to reserve it for authorised, official transmission?<sup>68</sup> In the end, the archival conflict of 1396–1397 must be understood in the context of this tripartite affirmation of the state, through administrative consolidation, the development of an ethic of service, and long-term political strategies.

<sup>66</sup> Some examples in BARBERO, “Perrinet Dupin”, pp. 21–23.

<sup>67</sup> CIBRARIO, *Storia della monarchia*, 1, p. XXVIII; see also the remarks of BARBERO, “Perrinet Dupin”, pp. 20–21. For a much larger investigation on the place of secrecy in the medieval cultural and political world, see now *La necessità del segreto: Indagini sullo spazio politico nell'Italia medievale ed oltre*, ed. J. CHIFFOLEAU *et al.* (Rome, 2018).

<sup>68</sup> M. GODELIER, *Au fondement des sociétés humaines* (Paris, 2007), p. 65.

Part Three

Financial Accounts and Local Communities



# Local Communities and Fiscal Reform in Late Medieval Savoy: Lords, Peasants, and Subsidies\*

NICOLAS CARRIER

**L**ike many other princes of the period, the counts of Savoy began to levy direct taxes on all or part of their subjects at the turn of the thirteenth to fourteenth centuries. After some local experimentation, they implemented taxation systematically from 1313. Their new, hearth-based tax, was generally called *subsidium*, and less frequently *donum*, *auxilium*, or *regalia*.<sup>1</sup> It was levied in addition to the dues that were properly seigniorial. The count of Savoy exacted these ‘subsidies’ from all his subjects, not only those under his direct lordship.

In Savoy, the seigneurs sought to exercise exclusive jurisdiction over the peasants to whom they gave land in tenure – a jurisdiction that included the

\* This article has been translated from French by Jean-Paul Rehr, Université Lumière Lyon 2/CIHAM.

<sup>1</sup> On these terms see the *Glosario Crítico de Fiscalidad Medieval*, <<http://gcfm.imf.csic.es>>, with exhaustive bibliographies on Italy, southern France, and the Iberian Peninsula.

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 205-228.

right of confiscation of lands in the case of insubordination or rebellion. From the twelfth century such peasants were called the ‘men’ (*homines*) of their lord, and in the thirteenth century they were variously known as *homines proprii*, *homines ligii*, and *homines talliabiles*. The latter terms reflect the fact that in the thirteenth century many lords were able to impose on their men the payment of a *taille* (‘tallage’); for some of the men the amount of the *taille* was theoretically at the discretion of the lord, for they were said to be taxed *ad misericordiam*. I have argued in a recent monograph that the *homines talliabiles* may be thought of as serfs.<sup>2</sup> Others, on the other hand, were able to obtain dispensation or relief from the *taille*, especially where their village or borough benefited from a charter, and thus were referred to as the ‘bourgeois’ (*burgenses*) of their lord, or his *homines liberi*. Moreover, the lords’ exclusive power over their men, *talliabiles* or not, was eventually challenged by the count of Savoy, who managed to extend his direct or appellate jurisdiction over the men of his noble subjects.

In this context, the stakes of the new princely tax regime were as follows: for the lords, it was an additional incursion of the count of Savoy into the exclusivity of power over their men. For the peasants, on the other hand, beyond the financial burden represented by the subsidies, the issue was whether they were compatible with personal liberty. In contrast to the *taille*, the taxes which a free man bore came in two forms. The first were customary, that is, not only ancient but also considered legitimate.<sup>3</sup> The second were fixed in an agreement, perhaps tacit, between the lord and the peasants; for example, a peasant might settle in a free town and thus have to pay communal charges. Certain subsidies were demanded under customary pretexts such as crusade, marriage, or the dubbing of the lord’s son, or even a visit or passage by the emperor. Other subsidies, however, which grew ever more numerous, were demanded for entirely new reasons: acquisition of rights and lands, expenses related to diplomatic missions, clearing of debts, and of course military expeditions. They therefore had no other justification except the ever-growing needs of the lord. The sole difference between the subsidies and the *taille* was the consent that the payers were assumed to have given to the taxes. It was thus important

<sup>2</sup> N. CARRIER, *Les usages de la servitude: Seigneurs et paysans dans le royaume de Bourgogne, VI<sup>e</sup>-XV<sup>e</sup> siècle* (Paris, 2012), esp. pp. 195–261.

<sup>3</sup> On the standards of legitimacy in customary taxes, see E.A.R. BROWN, *Customary Aids and Royal Finance in Capetian France* (Cambridge, Mass., 1992), pp. 35–69.

that the subsidies be deemed as having been granted *de gratia speciali*, that is to say ‘voluntarily’.

As elsewhere,<sup>4</sup> the subjects of the count of Savoy were consulted at deliberative political assemblies which, at least from the fourteenth century, carried the name ‘Estates’. The documentary material for a systematic history of the Piedmontese and Savoyard assemblies was gathered in the exhaustive work of Armando Tallone;<sup>5</sup> however, a modern synthesis is still much needed. The forms of these collective consultations were diverse. We know of assemblies such as the General Estates of Savoy, where all the subjects were in theory represented; the separate meetings of the so-called *ultramontane et cismontane* estates, that is the inhabitants of Piedmont separate from those of the western slopes of the Alps; and finally the regional assemblies, whose jurisdiction extended over one or another of the many ‘homelands’ (*patriae*) which made up the Savoyard principality. On the *cismontane* side, the most durable, powerful, and consequently best known Estates are those of Bresse and Vaud.<sup>6</sup> Nevertheless, the Savoyard political assemblies were not simply formed to respond to the financial demands of the prince, which could be put directly to the local communities. The subsidies pre-existed the Estates. In Vaud for example, we know of their existence in 1328, while the Estates are not attested until 1361. Even after this date, where the Estates responded very slowly or negatively, the prince did not hesitate to bypass them and appeal directly to the towns.<sup>7</sup>

In sum, the negotiations and compromises between the administration and the taxpayers were inseparable from the process of the levying of direct taxes in the Savoy in the late Middle Ages, at all stages and at every level. The object of this article is to study their forms at the lowest level – from the grass-roots, as it were: how did the urban and rural communities and the local lords react to the imposition of direct taxation? How did the administration adjust its demands and its tax-collection procedures to the realities, and frequently the resistance, encountered on the ground?

<sup>4</sup> M. HÉBERT, *Parlementer: Assemblées représentatives et échange politique en Europe occidentale à la fin du Moyen Âge* (Paris, 2014).

<sup>5</sup> *Parlamento Sabauda*, ed. A. TALLONE, *Parte Prima: Patria Pismontana*, 6 vols. (Bologna, 1928-1932), *Parte seconda: Patria Oltramontana*, 6 vols. (Bologna, 1935-1946).

<sup>6</sup> A. TALLONE, “Les États de Bresse”, *Annales de la Société d’Émulation et d’Agriculture (Lettres, Sciences et Arts) de l’Ain* 55 (1928), pp. 272–344; D. TAPPY, *Les États de Vaud* (Lausanne, 1988).

<sup>7</sup> TAPPY, *Les États de Vaud*, pp. 299-303.

The chief source for this study are the ‘subsidy accounts’ which were produced by the *Chambre des comptes* of Savoy and were thereafter stored in its archives. These are less known and studied than the castellany accounts to which they are at times linked, but like them they record the receipts originating from within a castellany, or *mandamentum*, the basic administrative unit of the Savoyard principality. They were produced on the premises of the *Chambre des comptes* at Chambéry, on the basis of the accounts of receipts and expenses rendered by the castellan, which were verified by the auditors (the ‘masters of the accounts’). The formal enrollment was done by a clerk who drafted the parchment rolls of the subsidy accounts. In contrast to the castellany accounts, however, the subsidy accounts did not record seigniorial land revenues but just the direct taxes. Following a preamble or incipit, containing the justification for and details of the collection of the levies, the accounts essentially repeat lists of hearths (*foci*), that is the habitation units subject to taxation. The definition of hearths, their breakdown, and eventually the exemptions were the main object of negotiations between representatives of the count of Savoy and the locals, both lords and local communities. My objective here is to explore what this negotiation entailed by looking at a series of accounts taken from the part of the Savoyard principality once referred to as *cismontane*, nowadays the Alpine valleys of France and Switzerland.

### *The regalia of 1313: a Flat Tax*

At the end of the thirteenth century, the count of Savoy demanded exceptional financial aid from certain of his subjects. In 1278 for example, he extracted from the inhabitants of the *mandamentum* of Allinges-Thonon, in Chablais, an *auxilium* to purchase a castle: namely 15 *livres* from the free town of Thonon and 10 *livres* from each of the rural districts (*mistralie*) of the castellany.<sup>8</sup> The inhabitants of the free burgs, although exempt from the *taille*, could not escape these exceptional taxes. At times they may even have been the only ones subject to the tax, as in the case of the levy of a *subsidiium* by Amadeus V in 1289 on the *burgenses* of Saint-Trivier (that is, only on the inhabit-

<sup>8</sup> M. CONSTANT, *L'établissement de la Maison de Savoie au sud du Léman: la châtellenie d'Allinges-Thonon, XII<sup>e</sup> siècle-1536* (Thonon-les-Bains, 1975), p. 208.



ants of the burg, not on all residents of this castellany) aimed at funding the purchase of Revermont from duke Robert II of Burgundy.<sup>9</sup>

The oldest Savoyard subsidy accounts that have come down to us date from 1313. This was a *regalia* levied by count Amadeus V to cover the expenses of the voyage he had made to Rome the year before at the side of his brother-in-law Henry VII of Luxembourg, who had travelled there to be crowned emperor.<sup>10</sup> Only a dozen accounts are extant, some linked to castellany accounts, others preserved in independent rolls, and they are divided between the Valais, French Savoy, and Piedmont, leading one to believe that this hearth tax was levied across all the Savoyard territories. According to the preambles of the extant accounts, all subjects of the count of Savoy within his *districtum*, that is under his sovereignty, were to contribute, whether they were his *homines* or the *homines* of another secular or ecclesiastical lord. The nobility were exempted, as well as the free towns and burgs.<sup>11</sup> In reality, the latter handed over negotiated contributions in subsequent years. In Chablais for example, the town of Thonon agreed an arrangement of 40 *s. gros tournois* in 1314;<sup>12</sup> in 1315, Saint-Maurice-en-Valais handed over 60 *s. gros tournois*. The overall amounts were negotiated by four representatives of the *burgenses*; however, it was the castellan himself who subdivided the allocations, at the rate of 6 *s.* for those hearths deemed *majores*, 4 *s.* for *mediocres*, and 2 *s.* for *minores*.<sup>13</sup>

The accounts list the names of villages for each of the parishes of the castellany – with the exception of those ‘free’ locations – with a list of taxpayers for each. Each unfree subject of the count of Savoy is therefore indexed in the list by village, parish, and castellany. Since the *regalia* of 1313 was a flat-rate tax, the population was classified according to their taxpaying capacity. We

<sup>9</sup> Castellany *computus* (hereafter CC) of Saint-Trivier-de-Courtes, Archives départementales de Côte d’Or, Dijon, B 9941; and see *Parlamento Sabauda*, I, 2, p. XLVII.

<sup>10</sup> G. COUTAZ, ‘Die Reichsarchivalien in Turin und die Beziehungen des Hauses Savoyen zu Heinrich VII’, *Mitteilungen des Instituts für Österreichische Geschichtsforschung* 89 (1981), pp. 241–267; B. ANDENMATTEN, ‘Le comte de Savoie Amédée V et le nerf de la guerre’, *Études savoisiennes* 4 (1995), pp. 19–31.

<sup>11</sup> “*Levatur dicta regalia ab omnibus infra districtum domini comorantibus, cujuscumque sint homines, exceptis tantummodo personis nobilium et habitatoribus in villis franchitis per dominum*”; CC Évian et Fétèrnes (1313–1315), Archives départementales de la Savoie (hereafter ADS), Chambéry, SA 15255. The issue of clergy is not raised here, but no taxpayer appears as such. It would appear that their exemption went without saying.

<sup>12</sup> CONSTANT, *L’établissement de la Maison de Savoie au sud du Léman*, p. 209.

<sup>13</sup> J. GRÉMAUD, *Documents relatifs à l’histoire du Vallais*, 8 vols. (Lausanne, 1875–1898), 3, No. 1379.

can thus distinguish between owners of a plough team (*jugum bovis*), of half a plough team (*dimidium jugum bovis*), those possessing only a hearth (*focus*), and agricultural labourers and farm-hands (*affanatores, manuoperarii, servitores*). Widows of whatever economic status benefitted from a tax relief. To take one example, the taxpayers of the castellany of Évian and Féternes in Chablais were as follows:<sup>14</sup>

Table 1: Taxpayers of Évian and Féternes, according to the *regalia* of 1313

	Number	Percentage	Amount
Owners of plough team	245	14.70%	18.0 <i>d. genevois</i>
Carpenters without a hearth	2	0.12%	14.0 <i>d. genevois</i>
Half-owners of plough team	174	10.44%	13.5 <i>d. genevois</i>
Hearths	1166	69.95%	9.0 <i>d. genevois</i>
Agricultural labourers	80	4.80%	6.0 <i>d. genevois</i>
Total	1667	100.00%	

Note: widows were taxed at 6 *d. genevois*, whatever their economic status.

Viewed by way of tax administration, the rural society of the Savoy seems to have been composed in the majority of independent peasants, each accounting for a *focus* or hearth. About a quarter stand out for a certain wealth that allowed them to be owners or co-owners of a plough team. This certainly corresponds with the facts on the ground in the valley floors. For example, the association of two or three farmers who pooled their draught animals and ploughed together is well attested in Chablais and Genevois at the end of the Middle Ages.<sup>15</sup> Yet *jugum bovis* and *dimidium jugum bovis* were also tax categories which at times had an indirect relation to the real conditions. The Valais castellany of Entremont apparently had a hearth rate of 20% *cum jugo*. This is a reflection of a mountainous area where ploughs were very rare, as the hills impeded their usage. The wealth of the presumed owners of plough teams must have consisted rather of livestock and pasture.<sup>16</sup> In the context of this *regalia*,

<sup>14</sup> CC Évian et Féternes (1313-1315), ADS, Chambéry, SA 15255.

<sup>15</sup> P. DUPARC, "Une communauté pastorale en Savoie, Chéravaux", *Bulletin philologique et historique jusqu'à 1610* (1963), pp. 309-330, at pp. 316-317.

<sup>16</sup> P. DUBUIS, *Le jeu de la vie et de la mort: La population du Valais, XIV<sup>e</sup>-XVI<sup>e</sup> s.* (Lausanne,

the ‘hearth’ is a designation of habitation as well as a farm. As such, two carpenters from Évian, likely without lands, are counted as “*non habente focum*”, while their tax amounts are among the highest of taxpayers. By the same token, the agricultural workers, representing 5% of taxpayers, are not recorded as possessing ‘hearths’. This situation does not necessarily suggest that they did not have independent lodgings, rather their own lands did not allow them to fully support themselves. They offered their services to others and were paid by the day for their labour: so it is that in the castellany of Saint-Maurice they were taxed at 3 *d.*, “*secundum quod locantur per diem, ad relationem castella-ni*”.<sup>17</sup>

With the exception of the free towns, negotiations do not seem to have played a large role in the levy of the 1313 *regalia*. The motive was customary, as it fell within the scope of the *fodrum* traditionally levied by the emperor when he journeyed to Italy. It is possible that the average tax per hearth varied from one castellany to another; the amounts are expressed in local currencies, which makes comparison difficult. Were the poorest exempt? It is likely, but they were not mentioned, save in the Piedmont castellany of Susa, where they represented 9.5% of the inventoried hearths.<sup>18</sup> Elsewhere, they are completely absent: without a doubt, they were not considered to be in possession of a hearth.

### *The Choice of Direct Taxation (1331-1372)*

The count of Savoy once again demanded the financial aid of his subjects at the end of the 1320s: a subsidy is attested for a scattering of castellanies in 1327. The accession of count Aymon in 1329 represented a turning point, however. He had first considered establishing a tax on commercial transactions, but due to the resistance encountered he finally settled for an alternative that seemed easier to implement: a direct tax. In 1331 he extracted a hearth tax accorded for five years from all or some of his castellanies, following visits in the territory by his advisors.<sup>19</sup> Another subsidy was obtained in 1347 for two

1994), p. 43, n. 16.

<sup>17</sup> DUBUIS, *Le jeu de la vie et de la mort*, p. 43, n. 17.

<sup>18</sup> *Ibid.*, p. 44.

<sup>19</sup> Their travel expenses are noted in the accounts cited by L. CIBRARIO, “Delle Finanze della Monarchia di Savoia ne’ secoli XIII e XIV: Discorso secondo”, in: ID., *Opuscoli del cavaliere Luigi Cibrario* (Torino, 1841), pp. 318-319.

years, but the rolls of only a handful of castellanies have come down to us from this period, rendering it difficult to ascertain the precise size of this particular levy. The subsidy of 1356, granted for three years, is the first for which we have the rolls of accounts largely preserved from across the Savoyard lands. The exactions of 1368, levied in an attempt to cover the costs of Amadeus VI's ruinous crusade to Gallipoli, are also well documented.<sup>20</sup>

While in the preambles of the subsidy accounts of 1331 the population of Savoy was grouped into three orders,<sup>21</sup> as of 1347 it was grouped into two: the *homines domini* who graciously conceded to the count a subsidy on their hearths, and the 'nobles and clergymen' who gave him the right to tax the hearths of their own men.<sup>22</sup> But whereas the clerics were exempted from the subsidy as such,<sup>23</sup> this was not the case with the nobility: the only nobles to escape taxation were those who had "*homines in quantitate*".<sup>24</sup> The minimal number of men one should have to be exempt is never indicated;<sup>25</sup> however, the *burgenses* who had sufficient numbers of them were also exonerated from tax, under the condition that their men pay the subsidy.<sup>26</sup> In order to avoid paying the tax themselves, the lords had to let the count impose it directly on their men, but this notwithstanding, the fact that this concession was sought from them points to the limits of princely sovereignty. Conversely, the *homines talliabiles* of the count of Savoy were more heavily taxed than those of other lords. In 1327, at Châtelard-en-Bauges they paid 12 *d.* per hearth, while the

<sup>20</sup> The object of study by J.-J. BOUQUET, "Quelques remarques sur la population du comté de Savoie au XIV<sup>e</sup> siècle, d'après les comptes de subsides", *Revue historique vaudoise* (1963), pp. 49-80.

<sup>21</sup> "*De subsidio concesso domino [...] per religiosos, nobiles et non nobiles ejusdem castellanie*"; subsidy account (hereafter CS) of Entremont (1331), ADS, Chambéry, SA 9090.

<sup>22</sup> "*De octo den. gros. tur. concessis domino per homines domini ejusdem castellanie [...] et de sex den. gros. tur. concessis domino per religiosos et nobiles super homines eorumdem dicte castellanie*"; CC Faverges (1347-1348), ADS, Chambéry, SA 11589.

<sup>23</sup> "*Nichil computat pro Johanodo et Perrodo de Desertis qui nominantur in registro focorum, qui sunt clerici et ab ipsis nichil recepit*"; CS Le Châtelard (1325-1327), ADS, Chambéry, SA 8837.

<sup>24</sup> "*De subsidio concesso domino de gratia speciali per banneretos, religiosos et ceteros nobiles ipsius castellanie ac per homines domini ejusdem castellanie [...] videlicet pro qualibet persona focum faciente in dicta castellanie IIII den. gros. tur. in principio anni durantibus dictis tribus annis, exceptis focis nobilium et aliarum personarum habentium homines in quantitate, qui nichil solvunt pro suis focis propriis*"; CS Yvoire (1356), ADS, Chambéry, SA 15772.

<sup>25</sup> The expression "*homines in quantitate*" first appeared in 1331; CS Entremont (1331), ADS, Chambéry, SA 9090.

<sup>26</sup> "*Exceptis religiosis, nobilibus et burgensibus homines solventes habentibus*"; CS La Rochette (1368), ADS, Chambéry, SA 9901.

*homines* of the nobles were taxed at 6 *d.*<sup>27</sup> In 1347 at Faverges they were charged 8 *d.* per year for two years, as opposed to 6 *d.* for the *homines* of the nobles.<sup>28</sup> In 1331 and 1356 on the other hand, the rate was the same for everyone. This was also the case in 1368, except that the lords who joined the count on crusade acquired the right to levy the tax themselves on their own *homines* to offset their expenses.<sup>29</sup>

The free burgs and towns continued to pay a negotiated fixed amount; however, the rate per hearth was as much as, and frequently more than, the amounts paid by the inhabitants of the countryside. The same phenomenon is found elsewhere,<sup>30</sup> and is not surprising when one understands the precise nature of the franchises accorded by the count of Savoy in the thirteenth century: the *burgenses* were *his* free men. This means that although they were free from the *taille*, this was only achieved by the granting of a privilege that acknowledged their special relationship with the count. Their situation with respect to taxes was therefore ambiguous: as free *burgenses* they were required to give their agreement to taxation, yet at the same time they were bound by the requirements of a loyalty more restrictive and thus more costly. In 1325, in the castellany of Châtelard-en-Bauges, 44 taxpayers resided “*infra franchises ville Castellarii*”. Among them were the *homines comitis* as well as the men of other lords who came to be under the protection of the count of Savoy. Together they paid a lump sum of 40 *s.*, or a little less than 1 *s.* per head of hearth. For the men of the count, this was equivalent to the tax burden of the inhabitants of the countryside; however, for the men of other lords, who, beyond the walls of the free burg of Châtelard were taxed 6 *d.*, it was two times higher.<sup>31</sup> In 1331, the costs for the *burgenses* were always heavier than for residents in the countryside, that is 6 *d.* to 8 *d.* per hearth per year over five years – even 10 *d.* at Chambéry – as opposed to 4 *d.* for other taxpayers.<sup>32</sup>

<sup>27</sup> CS Le Châtelard (1325-1327), ADS, Chambéry, SA 8837.

<sup>28</sup> CC Faverges (1347-1348), ADS, Chambéry, SA 11589.

<sup>29</sup> In Faucigny and Savoie Propre, where the extant accounts allow some calculations, this affected about one in five hearths; BOUQUET, “Quelques remarques sur la population du comté de Savoie au XIV<sup>e</sup> siècle”, pp. 60, 65.

<sup>30</sup> During the same period, the English king Edward I taxed the inhabitants of his domains and towns harder than other subjects; M. PRESTWICH, *War, Politics, and Finance under Edward I* (London, 1972), p. 179.

<sup>31</sup> CS Le Châtelard (1327), ADS, Chambéry, SA 8837.

<sup>32</sup> Inhabitants of free towns in Valais paid 6 *d.*; P. DUBUIS, *Une économie alpine à la fin du Moyen Âge: Orsières, L'Entremont et les régions voisines, 1250-1500*, 2 vols. (Sion, 1990), 2, p. 66 n. 35. In the bailiwick of Savoy proper they were taxed at 8 *d.* (CS Conflans, Pont-de-

The castellan and his subordinates appear to have been directly involved in the inventorying of hearths. At Châtelard, there is a mention in 1325 of a register (*registrum*) in which hearths were recorded which subsequently had to be corrected.<sup>33</sup> Where the subsidy was accorded for many years at a time, the castellan had to update the list of taxpayers with each new payment. He also added new arrivals<sup>34</sup> and removed those who left the castellany, changed jurisdiction,<sup>35</sup> fell into poverty, or died without inheritors. The subsidy accounts extant from Faverges in 1347-1348 for example, allow one to measure the effects of the Great Plague in this castellany. Between the first installment of All Saints Day in 1347 and the second one a year later, more than 45% of hearths had disappeared “*quia decesserunt propter mortalitatem, nullis hereditibus sibi relictis*”.<sup>36</sup> With respect to the men of the lords, the castellans delegated part of the work of taking the census and levying taxes. In 1356, the agent of the cathedral chapter of Geneva levied the subsidy on 24 hearths which the chapter possessed in the castellany of Monthoux.<sup>37</sup> In 1368, it seems that lords had to take a census of their own men: Jean de Blonay, a lord from Vaud, was fined for not having furnished the names of his 91 hearths, which he was required to contribute to the list at Chambéry.<sup>38</sup>

In 1331, the census-taking of hearths was a source of many conflicts. At Ugine, the overzealous castellan unduly imposed a tax on the subjects of the count of Geneva.<sup>39</sup> Conversely, the castellan of La Rochette forgot to tax nearly

Beauvoisin, La Rochette, ADS, Chambéry, SA 9004, 9736, 9896) and 10 *d.* at Chambéry; E. DULLIN, *Les châtelains dans les domaines de la Maison de Savoie en deçà des Alpes* (Chambéry, 1911), p. 129.

<sup>33</sup> See *supra* n. 23 and *infra* n. 46.

<sup>34</sup> E.g., in 1335 during the final phase of the subsidy, the castellan of Conflans added four hearths “*qui de novo venerunt ibidem hoc anno*”; CS Conflans (1333-1335), ADS, Chambéry, SA 9004.

<sup>35</sup> “*De subsidio predicto de quo supra ad plenum computavit non recuperavit aliquid pro [...] anno CCCXXXIII de VI<sup>XX</sup>XIII focus hominum domini episcopi Mauriane qui antea erant homines domini comitis et quorum juridictio venit ante terminum predictum ad manum dicti domini episcopi ex aquirimento facto a domino [...] comite*”; CS Tournon (1331-1335), ADS, Chambéry, SA 10443.

<sup>36</sup> CC Faverges (1347-1348), ADS, Chambéry, SA 11589: the castellan counted 148 hearths at All Saints in 1348, down from 270 exactly a year before. The effects of the Great Plague were similar in Maurienne; M.H. GELTING, “The mountains and the plague: Maurienne 1348”, *Collegium Medievale* 4 (1991), pp. 7-45.

<sup>37</sup> CS Monthoux (1356), ADS, Chambéry, SA 13996.

<sup>38</sup> BOUQUET, “Quelques remarques sur la population du comté de Savoie”, p. 72.

<sup>39</sup> In the parish of Marlens were found some men of the count of Savoy and his vassals, as well as peasants subject to the count of Geneva having nothing to do with the Savoy, and also

one in five hearths.<sup>40</sup> In the Entremont of Valais, the initial numbers were undervalued by about 40%; as it happens, the values are in fact round numbers, leading one to believe that the tax collectors had not even bothered to count the population. In various castellanies arrears began to be claimed as of 1338.<sup>41</sup> The undervaluation within certain castellanies might be explained by a certain caution expressed by castellans who were facing resistance from the population. The levy of a subsidy in 1331 led to a revolt at Saint-Michel de Maurienne: after stirring up certain “*consiliis de subsidio non solvendo*”, a part of the inhabitants decided to resist with arms. Defeated, they finally had to pay not only the tax but also fines, and a review of hearths undertaken in 1336-1337 raised significant arrears.<sup>42</sup>

The hearth tax was applied against “*persone focos facientes et tenentes*”, per the preambles of 1331. The subsidy was thus both a tax on habitation and on landed wealth; nonetheless, widows, because they were deemed incapable of cultivating their lands, were exonerated as of 1313 (as mentioned above), and systematically exempted as of 1362.<sup>43</sup> After 1313, hearths were no longer classified into different categories by virtue of their capacity to contribute. The preambles simply mention a flat amount demanded from each hearth, stating that the subsidy would be levied “*adjuvante divite pauperi*”. This principle appears first in the preambles of the subsidy of 1331 and was applied consistently thereafter. The meaning is clear: if the contributions of the poorest were lower than the average requirement, the wealthier inhabitants had to make up for it. Certain castellans indicated in detail in their accounts the actual amounts paid by each hearth, which enables us to see a great variation in contributions. At Pont-de-Beauvoisin for example, the average contribution per hearth in the

some hearths claimed by these two princes at the same time. The castellan initially claimed a tax over all the inhabitants of the parish, but in the end he had to deduct 11 hearths which were undeniably part of county of Geneva, and then a further 25 “*de quorum jurisdictione est questio inter dominum et dominum comitem gebennensem*”; CS Ugine (1331-1335), ADS, Chambéry, SA 12439.

<sup>40</sup> The castellan counted 776 hearths in 1331; CS La Rochette (1331-1335), ADS, Chambéry, SA 9896. An investigation entrusted to Etienne Alamand, commissioned for the purpose by the Court of Accounts, uncovered 180 more taxable hearths; La Rochette (1338), ADS, Chambéry, SA 9897.

<sup>41</sup> DUBUIS, *Une économie alpine à la fin du Moyen Âge*, 1, pp. 41-42.

<sup>42</sup> M.H. GELTING, “La communauté rurale, rouage de l’administration fiscale: L’exemple de la Maurienne (XIV<sup>e</sup>-XV<sup>e</sup> siècle)”, in: *Le Alpi medievali nello sviluppo delle regione contermini*, ed. G.M. VARANINI (Naples, 2004), pp. 17-34, at pp. 22-25.

<sup>43</sup> CS Yvoire (1362), ADS, Chambéry, SA 15774.



subsidy of 1331 was 4 *d. gros* per year over five years, but the actual remittances ranged from half a *denier* to 32 *d.*, that is to say by a factor of 1 to 64.<sup>44</sup>

In asserting the principle that the rich aid the poor, the Savoyard administration passed the responsibility for the problem of fixing the tax base onto the parish communities. The castellan of La Rochette states in his 1359 subsidy account that certain parishes in his castellany wanted to establish variable taxation, and others desired the same tax amount across all hearths. That mattered little to him, so long as the amount remitted by each parish met that which was agreed with the count.<sup>45</sup> In other words, the official contribution attributed to each hearth was no longer a share of the payable tax, but a simple factor of distribution.

In this context one can understand how the issue of exemption for the poorest became a bone of contention. It was in the interests of the tax administration to put them on the books and then let the wealthy pay for them. The latter, on the other hand, wanted those who were not able to contribute to the tax crossed off the taxpayers lists. The first hearths that appear to have been explicitly exempted were those of people who had been counted in error,<sup>46</sup> or fell into poverty after having remitted amounts in the first year(s) of a multi-year subsidy. So it was at Monthoux in 1357 when a man whose house burned down was given dispensation *pro amore Dei* for the last two installments of a subsidy agreed the year before; he was even refunded the amounts he had already paid.<sup>47</sup> In 1368 it seems that certain castellans at least attempted to force the wealthiest to pay for the impoverished, such as those at Ugine, where 16 hearths were counted which were not, however, able to contribute to the subsidy “*propter eorum maximam pauperitatem*”. The castellan requested that the other inhabitants make up for their contributions, a request which was refused. A number of them were fined and even imprisoned; however, “*obedire nullathenus voluerunt et de dicto aresto sine licentia recesserunt*”.<sup>48</sup> The tax-

<sup>44</sup> CS Pont-de-Beauvoisin (1331-1333) ADS, Chambéry, SA 9736.

<sup>45</sup> “*Item reddit computum quod recepit a personis infrascriptis pro subsidio supradicto, solventibus unus plus et alter minus in aliquibus parrochiis, qualibet persona unum florenum in aliquibus aliis parrochiis et tamen concessus fuit domino unus florenus pro quolibet foco*”; CS La Rochette (1359), ADS, Chambéry, SA 9899.

<sup>46</sup> “*Nichil computat pro decemcto aliis foci non hominibus domini contentis in dicto registro [...] qui sunt ita pauperes quod ab ipsis nichil potuit recuperare et non habent sustentationem suam*”; CS Le Châtelard (1325-1327), ADS, Chambéry, SA 8837.

<sup>47</sup> CS Monthoux (1356), ADS, Chambéry, SA 13996.

<sup>48</sup> CS Ugine (1368), ADS, Chambéry, SA 12443, cited in BOUQUET, “*Quelques remarques sur la population du comté de Savoie*”, p. 53.



payers were still more ill-disposed to a show of tax solidarity with the poor from *outside* their lands. In the same subsidy, the *burgenses* of Saint-Maurice complained to the count of having to pay for certain migrants (*advene*), who lived hand to mouth or by begging and possessed nothing, yet just the same were counted as hearths. The comital administration opened an investigation into the matter, but we do not know the outcome.<sup>49</sup>

### *The Reform of 1372*

No other subsidies appear to have been levied in the Savoyard lands west and north of the Alps until 1372. Possibly because of the resistance encountered four years earlier, the subsidy requested in that year – to finance Amadeus VI's campaigns in Piedmont – was levied according to much more restrictive rules, which would subsequently hold sway over levies through the beginning of the fifteenth century. The rules first of all affected the lords and their men. For the first time, the minimal number of men a noble must have to be exempted from personal taxation was specified; it was fixed at three. At the other end of the noble hierarchy were the bannerets. A distinction was made according to whether they exercised over their men *jurisdictio omnimoda*, that is both low and high justice. The subsidy in effect was due

*tam per homines proprios domini quam per homines banneretorum, nobilium et religiosorum quorumcumque [...] ad rationem II florenorum boni ponderis pro quolibet foco, exceptis hominibus propriis banneretorum in quibus dicti bannereti omnimodam habent jurisdictionem qui non solverunt nisi I florenum dumtaxat pro quolibet foco [...]. Ceteri vero homines banneretorum predictorum in quibus ipsi bannereti omnimodam non habent jurisdictionem vel in alia jurisdictione existentes solverunt prout homines domini.*<sup>50</sup>

For the first time, taxpayers were not classified according to whether they were men of the count of Savoy or of other lords; in other words, traditional seigniorial rights over men lost all their power. What mattered was the ability to exercise high justice, including capital punishment; where a lord had high justice rights, the count levied only half of the tax. Perhaps the other half fell

<sup>49</sup> GRÉMAUD, *Documents relatifs à l'histoire du Vallais*, 5, No. 2126.

<sup>50</sup> CS Samoëns (1372), ADS, Chambéry, SA 14533.

upon the immediate lord, but the subsidy accounts are silent on this.<sup>51</sup> The tax levies that followed were applied equally to all the count's subjects, both directly under him or under other nobles. The exercise of high justice would, however, become an important legal threshold in the fifteenth century.

These clearer rules allow us to reconstruct more accurately the steps of the process of levying the tax. The first step was of course preparing a census of taxpayers. This task was entrusted to a special commissioner deputised by the court of accounts. Thus in the *bailliage* of Faucigny, the census-taking was done "*per Johannem Pellynti, clericum et commissarium supra nominibus focorum perquirendi in terra Foucignaci*".<sup>52</sup> The resulting census of hearths could then be contrasted with the accounts rendered by castellan, who then had to justify the absence of any *foci* from his lists. However, he had first to correct any errors in the census taking: in one such case the castellan of Montjoie had to prove that the *bastardus de Byonneys* and the *bastardus de Lou Requens* were one and the same taxpayer.<sup>53</sup> In another instance, the castellan of Seyssel obtained a deduction for the tax expected *pro dicto Jomart*, which was recorded elsewhere under the name *Petrus Jomardi*.<sup>54</sup>

One can deduce also the tax payments of the seigniorial agents who were involved in the levying of the subsidy. Their labour afforded them an exemption from the tax. We see for example, that in 1372 the subsidy tax imposed on the 388 hearths of the castellany of Montjoie required six agents.<sup>55</sup> In Faucigny, the census of the aforesaid year served as reference point for the subsidies of 1373, 1378, and 1379. The list of hearths produced by Jean *Pellynti* were copied and recopied from year to year in the accounts. The official tax per hearth was applied, ending up in a theoretical income which in time became more and more of a fiction. There followed a series of deductions which progressively brought the numbers in line with the real tax revenues. After seven years the initial census was manifestly no longer an accurate guide to collections. When a family head recorded in 1372 died without a solvent inheritor, the hearth was deducted. The list of the dead was thus recopied year after year, growing in number each time. However, other families had a change of head, and the real taxpayers were recorded under the name of a dead father or the purchaser of their property. In 1379, it became difficult to make the link be-

<sup>51</sup> Later texts suggest this; see TAPPY, *Les États de Vaud*, p. 314, n. 207.

<sup>52</sup> CS Montjoie (1372), ADS, Chambéry, SA 14143.

<sup>53</sup> CS Seyssel (1372), ADS, Chambéry, SA 15855.

<sup>54</sup> CS Montjoie (1372), ADS, Chambéry, SA 14143.

<sup>55</sup> CS Montjoie (1372), ADS, Chambéry, SA 14143.

tween the reference list and the facts on the ground, as demonstrated by two sets of corrections made by the castellan of Montjoie. One household head believed to be alive had quit the world 25 years before, that is, well before 1372; two others died twelve years beforehand, six more ten years before, and three others at least eight years before. Five had emigrated, and finally five hearths, according to the castellan, had never even existed!<sup>56</sup> Clearly, he was having trouble clarifying the situation.

It was thus necessary to take new inventories of hearths. New lists were put in place for the subsidies of 1384 and 1387, and they continued to be used for a long time. At La Rochette for example, the verification of the subsidy accounts of 1399, 1401, and 1402 was based on the lists which had been in service since 1387. From the 459 hearths on the list of that year the castellan in 1399 removed 188 dead and 13 emigrants, a drop of more than a quarter, undoubtedly the result of the recurrent epidemics.<sup>57</sup>

Any deduction requested by the castellan was only accorded if he presented sworn, witnessed confirmations. This was normally handled by the parish priest or vicar, attended by certain *prud'hommes*. Their testimony was recorded by a notary who drafted a document that the castellan could submit to the *Chambre des comptes*. This system of proof was deployed for the dead and emigrants; however, it was first established for the census and exoneration of heads of insolvent families. Implemented as of 1372, it is particularly well described in the preamble to the subsidy accounts of 1379. This was a tax agreed for two years at the rate of one florin per hearth each year. It was levied

*taliter quod divites pauperes adjuvent, item quod summa plus solventium in quolibet terminorum quantitatem trium florenorum non excedat, item quod pauperes, orphani, vidue et alie persone miserabiles nichil habentes nichil omnino solvant de subsidio predicto nec aliis pro ipso. Item quod super et de dictis pauperibus, orphanis, viduis et aliis personis miserabilibus nichil habentibus scetur et credatur in singulis parrochiam [sic] testimonium et relationes cum juramentis curatorum et quatuor proborum hominum.*<sup>58</sup>

Reading the details of the mechanisms of the tax levy found in this text, it becomes clear they sought to appease certain dissatisfactions among the wealthiest taxpayers – those who undoubtedly could make their voices heard

<sup>56</sup> CS Montjoie (1379), ADS, Chambéry, SA 14146.

<sup>57</sup> CS La Rochette (1387, 1399-1402), ADS, Chambéry, SA 9903-9904.

<sup>58</sup> CS Montjoie (1379), ADS, Chambéry, SA 14146.

best – notably through two concessions accorded to them. The first was that, while the principle according to which the wealthy must help the poor was reaffirmed, the sliding scale of taxation was limited: no one was to pay more than three times the average tax per hearth. Second, those who were not able to pay the tax even by a little were removed from the list of taxable hearths, along with the dead and emigrants. The message is clear: this measure of tax leniency was not addressed to the poor but rather to the wealthy, in that they were no longer compelled to completely pay for the least fortunate. In 1372, the Savoyard administration explicitly joined the roundly held conception that ‘making a hearth’ was not merely about residence, but also about having property from which one could earn a livelihood and pay taxes. A minimal tax rate was established, one which set an effective legal definition of the poverty line. Such a definition does not appear in the account preambles, but one can see, for example in the accounts of Montjoie, that it was fixed at 3 *s. genevois*, or 22% of the average tax; those who could not pay this amount were exonerated.<sup>59</sup>

The Savoyard administration attempted to back away from this concession during the tax levied in 1387 to finance the repression of the Tuchins of the Canavese (in Piedmont). It was implemented with particular harshness as it weighed upon all hearths, both of the count and other lords, “*nullo foco penitus excusato, ita tamen quod divites pauperes adjuventur*”.<sup>60</sup> The impoverished hearths were no longer excused, their amounts owed weighing on the solvent taxpayers. The discounting of the poorest hearths was renewed as of the subsidy of 1399, although with a certain largesse in the taxes levied around the turn of the century to finance the defence of Piedmont against the *condottiere* Facino Cane. Moreover, in 1402 the instructions were to exempt not only the indigent, but also the *modicum habentes*.<sup>61</sup> It was not only for economic reasons that the sections of exemptions for the poor in the registries of hearths changed. Table 2 assembles samples from four castellanies:

<sup>59</sup> Thus Aymon Palliers was exempted “*quia est pauper, egenus et nulla bona habens unde III solidos solvere potuisset*”; CS Montjoie (1379), ADS, Chambéry, SA 14146. The gold florin of good weight was valued at 13.5 *d. gros* or as much in *sous genevois*.

<sup>60</sup> For example CS La Rochette (1387), ADS, Chambéry, SA 9903.

<sup>61</sup> CS Samoëns (1402), ADS, Chambéry, SA 14537.

Table 2: Exempted poor hearths as percentage of total subsidy

	Entremont <sup>1</sup>	La Rochette <sup>2</sup>	Seyssel <sup>3</sup>	Montjoie <sup>4</sup>
1372		1.60%	0.10%	4.10%
1373	10.70%		26.20%	20.30%
1378	11.70%			4.40%
1379	13.10%			9.00%
1384	15.00%		12.80%	3.80%
1387				53.20%
1399	11.60%	11.20%		43.00%
1401	31.00%		38.90% (17.80%)	
1402				49.10%

<sup>1</sup> DUBUIS, *Une économie alpine à la fin du Moyen Âge*, 2, n. 106, p. 70.

<sup>2</sup> CS La Rochette (1372-1402), Chambéry, ADS, SA 9902-9904.

<sup>3</sup> CS Seyssel (1372-1401), ADS, Chambéry, SA 15855-15859.

<sup>4</sup> CS Montjoie (1379), ADS, Chambéry, SA 14143-14152.

A brief jump in the subsidy of 1373 is observed in two castellanies; this must almost certainly be correlated with the change we saw in the attestations of insolvency given by the parish priests and *prud'hommes*. In the accounts which preceded and followed, the attestations are made case by case. So it was at Montjoie in 1379 that Mermod des Granges was a “*pauper homo et egenus, nulla bona habens unde se nec ejus familiam sustentare possit*”; Guillaume Beziers was “*infirmus, jacens in lecto, impotens, pauper et egenus et non habens unde possit vivere nisi de piis elemosinis vicinorum suorum*”; Pierre Oysellent was “*egrotus et lazarus et non habet unde vivere possit*”.<sup>62</sup> One can easily cite other examples. With their vivid, realistic detail, the attestations bring home the lived misery which represented less (indeed much less) than 10% of hearths. The attestations of 1373 were all equally given under oath and before a notary, but they frequently lumped together the poor, the emigrants, and the dead.<sup>63</sup> This blurring is probably a reflection of the somewhat lower requirements of the Savoyard administration, as this subsidy was not levied

<sup>62</sup> CS Montjoie (1379), ADS, Chambéry, SA 14146.

<sup>63</sup> Alike those exempted in the parish of Corbonod, in the castellany of Seyssel: “*Quidam ex ipsis sunt pauperes, miserabiles, nullum focum facientes, alii impotentes, claudi, ceci et alii absentaverunt patriam taliter quod dictum subsidium solvere non potuerunt*”; CS Seyssel (1373), ADS, Chambéry, SA 15856.

without difficulty. Targeted at financing a campaign by Amadeus VI in the Milan region, it was not imposed on the men of the lords who made up the comital army. In a period when the subjects of the count of Savoy were still not accustomed to being taxed every year, the resulting taxpayers would have been nothing short of upset at having to pay a tax of 1 *fl.* per hearth, which followed on the heels of the 2 *fl.* extracted from them the previous year. In various places the imposition of taxes elicited revolts. At Saint-Maurice for example, the tax collector specially assigned to this levy and the lieutenant of the castellan met with the resistance of the *burgenses*. When the former wanted to confiscate the rebels' houses and seal their doors, they were chased with rocks by a crowd enraged "*per mulieres conditionis abjecte et alias infimas personas*". In a letter of remission issued the following August, Amadeus VI withdrew the tax and forgave the revolt.<sup>64</sup> All of this leads one to believe that the increase in the number of exemptions seen in 1373 can be explained chiefly by taxpayer antipathy meeting the forbearance of the administration.

The administration in effect knew when to bend if needed and negotiate with the local communities, usually when they were powerful and institutionalised. Such was the case in the Maurienne where their reaction to the tax has been solidly documented and studied by Michael Gelting. After repressing the revolt of 1331, the Savoyard administration realised that they needed to proceed somewhat gently. So certain freedoms were granted to many parishes in exchange for the subsidies of 1346 and 1364.<sup>65</sup> In 1372, the subsidy was imposed in the Maurienne much as it was in other parts of the principality of Savoy. The rigorous accounts of hearths from that year continued as elsewhere to be the reference list for subsequent tax levies. Nevertheless, unlike in other castellanies, no new census was taken in 1384. As of 1385, every *métralie* of the great castellany of Maurienne paid a round amount or an amount otherwise manifestly negotiated.<sup>66</sup> We have some insight into the stakes of the negotiations of 1391. In this year Amadeus VII conceded to a variety of localities of Maurienne charters of freedoms which took as their chief objective the ending of the abuse of seigniorial officers in matters of justice, including abusive seizures and arbitrary incarceration, *inter alia*. In exchange, the local communi-

<sup>64</sup> GRÉMAUD, *Documents relatifs à l'histoire du Vallais*, 5, no. 2155.

<sup>65</sup> M.H. GELTING, "Les mutations du pouvoir comtal en Maurienne", in *Amédée VIII-Félix V, premier duc de Savoie et pape (1383-1451): Actes du colloque international de Ripaille-Lausanne, octobre 1990*, ed. B. ANDENMATTEN and A. PARAVICINI-BAGLIANI (Lausanne, 1992), pp. 215-228, at pp. 223-224.

<sup>66</sup> GELTING, "La communauté rurale", p. 26, n. 38.

ties conceded to the count a subsidy of seven years aimed at buying back local administrative offices which had previously been farmed out.<sup>67</sup> The consent of the inhabitants of Maurienne to a public tax came in exchange for the promise of fairer local governance.

At the turn of the fifteenth century, the proportion of exemptions among the overall population multiplied everywhere. This is easily explained by the trend towards tax moderation that we identified above, with exemptions not solely for the poorest but also for modest taxpayers. In at least one castellany, however, the increase is explained by a rather unique situation: a fire at Seyssel destroyed over half of the burg around Pentecost in 1401; 107 of 141 of the indigents registered in the subsidy accounts were victims of that conflagration.<sup>68</sup> Save for this accident, the rate of indigents would have been around 18% as opposed to the 39% as recorded. The increase in real terms would have been less significant. At Montjoie the growth in exemptions was both earlier and greater, because by 1387 the number had stabilised at about one out of two hearths. One should recall here, however, that in that particular year not one hearth was supposed to have been exempted, and indeed a letter from countess Bonne de Berry is affixed to the subsidy account for that particular *mandamentum* which expressly exempted the poor.<sup>69</sup> The economic conditions were difficult, with the crops of 1385 having been particularly meagre.<sup>70</sup> Nevertheless, no poor were exempted whatsoever in the neighbouring castellany of Samoëns.<sup>71</sup> The actual reasons for the explosion in the number of fiscalised indigents can be found elsewhere. In the very year 1387, the count's *taille*-paying men from the castellany agreed to lend him 30 *fl.* for the financing of a military expedition in Flanders.<sup>72</sup> The exemptions were undoubtedly granted in return for this exceptional financial aid, which we do not know whether it was ever reimbursed.<sup>73</sup> Later on, a special tax was demanded from certain men of the

<sup>67</sup> GELTING, "Les mutations du pouvoir comtal", pp. 224-226.

<sup>68</sup> CS Seyssel (1401), ADS, Chambéry, SA 15859.

<sup>69</sup> CS Montjoie (1387), ADS, Chambéry, SA 14149.

<sup>70</sup> Nicolas CARRIER, *La vie montagnarde en Faucigny à la fin du Moyen Âge: Économie et société, fin XIII<sup>e</sup>-début XVI<sup>e</sup> siècle* (Paris, 2001), p. 143.

<sup>71</sup> CS Samoëns (1387), ADS, Chambéry, SA 14536.

<sup>72</sup> "Recepit ab hominibus talliabilibus domini dicte castellanie quos domine nostre Sabaudie comitrici domini gratiose concesserunt in anno domini M<sup>o</sup>CCC<sup>o</sup>III<sup>o</sup>XXVII<sup>o</sup> vel circa circa festum Pasche ex dono eidem domine nostre occasione mutui facto quando dominus noster erat in partibus Flandrie et de quibus obmiserat computare in computo suo : XXX flor. auri parvi ponderis"; CC Montjoie (1388-1389), ADS, SA 14021.

<sup>73</sup> There are other examples In 1431, Amadeus VIII ordered his castellan of Aye in the Bugey



*mandamentum*, although further details are not known.<sup>74</sup> At the same time 50% of hearths continued to be exempted from taxation, although that percentage was certainly not entirely composed of the indigent.<sup>75</sup> In such a manner, the prince gave with one hand that which he took with the other.

### *Subsidies in the Fifteenth Century*

The relative tolerance of the Savoyard administration with respect to the exemptions of the indigent came to a definitive end with the subsidy agreed in 1404 for the financing of the dowry of Bonne de Savoy, sister of Amadeus VIII. The rules established in it would continue throughout the fifteenth century. In each castellany, two settlements of 8 *d. gros* were to be paid

*per homines et subditos domini [...] in et super quibus dominus habet omnimodam usque ad ultimum supplicium jurisdictionem [...], ita tamen quod pauperes per divites adjuventur et quod ditior in quolibet termino [...] ultra quantitatem duorum florenorum parvi ponderis et pauperior in qualibet solutione predictorum duorum terminorum ultra quantitatem duorum denariorum grossorum non solvat, et decima pars valoris ipsius subsidii [...] a summa totius recepte ratione pauperum, viduarum et aliarum miserabilium personarum [...] detrahatur.*<sup>76</sup>

The preambles frame the sliding scale of the tax by fixing the maximum rate for the wealthiest and poorest of taxpayers. For this subsidy and those which followed, the rates were fixed at 300% and 25% respectively of the average tax. Moreover, the proportion of hearths exonerated for indigence was fixed once and for all at one in ten. The court of accounts then granted a lump-sum allowance of 10% of the expected receipts based on the number of hearths.

to exempt the community of Léaz from the subsidy as recompense for a loan they accorded him. The request attached to ducal order refers to the poverty of the inhabitants; “Chartes municipales des pays soumis à la Maison de Savoie en deçà des Alpes”, ed. A. DUFOUR and F. RABUT, *Mémoires et documents de la Société savoisienne d’histoire et d’archéologie* 23 (1885), XLV, p. 206.

<sup>74</sup> A *donum* of 75 *fl.* was accorded by certain men of the castellany in 1400 or 1401. The castellan could not have achieved that without some difficulty; CC Montjoie (1400-1402), ADS, Chambéry, SA 14031-14032, *forisseta*.

<sup>75</sup> Among them one finds a man who leased the collection of tithes of the castellany; CARRIER, *La vie montagnarde en Faucigny*, p. 460.

<sup>76</sup> CS Clermont (1404-1405), ADS, SA 11355.



Nevertheless, the exempted hearths were actual hearths, copied into the original registries and then re-registered in the list of deductions. Never again would the rate vary, a move which represented a fiscal turn of the screw compared with the more lenient attitude that had characterised previous subsidies. At the same time, the average tax per hearth increased. In Faucigny for example, for the immediate dependents of the count of Savoy, the rate went up from an average 1 *fl.* in the years 1355-1405 to 1.5 *fl.* in the fifteenth century. Since the subsidies were usually conceded for several years at a time, they were paid out on average every other year; after 1475, the subsidies were levied annually.<sup>77</sup>

Unlike in 1372, in 1404 the tax was not demanded from all the men of Savoyard lords with rights of high justice, and this remained the case for the following 20 years, with the exception of the *regalia* accorded in 1414 on the occasion of the passage of Sigismund of Luxembourg, king of the Romans, which traditionally justified tax contributions from all the count's subjects, "*cujuscumque sit jurisdictionis*".<sup>78</sup> In 1425, the men of Savoyard lords exercising high justice were taxed again, but at half the amount, much like they had been taxed in 1372.<sup>79</sup> This rule applied thereafter to the majority of the subsidies levied during the fifteenth century: the prince taxed at a lesser rate those subjects over whom he did not exercise full jurisdiction. No other distinction would be made between taxpayers. Notably, residence in a free burg no longer implied either special privileges or special charges.<sup>80</sup>

In this context of increasing taxes, those who were able to do so tried to come to an arrangement (*compositio*) with the administration, that is to say negotiated a discount, and took charge of collecting it from the taxpayers in their jurisdiction. This practice is attested from time to time in the fourteenth century and became widespread in the following century, so much so that the Savoyard administration gained a certain simplification from it: from its perspective, subsidies handled in this manner became an aggregate tax to be apportioned locally. The first to negotiate were secular and ecclesiastical lords who generally exercised high justice. They and their men gained financially

<sup>77</sup> CARRIER, *La vie montagnarde en Faucigny*, pp. 459-460.

<sup>78</sup> CS Samoëns (1414), ADS, Chambéry, SA 14540.

<sup>79</sup> CS Clermont (1425), ADS, Chambéry, SA 11362.

<sup>80</sup> E.g., no distinction was made between the inhabitants of the free burg of Rumilly and other taxpayers of the greater castellany: the tax was due "*per homines, burgenses, incolas et habitatores dicte ville Rumilliaci et ejus mandamenti, sive sint homines domini, ecclesiarum, nobilium et aliorum quorumcumque in quibus dominus habet ultimum supplicium*"; CS Rumilly (1422), ADS, Chambéry, SA 10017.

from this,<sup>81</sup> but above all, through it they were able to preserve the principle that the money was granted with their consent and not as a mandatory tax. Certain urban communities came to compromises as well. The powerful free towns of Vaud did this ever more systematically in the fifteenth century, not only for themselves but also for the whole castellanies of which they were the seats. After 1450, the Vaud Estates made arrangements for the entire lands of the Vaud, taking on the apportioning and levying of the tax.<sup>82</sup>

In those places where the *subsidia* remained a flat tax, notably in the rural castellanies from the Savoyard heartlands, we do not see such radical transformations. Nonetheless, a close reading of the hearth lists allows us to unearth some remarkable changes. The evidence of the Valais, of the Faucigny, and the Maurienne suggests that the 1430s were the crucial decade. In Maurienne, a number of hearth lists were rewritten from the beginning of the fifteenth century. They varied up to 1432 but then were copied without change year after year. The number of hearths thereafter seemed to have been severely underestimated with respect to the situation on the ground. In 1456 for example, the burg of La Chambre was fiscally assessed at nine hearths, while there were in fact about 60.<sup>83</sup> In Faucigny, where one can compare the subsidies of the mid-fifteenth century with the pastoral visits of the bishops of Geneva, we see less underestimation, but it is still considerable at 10-25%.<sup>84</sup>

Pierre Dubuis has meticulously examined the lists of hearths in the parish of Osières in the castellany of Entremont in the Valais. From one list to the next, he identified families disappearing and new hearths being established. Up to 1430, the overall change in the number of hearths seems natural; year by year the loss of hearths is more or less compensated by replacements. But then a significant change happens. The hearths continue to disappear, and they are also still being justified by attestations before notaries: they were actual hearths. However, the new appearances became fewer and fewer, and they would never replace those which disappeared at the same rate. The balance was

<sup>81</sup> As was the case in the castellany of Samoëns where the abbot of Sixt came to an arrangement virtually systematically as of 1387; CS Samoëns (1387), ADS, Chambéry, SA 14536. The hearths dependant of his abbey were last tallied in 1419 at 36. In 1446, he negotiated 58 *fl.* while the total tax on his men should have amounted to 72 *fl.*; CS Samoëns (1446), ADS, Chambéry, SA 14549. In 1457, his attempts to negotiate came to nothing, and he was taxed based on the hearth list of 1419, resulting in a total tax that jumped back up to 79 *fl. 9d.*; CS Samoëns (1457), ADS, Chambéry, SA 14554.

<sup>82</sup> TAPPY, *Les États de Vaud*, pp. 309-317.

<sup>83</sup> GELTING, "La communauté rurale", p. 27.

<sup>84</sup> CARRIER, *La vie montagnarde en Faucigny*, pp. 78-80.

consistently in the negative.<sup>85</sup> Yet due to those wills which survive from the 1430s, we know that the population of the Alpine valleys had begun to increase again, brought on by an increasing birthrate which proceeded in uninterrupted fashion until at least the sixteenth century.<sup>86</sup> The subsidy accounts obscure this fact systematically: even in those cases where they continue to record real and true hearths, they do not contain *all* actual hearths. Dubuis noted that at Orsières the hearths which were registered were above all those of the longest-established and most well-off families. For a comparison, they represent one third of the hearths recorded in 1356, and two thirds of those recorded in 1474.

Several explanatory factors can be suggested. First of all, as of 1404 the lists of hearths were no longer drafted by an independent commissioner. The parish priests and the *probi homines* no longer justify the disappearances; rather, they established a list in aggregate, under the more or less attentive observation of the castellan.<sup>87</sup> It fell to them to decide what constituted a hearth for the record. In the fifteenth century, the definition remained the same: a family which lived with a fireplace and possessed the means to live and pay taxes. If one or the other of these factors failed the test, the hearth was no longer officially qualified as a *focus*. The attestations which have come down to us demonstrate this well enough. Take for example two women in the Genevois, as it happens both named Mariette. One of them no longer kept a hearth as she became a servant in the house of a notary; the other was no longer able to provide a hearth as she had bequeathed her goods, which thus were no longer legally hers.<sup>88</sup> Living in a house of which one was no longer the owner did not constitute a hearth. This was the case with many recent homes established in the mid-fifteenth century, the result of the demographic renewal underway in the 1430s. Even if children lived under a separate roof, they remained under the *potestas* of their parents, who would not share their goods in the legal sense. For this reason, as stated in a text from the 1460s, they did not have the custom of declaring their children as taxpayers.<sup>89</sup> It becomes clear then why the

<sup>85</sup> DUBUIS, *Une économie alpine à la fin du Moyen Âge*, 1, pp. 57-59.

<sup>86</sup> DUBUIS, *Le jeu de la vie et de la mort*, pp. 278-298; CARRIER, *La vie montagnarde en Faucigny*, pp. 96-99.

<sup>87</sup> DUBUIS, *Le jeu de la vie et de la mort*, pp. 187-188, 205-206, 218-219.

<sup>88</sup> “*De subsidio Mariete filie quondam Philipi Faveri, non computat quia nullum foveat focum sed moratur et jam diu moram traxit in domo Petri de Ponte Sancti-Andree, notarii*”; CS Clermont (1413), ADS, Chambéry, SA 11358. “*Item focum Mariete relicte Johannis Glery, que nichil habet sed ejus bona tenet Hugo Coudrey et Girodus ejus filius in dotem filie dicte Mariete uxoris ipsius Girodi*”; CS Charousse (1435), ADS, Chambéry, SA 13195.

<sup>89</sup> “*Hugone de Ruina, de quo fuit alias computatum, decessit ab humanis sibi relictis seu*

typical head of a hearth in the subsidy accounts appears ever more often as a wealthy patriarch. Moreover, this undivided inheritance, which could be maintained over generations, became a method of guarding against taxes as well as defending against falling into servile mortmain.<sup>90</sup> Helped along by inflation, the financial burden that subsidies represented for taxpayers of the Savoy seems to have greatly diminished during the fifteenth century: in the castellany of Montjoie, using the scale of an equivalent day's pay, the subsidy rate in 1478 was barely 40% of that a hundred years before.<sup>91</sup>

And so we can see how direct taxation, an exceptional practice in Savoy during the first half of the fourteenth century, become a normalised, habitual transaction in the fifteenth century, while at the same time progressively losing its financial dividend. Its evolution over time reflects political and social transformations in the Savoyard principality in the late Middle Ages: the end of personal dependence as essentially a legal issue; the assertion of princely sovereignty over Savoyard subjects regardless of their status; and the concessions made to the great lords and certain towns by the sovereign. Originally a flat tax, it developed into something of an allocation tax as the Savoyard administration delegated its assessment to local communities. Even in regions which were not protected by those Estates capable of standing up to the prince, the local population demonstrated an ability to cope which eventually overcame the tax administration's efforts to keep accurate accounts of taxpayers. Finally, in the sixteenth century, facing serious financial shortages, the dukes of Savoy would try to overhaul an exhausted tax system. They based their new hopes on the establishment of a salt tax before eventually returning to direct taxation.

*pro ipso Petrus Champutans et Reymonda filia Vuilliermi de Ruina, quos maritavit in bonis suis, quibus dedit ejus bona. Qui [...] focum fecerunt in domo dicti Hugoneti sed tamen non fuerunt positi pro foco faciundo quia Jacobus Champutans vivit et facit focum de quo computatur. Et quia non est consuetum revellare pro foco qui sunt in potestate suorum parentum non revellavit";* CS Montjoie (1467), ADS, Chambéry, SA 14553.

<sup>90</sup> CARRIER, *Les usages de la servitude*, pp. 316–338.

<sup>91</sup> CARRIER, *La vie montagnarde en Faucigny*, pp. 465–470.

# A Century of Insults, Adultery, and Fight: Justice and its Administration in the Accounting Records of the Castellany of Pont-de-Vaux (Savoyard Bresse, 1274-1375)\*

AUDE WIRTH-JAILLARD

**D**uring the second half of the thirteenth century, Savoy gradually strengthened its authority over nearby territories such as Bresse. In 1272, Amadeus, heir to the county of Savoy, married Sybille of Bâgé;<sup>1</sup>

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<sup>1</sup> R. MARIOTTE-LÖBER, *Les chartes de franchises des comtes de Savoie (fin XI<sup>e</sup> siècle-1343)* (Annecy and Geneva, 1973), pp. 17, 156; B. DEMOTZ, "La frontière au Moyen Âge d'après l'exemple du comté de Savoie (début XIII<sup>e</sup>-début XV<sup>e</sup> siècles)", in: *Les principautés au Moyen Âge: Actes des congrès de la Société des historiens médiévistes de l'enseignement supérieur public, 4<sup>e</sup> congrès* (Bordeaux, 1979), pp. 95-116, at p. 103; A. KERSUZAN, *Défendre la Bresse et le Bugey: Les châteaux savoyards dans la guerre contre le Dauphiné (1282-1355)* (Lyon,

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 229-250.

from then on, Bresse belonged to Savoy until 1601, when the kingdom of France acquired Bresse through the Treaty of Lyon. Among the several castellanies of Savoyard Bresse, the castellany of Pont-de-Vaux, in the present-day *département* of Ain, is of particular interest for the history of justice and its administration in the thirteenth and fourteenth centuries, because its rolls of accounts have been preserved for much of this period.<sup>2</sup> The present study is based mainly on the analysis of these rolls and of the franchise charters dating from 1251/1252 and 1336.<sup>3</sup> Before passing to the house of Savoy in 1272, Pont-de-Vaux had belonged to the lords of Bâgé; the knight Guy de Bâgé and his brother Renaud granted it a charter of franchise in 1251/1252.<sup>4</sup> Under Savoyard rule Pont-de-Vaux was turned into a castellany, the basic territorial-administrative unit. Located on the left bank of the Saône, at a distance of about 15 km from the city of Mâcon, the castellany of Pont-de-Vaux had a population of about 2,500 inhabitants in 1368,<sup>5</sup> when the total population of Bresse was estimated at 35,000-40,000 people.

2005), p. 29. I was not able to find a copy of J. DROPET, *La Châtellenie de Pont-de-Vaux d'après les comptes des Châtelains et des syndics (1252-1521)* (unpublished thesis of the École des chartes, 1929).

<sup>2</sup> Preserved at the Archives départementales de la Côte-d'Or (hereafter ADCO), Dijon, under the reference B 9152 and following, representing 25 rolls until 1375. No date is mentioned in the oldest one, and the beginning of the document is missing, but its content suggests that it dates from 1274.

<sup>3</sup> A. DUFOR and F. RABUT, *Chartes municipales des pays soumis à la maison de Savoie en deçà des Alpes: Savoie, Maurienne, Tarentaise, Genevois, Chablais, Faucigni, Valais, Vaud, Bresse et Bugey* (Chambéry, 1885), pp. 47-53 and 86-92. Other kinds of sources have been preserved for Pont-de-Vaux, but they are too recent to be useful for this research, which ends in 1375. Among these are the accounts of the *syndics* of Pont-de-Vaux (1381-1418), kept in the communal archives. Unfortunately, no *extente* seem to have been preserved, even if mentions prove several have been written: "*item libravit magistro Pontio facienti extentas pro expensis ut patet per litteram suam*", ADCO, Dijon, B 9152, membrane (hereafter m.) 1.

<sup>4</sup> MARIOTTE-LÖBER, *Les chartes de franchises*, 156.

<sup>5</sup> This estimation is based on the calculation mode developed by J.-J. BOUQUET, "Quelques remarques sur la population du comté de Savoie au XIV<sup>e</sup> siècle d'après les comptes de subsides", *Revue historique vaudoise* 71 (1963), pp. 49-80, on the basis of five inhabitants per household and on the subsidy of 856 guilders paid by the castellany in 1368; *ibid.*, p. 62.

*Justice and its Administration in Pont-de-Vaux through the Study of the Castellany Accounts**General Background*

Appointed by the count, the castellan had a military role: he had to defend the castle and maintain it in good condition. He also dealt with the financial management of the castellany and, in this regard, with justice, in particular with fines, of which a portion went directly to him. He was also in charge of the expenses related to the execution of sentences, such as the construction of the gibbet, the payment of the hangman, and so on. The receipts and records he submitted to the central administration, augmented by his verbal statements at the regular audit, were turned by the clerks into accounts of revenues and expenses; subsequently several (by and large yearly) accounts were not infrequently stitched together to form a roll. It was habitual for the castellan to remain in office longer than one year. At Pont-de-Vaux for example, Guigon de Saint-Germain was castellan from 1302 to 1319 and Anterinet de Montferand from 1364 to 1376.

Two charters of franchise were granted to the inhabitants of Pont-de-Vaux, one in 1251/1252 and the other in 1336.<sup>6</sup> The latter deals mainly with the level of taxes on trade and crafts and says nothing about justice; the former, on the other hand, has articles about misdeeds and the penalties for them. Nothing is said about the course of the procedure, or about the way fines had to be presented in accounting records, but the charter mentions the amount of the fine for a range of transgressions. Punching someone one time is thus sanctioned with a fine of three *sous* of Mâcon; repeated strikes were fined five *sous*. But most of the crimes mentioned were more heavily sanctioned: hitting someone with a stone or with a stick and wounding him, adultery, and using false measures or giving false testimony were punishable with a fine of 60 *sous*, the largest fine the castellan could inflict – at least in theory, for it is not uncommon to find cases in which this sum is exceeded, sometimes by a large margin. For other, more serious offences, such as rape or injuries caused by knife or sword, the count reserved to himself the right to punish the guilty party.

This franchise charter presents about fifteen types of cases. The variety found in the rolls, however, is much larger. In the more than 2,000 fines constituting the corpus of this study, one can distinguish, on the one hand, matters

<sup>6</sup> Edited by DUFOR and RABUT, *Chartes municipales*, pp. 43-49, 86-92.

relating to society and everyday life and, on the other hand, matters of greater import. To the first category belong crimes against property, with thefts or degradations (harvesting someone else's wheat,<sup>7</sup> stealing money,<sup>8</sup> or killing someone's dog); attacks on people, such as blows, wounds, or sexual assaults (for example drawing a knife against someone,<sup>9</sup> bloodshed,<sup>10</sup> and an attempted assault on a woman<sup>11</sup>); attacks on one's reputation through insults (for instance calling a woman *latronissam*);<sup>12</sup> crimes against the rules of morality (adultery);<sup>13</sup> and damages against common property (such as the occupation of the public road).<sup>14</sup> To the second category belong: challenging the authority of the count or his representatives (of his functions, powers, or decisions), and the usurpations of charges (such as disobedience of the *mistral*<sup>15</sup> or usurpation of his office);<sup>16</sup> insults against members of the court;<sup>17</sup> using a measure not signed with the count's mark;<sup>18</sup> various transgressions of orders or prohibitions issued by the authorities (failure to obey an order given by the castellan<sup>19</sup> or failing to show up when summoned to an expedition or *cavalcata*);<sup>20</sup> and finally, what may be called impeding the course of justice (broken custody,<sup>21</sup> perjury, false oath<sup>22</sup> – for instance for having sworn that there were twelve cups of wheat in one bag whereas in reality there were only eleven<sup>23</sup> – or false denunciation).<sup>24</sup>

<sup>7</sup> ADCO, Dijon, B 9155, 1289-90, m. 3.

<sup>8</sup> ADCO, Dijon, B 9161, 1313-4, m. 24.

<sup>9</sup> ADCO, Dijon, B 9160, 1306-7, m. 7.

<sup>10</sup> ADCO, Dijon, B 9154, 1286-7, dorse.

<sup>11</sup> ADCO, Dijon, B 9165, 1349-50, m. 4.

<sup>12</sup> ADCO, Dijon, B 9156, 1296, m. 7.

<sup>13</sup> ADCO, Dijon, B 9171, 1363-4, m. 32.

<sup>14</sup> ADCO, Dijon, B 9155, 1289-90, m. 3.

<sup>15</sup> ADCO, Dijon, B 9168, 1356-7, m. 6. The *métral* was a minor official subordinated to the castellan.

<sup>16</sup> ADCO, Dijon, B 9175, 1373-4, m. 22.

<sup>17</sup> ADCO, Dijon, B 9168, 1356-7, m. 5.

<sup>18</sup> ADCO, Dijon, B 9168, 1356-7, m. 5.

<sup>19</sup> ADCO, Dijon, B 9158, 1300, m. 1.

<sup>20</sup> ADCO, Dijon, B 9161, 1317-8, m. 49. On this topic, see Roberto Biolzi's chapter in this volume.

<sup>21</sup> ADCO, Dijon, B 9154, 1286-7, dorse.

<sup>22</sup> ADCO, Dijon, B 9155, 1288-9, dorse.

<sup>23</sup> ADCO, Dijon, B 9159, 1304-5, m. 9.

<sup>24</sup> ADCO, Dijon, B 9168, 1356-7, m. 5.



*The Drive towards More Precise Categorisation**How the clame Were Finally Emancipated from the banna*

In the oldest accounts only two categories appear: first, the *banna* (the ‘fines’) and then the *clame*, the sums collected from those who brought a legal complaint. The distinction is not very obvious,<sup>25</sup> or at least it is not clearly made in a systematic way: in the oldest account, the sections are different;<sup>26</sup> afterwards, the *clame* can be found in the section dedicated to *banna*,<sup>27</sup> and then they have their own different section once again,<sup>28</sup> followed by another period when the *clame* are once more in the same section with the *banna*,<sup>29</sup> and finally there is a return to two separate sections with separate sums,<sup>30</sup> with nevertheless one final exception.<sup>31</sup> The trajectory of accounting for these two categories of revenues, closely linked because of their relation with judicial procedure, was anything but linear.

Details of the *clame* are sometimes given on the recto of the roll,<sup>32</sup> and sometimes on the dorse;<sup>33</sup> during five consecutive years, between 1313 and 1318, they are given for the first two years on the back, and are integrated in the text in the three following years. The integration of details on the *clame* in the text corresponds to a desire for greater precision in the account (see below), as evidenced also by the subdivision of the sections adopted from this yearly account onward.<sup>34</sup> This interest, however, was not long lasting: after the accounting year 1317-1318 no further details on the names of those who had to pay a *clama* are given any longer. It should be noted that twice it is mentioned

<sup>25</sup> Even Mario Chiaudano comes short of a clear definition of the *clame*, which he does not distinguish from the *banna minora*; M. CHIAUDANO, *Le curie Sabaude nel secolo XIII: Saggio di storia del diritto processuale con documenti inediti* (Torino, 1927), p. 15.

<sup>26</sup> ADCO, Dijon, B 9152, 1275?, m. 1.

<sup>27</sup> ADCO, Dijon, B 9153, 1275-6, m. 1; B 9154, 1285, m. 1; B 9154, 1286-7, dorse; B 9154, 1287, m. 5.

<sup>28</sup> ADCO, Dijon, B 9155, 1289-90, m. 4.

<sup>29</sup> ADCO, Dijon, B 9155, 1290-1, m. 5, and the following rolls.

<sup>30</sup> Starting from ADCO, Dijon, B 9156, 1295-6, m. 6.

<sup>31</sup> The only *clama* (“*pro una clama minuta*”) mentioned in ADCO, Dijon, B 9158, 1300, m. 1, has indeed been integrated in the *banna* section, perhaps to avoid creating a section with only one item.

<sup>32</sup> ADCO, Dijon, B 9152, m. 1; B 9158, 1300, m. 1 (only one *clama*; see above); B 9161, 1315-6, m. 35, 1316-7, m. 41-42, 1317-8, m. 49.

<sup>33</sup> ADCO, Dijon, B 9155, 1287-8, 1288, 1288-9; B 9161, 1313-4, 1314-5.

<sup>34</sup> ADCO, Dijon, B 9161, 1315-6, m. 35.

in the account that the castellan forgot to present the details of the *clame*; he is then enjoined to provide details in the following account,<sup>35</sup> but this injunction remained without effect.

### *The Different Types of banna*

As mentioned above, the year 1315-1316 is a turning point in the elaboration of accounting records.<sup>36</sup> From this year on, the single category of *banna* disappears definitively and leaves room for several others, the *banna concordata* and the *banna condempnata* to which is added, a few years later, the *banna de arragio*. This distinction, noted by several authors,<sup>37</sup> seems to have been implemented in all the castellanies of Savoy;<sup>38</sup> it is therefore certainly the result of the central administration's drive for more precision in the collection of revenues.

The *banna de arragio*, corresponding to the arrears of justice, do not appear in a systematic way. In some cases, the amount of the initial fine is reduced, for example by the judge in charge of appeals (*judex appellationum*) or by one of the count's advisors (*consiliarius domini*).<sup>39</sup> At the castellany of Pont-de-Vaux, this section is first used in 1349-1350,<sup>40</sup> which is also the year when the order of *banna concordata* and *banna condempnata* changes (see below). Another type of *banna*, which was much more common, the *banna condemp-*

<sup>35</sup> “[...] *de quibus non reddidit particulas quia dicebat eas dimisisse per oblivionem; injunctum est sibi quod in alio computo reddat particulas, et secundum plus vel minus eidem computentur*” (ADCO, Dijon, B 9156, 1293-4, m. 2); “*de LXX solidis receptis de clamis per idem tempus obvenientibus quarum oblitus est particulas quas reddere debet et si plus contineant plus computabit*”; ADCO, Dijon, B 9156, 1294-5, m. 3.

<sup>36</sup> ADCO, Dijon, B 9161, m. 35.

<sup>37</sup> M. CONSTANT, “La justice dans une châtelainie savoyarde au Moyen Âge: Allinges-Thonon”, *Revue historique de droit français et étranger* 50.3 (1972), pp. 374-397, at p. 392; N. CARRIER, “Une justice pour rétablir la ‘concorde’: La justice de composition dans la Savoie de la fin du Moyen Âge (fin XIII<sup>e</sup>-début XVI<sup>e</sup> siècle)”, in: *Le règlement des conflits au Moyen Âge: Actes du XXX<sup>e</sup> congrès de la SHMESP* (Paris, 2001), pp. 237-257, at p. 241.

<sup>38</sup> Monique Constant reports the same date for the castellany of Allinges-Thonon (Haute-Savoie); CONSTANT, “La justice”, p. 392. At Montmélian the chronology is similar, 1310-15: J.-L. GAULIN and Chr. GUILLERÉ, “Des rouleaux et des hommes: premières recherches sur les comptes de châtelainies savoyards”, *Études savoisiennes* 1 (1992), pp. 51-108, at p. 80. The change is not situated precisely in CARRIER, “Une justice”, p. 241.

<sup>39</sup> ADCO, Dijon, B 9165, 1349-50, m. 5.

<sup>40</sup> ADCO, Dijon, B 9165, m. 4.

*nata*, corresponds to the fines imposed following a conviction;<sup>41</sup> sometimes, this heading or rubric is specifically called *banna condempnata per judicem*.<sup>42</sup> As for the *banna concordata*, they were collected following negotiations between the judicial authorities and the litigant;<sup>43</sup> they have been called “a composition which stops the march of justice before the case is sentenced”.<sup>44</sup> While at Pont-de-Vaux this section only appears in 1315-1316, the practice of negotiating a sentence (specifically a fine) is attested at least since the end of the thirteenth century, mainly with words belonging to the lexical family of *concordia*,<sup>45</sup> but also, more rarely, of *compositio*.<sup>46</sup> When the section *banna concordata* appears in 1315-1316,<sup>47</sup> it is accompanied by the specified mention “*per castellanum*”, but this is no longer specified afterwards. Can we conclude that, during this period at least, this kind of transaction was only carried out by the castellan? It should be noted that, starting with the financial year 1352-1353,<sup>48</sup> the section for *banna concordata* is subdivided into two subsections, one introduced by the same title and the other by either “*banna concordata presente iudice*”<sup>49</sup> – by far the most frequent case – “*banna concordata per judicem*”,<sup>50</sup> or “*banna concordata coram iudice*”.<sup>51</sup> This variation in wording does not seem to indicate any substantial difference: the formula *concordata per judicem*, attested only once, might suggest a greater personal involvement of the judge (*per judicem*), in contradistinction to his sole presence (*presente*

<sup>41</sup> CARRIER, ‘Une justice’, pp. 241-3.

<sup>42</sup> ADCO, Dijon, B 9162, 1328-9, m. 27; B 9172, 1365-6, m. 16.

<sup>43</sup> CARRIER, ‘Une justice’, p. 243.

<sup>44</sup> *Ibid.*

<sup>45</sup> “*De XXXII solidis viennensibus receptis de quadam muliere domini de Sala pro concordia de eo quod accusabatur de furto*” (ADCO, Dijon, B 9154, 1286-7, dorse); “*de XX solidis receptis de Benion judeo de concordia facta cum eo de eo quod accusabatur promisisse cuidam denario ad testificandum falsum*” (ADCO, Dijon, B 9155, 1287-8, dorse); “*item de quadraginta solidis viennensibus receptis a Johanne Palmerii qui accusabatur pro eo quod filius suus ceperat furtive quasdam ut dicebatur; concordatos per judicem et procuratorem*” (ADCO, Dijon, B 9156, 1294-5, dorse); “*de XX solidis receptis a Peroneto Morelli pro eo quia ceperat quamdam vernam in verneto Hugonis Contat per judicem concordatum*”; ADCO, Dijon, B 9157, 1296-7, m. 1.

<sup>46</sup> “*De CVI solidis VIII denariis parisiensibus receptis de Stephano Corbeti de compositione facta cum eo de eo quod Jacquemetus frater Guigoneti eum accusabat de furto*”; ADCO, Dijon, B 9156, 1293-4, m. 2.

<sup>47</sup> ADCO, Dijon, B 9161, m. 35.

<sup>48</sup> ADCO, Dijon, B 9166.

<sup>49</sup> ADCO, Dijon, B 9166, 1352-3, m. 12; B 9167, 1355-6, m. 17.

<sup>50</sup> ADCO, Dijon, B 9166, 1353-4, m. 20.

<sup>51</sup> ADCO, Dijon, B 9170, 1360-1, m. 20; B 9171, 1361-2, m. 8.

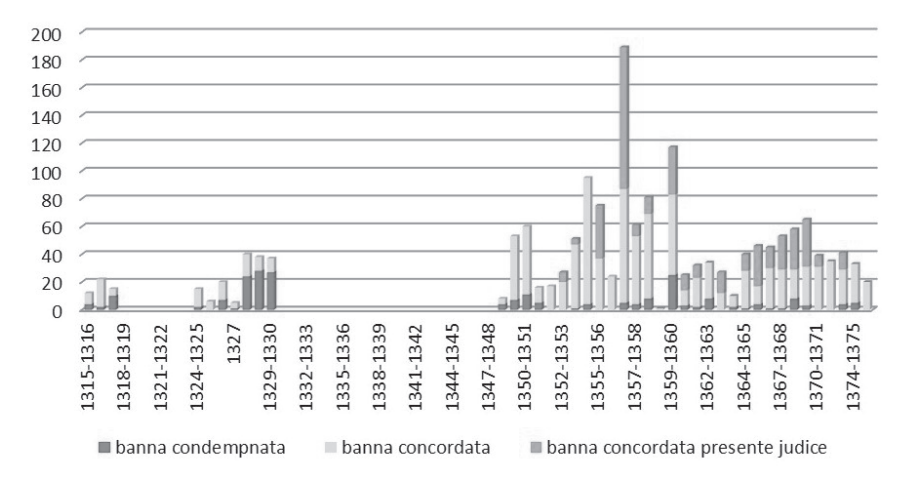


Fig. 1. Number of different types of *banna*: *condempnata*, *concordata* (per *castellatum*) and *concordata presente justice*. Years without data are those for which no account has survived.

*justice*), but it is more likely that it originated from contamination with the common formula *banna condempnata per judicem*. This second kind of subsection designates compositions for which an agreement had been made for the duration of the trial.<sup>52</sup> There is only one sum for the two subsections. Finally, contrary to what can be found in other Savoyard castellany accounts,<sup>53</sup> there is no mention of *banna marciata*, whose definition is uncertain but probably close to the *banna concordata*.

#### *Evolution of the Structure of the banna Sections in the Accounts*

Until 1348-1349, the order of the *banna* sections in the accounts was always the same: the *banna condempnata* preceded the *banna concordata*.<sup>54</sup>

<sup>52</sup> CARRIER, 'Une justice', pp. 248-9.

<sup>53</sup> In particular Allinges-Thonon (starting in 1348; CONSTANT, "La justice", p. 393), Charousse (1409-11 for example: CARRIER, "Une justice", p. 253) and Genève: Pierre DUPARC, *Le comté de Genève (IX<sup>e</sup>-XV<sup>e</sup> siècles)*, 2nd ed. (Geneva, 1978), p. 460. Some *banna marciata* also appear in the Sierre castellany (see J. GREMAUD, *Documents relatifs à l'histoire du Vallais, 4 (1331-1350)* (Bridel, 1880), p. 136) which belonged to the bishopric of Sion; see J.-É. TAMINI, *Essai de monographie de Sierre* (s.l., 1930; reprinted Sierre, 1996), p. 10.

<sup>54</sup> ADCO, Dijon, B 9164, m. 3.

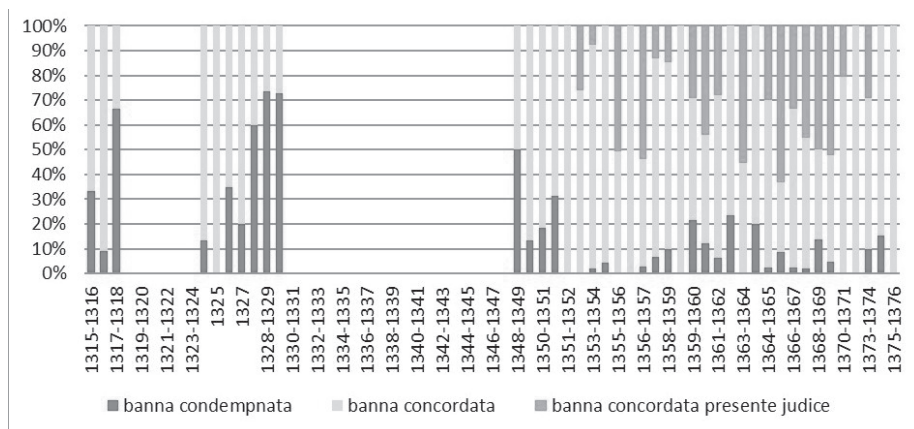


Fig. 2. Proportion of the different types of *banna*: *condempnata*, *concordata* (*per castellanum*) and *concordata presente iudice*.

From 1349-1350 the order was reversed for good.<sup>55</sup> This change reflects the prioritising of composition over litigation. This tendency is concomitant with an overall decline in the number of *condempnata* (Fig. 1) and a decrease in their proportion compared to other types of *banna* (Fig. 2).

After 1348-1349, only one accounting year, 1359-1360,<sup>56</sup> presents a large number of *banna condempnata*, which contrasts with the preceding and subsequent years. The reasons for these many fines are both varied and common: broken custody, insults, animals that have caused damage to property, and so on. This large number cannot thus be interpreted as if it represented, for example a will to radically suppress a collective revolt. Twenty of the 25 *banna condempnata* were also lowered, either through a letter of remission (10), a letter of an unspecified kind (8), a 'letter of donation' (*littera de donacione*) (1), or through an unspecified process (1). The reasons for this increase of convictions for this year, during which the *banna* were in general particularly numerous, remain unknown.

<sup>55</sup> ADCO, Dijon, B 9165, m. 4-6.

<sup>56</sup> ADCO, Dijon, B 9170, m. 8 and 9.

*The banna condempnata as an Expression of the Castellan's Toughness on Crime*

The *banna condempnata* sometimes indirectly express the castellan's will to assert his power through sanctions. This is the case, for example for the accounting year 1327-1328,<sup>57</sup> during which 17 of the 24 *banna* of this type were inflicted because the persons failed to show up when summoned to an expedition ("*quia non fuit in cavalcata ad succursum terre*"), for an amount ranging between 10 and 60 *sous*. This large number of *banna* can be interpreted as an affirmation of the will to inflict stiff punishments on those who were failing their lord and could not be trusted during troubled times. A door remained open for those who showed repentance (and might possibly have indicated their willingness to participate the next time they were summoned): there is one case of *banna concordata* for failure to participate in an expedition ("*quia non fuerunt in cavalcata ad deffensam terre*"), in the amount of 20 *sous*. This was clearly exceptional, because failure to answer the call to arms was a common occurrence, and was sanctioned as such: in 1329-1330 of 27 *banna condempnata* 15 were imposed on those who did not show up for the *cavalcata*.<sup>58</sup>

The *banna condempnata* also sanctioned other collective misbehaviours. In 1329-1330, 11 of them were inflicted on 15 individuals responsible for causing violence in a meadow;<sup>59</sup> during the previous accounting year, a group of people had to pay a total of 15 fines, each one for letting his cattle trespass in someone else's wood.<sup>60</sup> With these different cases, each time involving several persons, we have the impression that the sanction responds, at least in part, to a desire to firmly curb behaviour which, because it was not isolated, presented a particular threat to public order and social peace within the castellany.

There is an evolution during the second half of the fourteenth century. During the year 1356-1357, the cases of unprocedural compositions represent 32 of the 102 *banna concordata presente iudice*;<sup>61</sup> 28 of them were issued to

<sup>57</sup> ADCO, Dijon, B 9162, m. 21.

<sup>58</sup> ADCO, Dijon, B 9163, m. 3.

<sup>59</sup> "*Pro quadam violentia facta in quodam prato domine de Layiaco una cum quibusdam complicitibus suis*"; ADCO, Dijon, B 9163, m. 3.

<sup>60</sup> "*Pro eo quod dicebatur emisisse animalia sua in nemore Guillermi de Nunziaco*"; ADCO, Dijon, B 9162, 1328-9, m. 27.

<sup>61</sup> "*Quia indebite composuit cum [...] ante quod animalia sua muncta fuissent in dampnum*"; ADCO, Dijon, B 9168, m. 7.

people who did not show up when the alarm was sounded.<sup>62</sup> These cases do not involve direct violence, as in some of the examples discussed above, but are to do, once again, with disobedience to the public authority of the count and his representatives. While such offences remain numerous, the difference this time is that agreements were reached – hence their presence among *banna concordata*. This willingness to negotiate indicates a relaxation in the way the castellan exercised his function. It should also be noted that the five *banna condemnata* for this accounting year give more details about the reasons for the conviction, as if such details were necessary to justify the *condemnata* type of fines because they no longer represented the norm.

### *The Prison in the Light of the Accounting Records*

Mentions of the prison in the *banna* are relatively limited: ten during the period under study,<sup>63</sup> two among the *banna condemnata*, and eight in the *banna concordata*. The reason for a fine in connection to the prison (such a fine could sometimes be added to another one for a common offense), was, in half of the cases (five), the rescuing of an inmate by force. The other charges were the prison warden's promise to get someone out of the prison; being found outside the prison during the time of one's supposed incarceration; aiding a prisoner escape; having someone incarcerated without good reason,<sup>64</sup> and finally leaving prison without authorisation. As to the causes of imprisonment itself, they varied greatly in severity; the fines indirectly teach us that they ranged from the theft of a mantle<sup>65</sup> to setting fire to a house<sup>66</sup> and to informing someone about mortgaged goods.<sup>67</sup> We also learn that the same prison could be

<sup>62</sup> “*Quia non venit ad forcridum quando dominus Montis Beleti abstulit quemdam captum familiaribus curie*”; ADCO, Dijon, B 9168, m. 7 and 8.

<sup>63</sup> To designate the prison, *priso* and *carcer* (and other words of the same lexical family such as *incarcerare*) are used indiscriminately.

<sup>64</sup> “*Recepit a dicto lo dousire quia incarcerari fecit Johannem Muliera*”; ADCO, Dijon, B 9172, 1365-6, m. 15, *banna concordata*.

<sup>65</sup> “*Recepit a Johanne Ruffi quia cepit quendam mantellum et fregit carcerem domini*”; ADCO, Dijon, B 9165, 1350-1, m. 14, *banna concordata*.

<sup>66</sup> “*Recepit a Martino Farquet quia inculpabatur possuisse ignem in domo Beronini Butafua et exivit de carcere et fugavit in ecclesiam Sancta Concordia infra ecclesiam de mandato judicis*”; ADCO, Dijon, B 9162, 1325-7, m. 13, *banna concordata*.

<sup>67</sup> “*Receptis ab Hugonino Comtat quia adnotificaverat gentibus domini Symonis de Sancta Cruce gaygiamentum quod volebat facere Petrus de Genoy et fregit prisonem domini*”; ADCO, Dijon, B 9161, 1315-6, m. 35, *banna condemnata*.



used both by the count's and the bishop's judiciaries.<sup>68</sup> The number of mentions of escapes suggests that this feat was not at all complicated,<sup>69</sup> although help might be needed,<sup>70</sup> sometimes provided by the person in charge of surveillance himself.<sup>71</sup> It was also possible to get out of prison by asking permission,<sup>72</sup> in particular from the castellan.<sup>73</sup> At the time, imprisonment was not used as a punishment but to ensure that the offender would not flee before appearing in court or his execution.<sup>74</sup> The various examples cited clearly show that this fear was not unfounded. Another example, however, shows that pre-trial incarceration was not always very strict: Jacquet Tavernier composed for a fine of 4 florins because, while he was supposed to be incarcerated, he was seen walking outside the prison without the permission of the castellan before re-entering the prison on his own. It was not uncommon that the escape was merely one stage in an individual's run-in with the law. Consider the example of a re-offender from the town of Pont-de-Vaux, Martin Farquet, who, after having beaten a clerk in 1312-1313,<sup>75</sup> was himself beaten until bleeding by a man and a woman a few years later,<sup>76</sup> before being accused of setting fire to a house. Incarcerated, he escaped and sought refuge in a church. For this transgression, he managed to compose for the amount of 8 *livres* of which only 100 *sous*, at first, could be accounted for in the castellany *computus*. The amount was never recovered in

<sup>68</sup> "Recept a dicto Gentet d'Avites quia fregit carcerem domini episcopi et domini comitis"; ADCO, Dijon, B 9166, 1352-3, m. 12, *banna concordata*.

<sup>69</sup> "Recept a dicto Jogaton quia perysonem domini fregit"; ADCO, Dijon, B 9165, 1349-50, m. 5, *banna concordata*.

<sup>70</sup> "Recept a Guillermo Pitit de Albigniaco condempnato per judicem in sex libris viennensibus quia inculpabatur auxilium dedisse cuidam carcerato ut ipso a carcere recederet"; ADCO, Dijon, B 9171, 1362-3, m. 23, *banna condempnata*.

<sup>71</sup> "Recept a dicto Tricaut quia dictum Gentet promisiit ire de carcere ubi ipsum custodiebat"; ADCO, Dijon, B 9165, 1350-1, m. 14, *banna concordata*.

<sup>72</sup> "Recept a Bernardo Badodi incarcerato apud Pontem Vallium quia a carcere recessit sine licentia"; ADCO, Dijon, B 9176, 1375-6, m. 14, *banna concordata*.

<sup>73</sup> "Recept a Jaqueto Tavernier quia dictum nobis captum et in prysonne domini incarceratum absque licentia castellani visum fuit et in dicta carcere solus intravit"; ADCO, Dijon, B 9171, 1361-2, m. 7, *banna concordata*.

<sup>74</sup> "Carcer non fuerit introductus ad penam, sed ad custodiam"; *Statuta Sabaudiae* of 1430, cited by CARRIER, "Une justice", p. 241.

<sup>75</sup> "De IIII libris turenibus receptis de Martino Farqueti pro eo quod verberavit quemdam clericum"; ADCO, Dijon, B 9161, m. 18, *banna*.

<sup>76</sup> "Recept a Perrono Perroudi et ejus pedisseca pro eo quod inculpabantur fecisse sanguinem Martino Falquet"; ADCO, Dijon, B 9162, 1324-5, m. 4, *banna concordata*.



its entirety: the individual fled once more, and the sale of his property yielded a mere 15 *livres*.<sup>77</sup> His name never appears in the *banna* again.

*Making Connections: The banna and Other Types of Data from the Accounts*

The section on *banna*, and the *computi* more generally, are quite terse: the information is recorded as succinctly as possible. The typical entry in the *banna* section is a rather short sentence stating the amount of the fine, the name of the culprit, the reason for the fine (i.e. the crime), and sometimes the victim's name. In the other sections, too, the information is limited to the essentials: accounting records are very different from other kinds of documents, such as the Fournier Register which was used by Le Roy Ladurie for his study of Montaillou. But accounting records also have two advantages over other documents: first of all, they provide information on different subjects, from the price of cereals to wages and the cost of materials for the renovation of the castle; and secondly, they constitute series spanning decades or even centuries, providing us with the same type of data over a considerable period. And this enables diachronic studies.

In this section I propose to explore through a handful of examples the analytical potential of comparing the data from the *banna* with data from the other sections of the *computi*, in particular the *laudes et vende*, the tax on real-estate transactions (both land and houses). This brief methodological exploration is particularly useful for reconstructing local social trends and aspects of everyday life, including micro-economic strategies.<sup>78</sup> The comparison enables us to follow the same individuals both in a judicial context (where some of their schemes were deemed transgressive) and in the local property market, where their conduct was no less strategic. The analysis may reveal for example, that behind a crime such as a fight or the destruction of a field lay a previous land transaction between the parties, with the seller forced by necessity to part with

<sup>77</sup> “*Recepit de bonis Martini Farqueti qui anno praeterdicto concordaverat ut in computo precedenti ad octo libras de quibus jam computaverat in suo computo de centum solidis et plus non potuit recuperare quia fugiit XL solidos viennenses*”; ADCO, Dijon, B 9162, 1327, m. 17, *banna concordata*.

<sup>78</sup> On this approach, see I. EPURESCU-PASCOVICI, “The castellany accounts of late-medieval Savoy: a source-oriented approach”, *New Europe College Odobleja program Yearbook* (2014), pp. 81-109, at pp. 91, 97-99.

his land and never overcoming his resentment at the perceived injustice of the sale.

Certain family names are particularly frequent in both the *banna* and the *laudes et vende*, notably Taillefer (by far the most frequent), Catin, and Moyrod. It appears that certain families were active for some years but after a point they completely disappear from the record. Other families appear only in the *laudes* and never in the fines or vice-versa. In the *laudes et vende* from the end of the thirteenth century, several sales or leases were made by two men named Taillefer, father and the son. They either took out leases or simply bought several pieces of lands from a number of different people.<sup>79</sup> The frequency of the purchases suggests that the family was pursuing a strategy of expansion and enlargement of its landed patrimony. At the same time, in the *banna*, men named Taillefer received several fines for a variety of reasons. In one case, Poncet Taillefer “*occupaverat iter publicum*”:<sup>80</sup> he was fined because he had occupied the public road. Such instances of encroachment on public land are not uncommon in the Savoyard *computi*; in this case, it seems the family would stop at nothing in its efforts to expand their landed possessions. In another account, a woman named La Bretta appears both in the *laudes et vende* and in the *banna*. In the two first instances, she was the owner of two pieces of land sold to the Taillefers.<sup>81</sup> In the third one, Poncet Taillefer was fined because he had ploughed her wheat field.<sup>82</sup> It is quite possible that, as the owner of the adjacent plot of land, Taillefer was eyeing the rest of La Bretta’s property and sought to assert his claim to her field by ploughing it.

The opposite scenario is illustrated by the Palmier family: people sharing this name appear quite late in the *laudes*. They start to sell land in the middle of the fourteenth century.<sup>83</sup> But in the fines we can follow their exploits already from the end of the thirteenth century: one of them got into a fight.<sup>84</sup> Another

<sup>79</sup> ADCO, Dijon, B 9155, 1288-9, dorse, 1291-2, m. 6; B 9156, 1293-4, m. 1, 1294-5, m. 3.

<sup>80</sup> ADCO, Dijon, B 9155, 1290-1, m. 5.

<sup>81</sup> “*De III solidis receptis de Poncio Tallifer de Bosco pro medietate laudis pecie terre duarum peciarum terre empte de Johanneta Labreta et eius filio pretio triginta sex solidorum*” (ADCO, Dijon, B 9156, 1293-4, m. 1); “*de XVII denariis receptis a Bernardo Tayllifer pro medietate laudis terre empte a dicta La Breta duodecim solidis*” (1294-5, m. 3).

<sup>82</sup> “*De VI solidis VIII denariis receptis de Ponceto Tallifer pro eo quia essaravit bladum alla Breta*”; ADCO, Dijon, B 9157, 1298-9, m. 5.

<sup>83</sup> “*Receptit ab Hugonino Seraphini pro terra empta a Johanino Palmerii de Reissosa [...]*”; ADCO, Dijon, B 9168, 1356-7, m. 4.

<sup>84</sup> “*De L solidis receptis a filio Bernardi Palmerii pro rixa quam habuit cum filio Poponi cui fecit sanguinem*”; ADCO, Dijon, B 9154, 1286-7, dorse.

one kept his neighbour's fishing net without his permission, called someone a thief but could not prove it,<sup>85</sup> stole a woman's clothes when she was in her field so she stayed naked,<sup>86</sup> and refused to accept a mediation brokered by the castellan.<sup>87</sup> The near-complete absence of this family from the records of property acquisition, in stark contrast with their many appearances as culprits in the fines, suggests a different mode of engaging with society, more spontaneous and less strategic, focussing on obtaining satisfaction in the present – by whatever means – rather than making plans for the future. It is noteworthy that the transgressive conduct by members of this family, of the kind summarised above, lasted for decades. In this case, the *laudes et vende* do not say much about socio-economic relations between this family and others; rather, it is the absence of the family from the *laudes et vende* that is revealing, particularly when considered in light of the data from the *banna*.

The *computi*'s judicial data, however, do not open a window onto criminal acts alone. Certain passages and mentions point to exchanges, indeed sometimes the dialogue, between the central fiscal administration (later known as the *chambre des comptes*) that audited the castellany accounts and the castellan who had to justify his management of the castellany, including, at the judicial level, before the *auditores computorum*.

### *The Institutional Dialogue between the Castellan and the Central Administration*

In the early accounts preserved for the castellany of Pont-de-Vaux, the passages reflecting an exchange between the central administration and the castellan are limited in number, length, and message. In 1275-1276, the castellan was enjoined to recover the rest of what was due to the count in the matter of some cereals – if he was able to do so (“*et injunctum est castellano quod residuum debitorum recuperet si potest*”).<sup>88</sup> The final moderating sentence was

<sup>85</sup> “*De XXVII solidis VI denariis receptis de Johanne Palmer d’Avites pro eo quod ceperat retia vicini sui sine licentia; de L solidis receptis de dicto Johanne Palmer pro eo quod vocavit alium latronem nec potuit probare*”; ADCO, Dijon, B 9155, 1288-9, dorse.

<sup>86</sup> “*De XL solidis receptis de Johanne Palmerii quia spoliavit quamdam mulierem in campo suo de omnibus vestibus ita quod remansit nuda*”; ADCO, Dijon, B 9155, 1290-1, m. 5.

<sup>87</sup> “*De XVI solidis receptis de Johanne Palmer quia noluit obedire cuidam compromisso facto per castellanum*”; ADCO, Dijon, B 9155, 1291-2, m. 6.

<sup>88</sup> ADCO, Dijon, B 9153, 1275-6, m. 1.

meant to soften the initial injunction that might seem quite strict. The recovery of what was due to the count and his court was explicitly entrusted to the castellan according to his possibilities. No obligation of success was imposed, merely an obligation to use the means available to him. A comparable mention appears in the account for 1290-1291: at the end of the *clame*, there is the mention “*et si plus recuperare potest, de ipsis debet computare*”.<sup>89</sup>

In the account of 1285 these instructions take a different form.<sup>90</sup> While previously they had been integrated in the main body of text of the roll, written in the same hand and the same ink as the rest of the section, in 1285 the instructions were added in the left margin by another hand. They recall the existence of a *bannum* (“*memorandum quod de XL solidis Parisiensium quod debet filius Alaboci pro parjurio non computat quia non recuperavit sed debet recuperare et computare*”). We can reconstruct the dialogue between the castellan and the auditors: summoned to explain the absence of this case from the section, the castellan justifies it (“*non computat quia non recuperavit*”); the auditors remind him clearly and firmly of the duties of his office (“*sed debet recuperare et computare*”).

The instructions included in the section for the *banna* may also have been motivated by the negligence of a castellan who omitted to give details of the *clame* in two consecutive records.<sup>91</sup> In the first one, he is asked to include the details in the following accounts and, in both records, to make a readjustment if necessary. This request, however, had no effect: the sections devoted to the *clame* in the records for the following years give only the total amount of the *clame*. This procedure must have ultimately been validated by the court, since no further requests of this type were made thereafter.

In some cases, the castellan answers (or, as seen in the last example, in the end does not answer) the requests of the court. In other cases, he gives the impression of preventing comments or requests that could have been made by the auditors. In the account for 1317-1318, one of the *banna condemnata* concerns a man who stole another’s trap and was sentenced to a fine of 100

<sup>89</sup> ADCO, Dijon, B 9155, m. 5.

<sup>90</sup> ADCO, Dijon, B 9154, 1285, m. 1.

<sup>91</sup> First time: “*de LIII solidis IIII denariis receptis de clamis per dictum tempus, de quibus non reddidit particulas quia dicebat eas dimisisse per oblivionem. Injunctum est sibi quod in alio computo reddat particulas, et secundum plus vel minus eidem computentur*”; ADCO, Dijon, B 9156, 1293-4, m. 2. Second time: “*de LXX solidis receptis de clamis per idem tempus obvenientibus quarum oblitus est particulas quas reddere debet et si plus contineant plus computabit*”; ADCO, Dijon, B 9156, 1294-5, m. 3.

sous (the equivalent of 5 *livres*). In the entry, it is pointed out that only 4 *livres*, 13 *sous* and 9 *deniers* could be recovered;<sup>92</sup> the amount appears twice in the entry, rather than only once at its beginning, as was common. The reader has the impression that the castellan insisted not only on the effort made to recover the sum, but also on the importance of what was recovered (1,125 *deniers*). Even if he was still short of the target, the amount recovered was close enough to that of the conviction (1,200 *deniers*) – 94%, to be exact.

A few years later, the case of a certain Boschacius Alacorna (or Delacorna) was the subject of an attentive follow-up by the central fiscal administration. One of the *banna concordata* of 1324-1325 concerns Bertrand Bailliet, who paid a fine for his brother Johannet Bailliet, sentenced by the judge to 12 *livres* for striking Boschacius with his sword and for having killed pigs belonging to the latter's wife.<sup>93</sup> Of these 12 *livres*, half was remitted by the count *ex gratia* as per the testimony of Jean Maréchal, castellan of Bâgé. The following lines give more details about the event. A note was entered ("*et est sciendum quod...*") to the effect that the fine of 60 *sous* to which Boschacius was sentenced for striking Johannet Bailliet *atrociter* with a bar (*esparra*),<sup>94</sup> as well as the 40-*sous* fine to be paid by the person who provided him with his weapon, were not accounted for because the case was pending in the court of appeals. The castellan is enjoined to recover these amounts once the appeal is decided, as best he can, and answer for these amounts in the next account ("*tum injunctum est castellano quod finito termino appellationis recuperet condemnationes ut melius poterit et de ipsis computet in suo primo computo*"). The case did not progress during the following accounting year, and the appeal was still being considered.<sup>95</sup> It was only in the following account that an evolution is apparent: Boschacius pays a *bannum condemnationum* of 24 *sous* because it was not possible to recover more, at least according to the castellan ("*et plus non potuit recuperare quia non invenit de quo, ut dicit*");<sup>96</sup> the mention *ut dicit* clearly marks the care taken by the court with regard to this statement. Finally,

<sup>92</sup> "*De IIII libris XIII solidis IX denariis Viennensium receptis a Perrone de Molendino de Chavenes quia sustraxerat Bertino quamdam nansam et fuit contemptus in centum solidis Viennensium sed non potuerunt plus recuperari nisi dicte quatuor libre tresdecim solidos et novem denarios*"; ADCO, Dijon, B 9161, 1317-8, m. 49.

<sup>93</sup> ADCO, Dijon, B 9162, m. 4.

<sup>94</sup> The fact that it was his brother Bertrand who paid the fine was probably due to the seriousness of Johannet's injuries.

<sup>95</sup> ADCO, Dijon, B 9162, 1325, m. 8.

<sup>96</sup> ADCO, Dijon, B 9162, 1325-1327, m. 13.

the case is closed during the following year: in a *bannum concordatum*, Boschacius pays 6 *sous*. The entry in the account specifies that, from the initial sentence of 60 *sous*, 24 were retrieved (“*recepit a Boschacio Alacorna condempnato ut in computo precedenti in sexaginta solidis de quibus recuperaverat et computaverat de viginti quatuor solidis Viennensibus*”).<sup>97</sup> Under half of the amount due for the initial conviction was thus finally collected, after several years and at the cost of a final agreement after several attempts to recover the entire amount.

During the same period, Hugues Peliczon was sentenced to two fines of 40 *sous* each; the nature of his crime was not specified in this first entry. No sum was recorded, however, because an appeal was once again pending,<sup>98</sup> but the auditors insisted that the castellan take care of this matter: “*et est injunctum Hugoni Burdini ut finito anno dictas condempnationes procuret levari*”. In the following accounting year, one of the cases was settled through an agreement, but the other, about which we learn that it was caused by the diversion of a watercourse, was not settled: Hugues Peliczon had meanwhile fled, and consequently the castellan was ordered to recover the amount from the sale of his possessions (“*et non computat quia fugiit. Sic est ei injunctum quod super eius bonis recuperetur*”).<sup>99</sup> A year later, 14 *sous* from this sale are listed under the *banna condempnata per judicem*.<sup>100</sup> Unlike Boschacius, Hugues Peliczon’s case was not closed through an agreement.

The fines for which payment had not been made – or had not been made in full – were in the end grouped in a separate section, called the *banna de arragio*, and in the accounts followed immediately after the *banna condempnata*. *Arragium* is one of the many variants of the noun *areragium* (*arrieragium*, *arrayragium*, and so on), designating ‘what is due’; it is also used in French in the form *arrérages* since at least 1267.<sup>101</sup> At Pont-de-Vaux, this section appears in the 1349-1350 accounting year,<sup>102</sup> but it needs to be stressed that the rolls are missing for the period from 1330 to 1348. Elsewhere in the Savoyard area, the

<sup>97</sup> ADCO, Dijon, B 9162, 1327, m. 17.

<sup>98</sup> ADCO, Dijon, B 9162, 1325-7, m. 13 and 1327, m. 17.

<sup>99</sup> ADCO, Dijon, B 9162, 1327-8, m. 21.

<sup>100</sup> ADCO, Dijon, B 9162, 1327-8, m. 28.

<sup>101</sup> J.F. NIERMEYER, *Mediae Latinitatis lexicon minus* (Leiden, 1976), s.v. *arrieragium*; Ch. Du Fresne DU CANGE, *Glossarium mediae et infimae latinitatis*, 5th edn. (Niort, 1883-1887), s.v. *areragium*; CNRS/Université Nancy 2/ATILF, *Trésor de la langue française informatisé* (Paris, 2004), <<http://stella.atilf.fr/>>.

<sup>102</sup> ADCO, Dijon, B 9165.

section appears sooner: in Saint-Rambert (in the Bugey), it dates from 1331-1332,<sup>103</sup> while in Aiguebelle (bailiwick of Savoy), it dates from 1344-1345.<sup>104</sup> The section is not fundamentally different from the earlier entries about outstanding fines analysed above; rather, its novelty lies in the fact that it provides a formal framework for such entries. Generally speaking, such cases were initially recorded in the section on *banna condempnata* (almost always at the very end of it) for about two accounting periods, with a note that the amounts are not accounted for because an appeal was pending. Only in the following, third accounting period is the case included under the rubric *banna de arragio*. In other words, the condemned party had about two accounting years to provide a resolution, and indeed sometimes the matter was closed in the second accounting year. This, however, is far from being the most common case. All cases that have not been settled at this stage are then found in the *banna de arragio*. This systematic approach testifies to the rigour and perseverance of the judicial and administrative apparatus: enjoined by the *auditores computorum*, occasionally in the gravest terms, the castellan did not easily let go of unpaid fines.

Let us take the example of a group of men convicted for attempting, one night, to abuse a woman; of them, two fled. The case is first mentioned in the *banna condempnata* of 1349-1350, but the fines are not accounted for because the condemned had appealed (in subsequent accounts the marginal note “*vide*” draws attention to this matter).<sup>105</sup> In the following accounting year, the case remains in the same section, but the fines are still not collected because of the appeal, per the instructions given by Galesius de Baume, an advisor of the count. As the appeal lingered, the castellan was ordered to recover the amounts unless the condemned won their appeal.<sup>106</sup> In 1351-1352, the case is included in the *banna de arragio* but remains on appeal. Furthermore, the newly ap-

<sup>103</sup> ADCO, Dijon, B 9744.

<sup>104</sup> ADS, Chambéry, SA 7939; M. ACHAIN, *Comptes de châteltenie Aiguebelle 1275-1348: Transcription des comptes de châteltenie d'Aiguebelle dans le comté de Savoie: SA 7922 à 7943*, <[https://www.academia.edu/9263507/Comptes\\_de\\_ch%C3%A2tellenie\\_Aiguebelle\\_1275-1348](https://www.academia.edu/9263507/Comptes_de_ch%C3%A2tellenie_Aiguebelle_1275-1348)>, p. 160.

<sup>105</sup> ADCO, Dijon, B 9165, 1349-50, m. 5.

<sup>106</sup> “*Non computat quia dicti condempnati appellaverunt et dominus Galesius de Balma, consiliarius domini, mandavit dicto castellano justis causis subemitibus ut cesset ab ipsis compellendis de presenti. Et quia appellationes deserte videntur injungitur ei ut ipsis condempnationes recuperet ita quod de ipsis in suo sequenti computo valeat computare nisi aliud justitia apponeretur per ipsos quare praedicta recuperari non deberent*”; ADCO, Dijon, B 9165, 1350-1, m. 15.



pointed castellan did not recover the amounts of the convictions because, “*ut asserit*”, he did not know that they had to be recovered because he could not get a copy of the previous account. He even produced a letter from Jean de Montangio, judge of Bugey, attesting that the appeal of one of the men involved was still pending. The document does not seem to convince the auditors completely, since the castellan was still instructed to recover the amounts of the fines and account for them in his next account; if he failed to do so without justification, he was to be charged for the amounts.<sup>107</sup> A year later, the case appeared in the *banna de arragio* section. For one of the five men involved – one of the two fugitives – a mention was added in the right margin that “*amplius non fiat mentio*”; we are informed that he was absolved. For the second fugitive, the amount is not taken into account because it was asserted that the previous castellan, Jean Bérard, had recovered the amount, but if it turned out that this was not the case, he (Bérard) was liable for the amount: “*non computat quia Johannes Berardi dictus Cusins castellanus ibidem ante ipsum recuperavit ipsos, et de ipsis computare debet. Et nisi dictus Johannes reperiatur computase, supra ipsum precise allocentur*”. This points to the castellan’s personal responsibility for his management of criminal justice. The appeal was still pending for the other three. The court renewed its request, stating that the case must be examined diligently so that the fines might be accounted for in the next accounting year, unless the castellan has a good reason not to do so (“*et prout in computo precedenti injunctum fuit, injungitur iterato eidem quod procuret diligenter causas terminari, ita quod de ipsis condepnationibus possit in computo sequenti computare nisi juste se possit excusare*”). Unsurprisingly, the case appears again in the following year in much the same terms, including the castellan’s liability in case of unjustified failure to recover the fines.<sup>108</sup> Finally the matter is settled in 1354-1355,<sup>109</sup> when no more mention of the fugitives is made – this might mean that Jean Bérard covered the amount him-

<sup>107</sup> “*A qua condepnatione appellaverunt et adhuc sunt in prosecutione appellationes ut dicit. Et idem castellanus, ut asserit, ignoravit dictas condepnationes fore recuperandas quia copiam computi habere non potuit. Et etiam ostentit litteras domini Johannis de Montangio, iudicis Terre Baugiaci, testificantes ut dictus Jacopinus suam appellationem adhuc prosequitur inhibendo dicto castellano non contra ipsum procedet donec causa appellationis fuit terminata, quam litteram reddit. Et injungitur dicto castellano quod dictas condepnationes recuperet ita quod de ipsis in computo sequenti et sibi ipsum allocentur nisi juste se possit excusare*”; ADCO, Dijon, B 9166, m. 4.

<sup>108</sup> ADCO, Dijon, B 9166, 1353-4, m. 20.

<sup>109</sup> ADCO, Dijon, B 9167, m. 5.

self. The other three men were granted a remission,<sup>110</sup> whereby the fine was reduced to 31 *livres*, 13 *sous* and 4 *deniers*, which had already been paid. It took five years, from 1350 to 1355, to achieve this result, but the amount of money involved was substantial.

What can be concluded from the analysis of these various examples of interactions between the castellan and the auditors and clerks of the central administration? First of all, that some of these remarks concerned matters internal to the financial administration, with little consequences in the outside world – this is the case, for example, when the court asks the castellan to indicate the specific details of the *clame*. Secondly, some other remarks did have an impact on society – this is the case of demands for the recovery of fines by threatening to charge the amounts in question to the castellan if he failed to get things done. This threat could only stimulate his zeal, with the consequences that one can imagine for the individuals fined. The institutional dialogue between the court and the castellan is, in fact, not really a dialogue in the true meaning of the term: when the court answers the castellan's explanations, it is always to push him to recover the money – first with the proviso that he should do so if he is able (“*si potest*”), then with more insistence. And the castellan adopts a ‘rhetorical submission’, because of his position entails, in particular, his personal commitment in the settlement of litigious amounts.

### Conclusions

At first glance, the lists of *clame* and, even more so, of the *banna*, testify to a century in which behaviours considered improper were at once many and varied in nature, most often petty but sometimes involving real violence. What is more, the *banna* open a window onto the communications between the castellan and the court, and even beyond the judicial realm, onto social trends at the local level. The communication that was established between the castellan and the central financial administration (i.e. the *chambre des comptes*) through the instructions inserted in the accounting rolls on specific matters testifies, in the beginning, to a system which is still establishing itself: the

<sup>110</sup> “[...] *et qui appellaverant, ut in arragio computorum precedentium et in suplicatione per eos domino porrecta remissis sibi duabus partibus dictarum condempnationum per dominum contemplatione et ad supplicationem dicti domini archidiaconi ut per litteram domini de remissione datam in Ponte Vele die XXV<sup>o</sup> mensis Novembris M<sup>o</sup> CCC<sup>o</sup> LIII<sup>o</sup> quam reddit et sine aliqua condicione*”.

instructions were modulated with a rather accommodating “*si potest*”. Thereafter, the instructions declined in number and were found mostly in the *banna condemnata* and *banna de arragio*, but they occasionally became more direct and threatening. Once the system was in place and functioning, it was possible to be more demanding on the few points that still posed problems. The harsher line taken by the central administration had consequences for society: ordered to recover the fines from the convicts under pain of being charged themselves for the amounts, the castellans could only take a harder stance against those reluctant or unable to pay.

Conversely, a different dynamic is at play when agreements (*concordata*) were encouraged and remissions of part of the fine granted. While agreements are attested rather early, they are formalised procedurally with the appearance, around 1315, of a separate section for *banna concordata*; their numbers relative to the total cases of fines grew over time. Over the same period the first cases of remissions appeared among the *banna condemnata*;<sup>111</sup> it was not uncommon that half of the amount of the fine was cancelled by the count. Even the *banna de arragio* went in the same direction of showing moderation, notwithstanding that their very existence was proof that even the smallest fines were not forgotten. Thus, an initial *bannum condemnatum*, a condemnation, when finally paid by the culprit, sometimes after several years, had already been reduced, usually to half of the original amount (with one exception).<sup>112</sup> The *banna de arragio* remained small in number, to the point that between 1360-1361 and 1370-1371 there were none at all. Together, the low frequency of arrears for penal fines and the high frequency of agreements (*concordata*) show that the system worked well overall, with the exception of those few cases where appeals were pending for quite a long time. Agreements also had the advantage of lower legal costs and a timely collection of the fine, since they were settled quickly – certainly before being recorded in the castellany account that was prepared for the audit (there are no cases of unpaid *banna concordata*). The sum may have been lower, but at least it was paid.

This trend, however, should not be seen as a sign of expediency or lenience on the part of the central administration, which, on the contrary, did not relent in seeking to keep track of every unpaid fine, even through appeals that lasted several years. That the expenses incurred sometimes exceeded the sum of the fine in some cases (for some fines were quite modest) suggests that the symbolic dimension of justice was valued even more than the profits brought by its administration.

<sup>111</sup> ADCO, Dijon, B 9161, 1315-6, m. 35.

<sup>112</sup> ADCO, Dijon, B 9175, 1373-4, m. 22.

# From Chirograph to Roll: The Records of Thirteenth-Century Anglo-Jewish Moneylending\*

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On the feast day of St. Thomas the Martyr (29 December) 1275, the abbot of St. John's (Colchester) and Walter of Essex went to the Colchester *archa*.<sup>1</sup> This was one of a series of chests, or *archae*, in thirteenth century England, the primary purpose of which was to hold acknowledgements of debt.<sup>2</sup> These were the records generated by Jewish moneylending activities, which outlined the extent and terms of each individual transaction.<sup>3</sup> The pair had been tasked, by a royal order dated 24 November, with opening the chest,

\* I would like to thank Dr Richard Cassidy for reading and commenting upon a draft of this paper. Any errors which remain are my own.

<sup>1</sup> London, The National Archives [henceforth TNA] C 47/9/48.

<sup>2</sup> Henceforth referred to as acknowledgements for ease. On the *archae* system see, most recently, R.R. MUNDILL "The 'Archa' system and its legacy after 1194", in: *Christians and Jews in Angevin England: The York Massacre of 1190, Narratives and Contexts*, ed. S. REES JONES and S. WATSON (Woodbridge, 2013), pp. 148-162.

<sup>3</sup> On acknowledgements, see D.A. IRWIN, "The materiality of debt to Jews in England, 1194-1276", *Jewish Historical Studies* 49 (2017), pp. 56-71.

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 251-272.

scrutinising its contents, and enrolling the acknowledgements held in it.<sup>4</sup> That process was undertaken in the presence of the chirographers who administered the *archa*, and the roll produced was sent to the king.<sup>5</sup> At the time it was searched, 44 acknowledgements, owed to twelve creditors, ranging in size from £1 (20s) to £46 13s 4d (70 marks), were found in the chest.<sup>6</sup> During the winter of 1275-1276, officers across the country, at twenty separate urban centres, were undertaking the same task, though only seven of these scrutinies (including the roll from Colchester) have survived.<sup>7</sup> A number of other scrutiny rolls have survived from across the thirteenth century. Two rolls from 1240 list the contents of the Cambridge and Lincoln *archae* respectively.<sup>8</sup> An inventory of the London chest, which was produced in December 1272, has also survived,<sup>9</sup> as have eleven rolls produced during the winter of 1290-1291, after the general expulsion of the Jews from England.<sup>10</sup> In that sense, the Colchester roll forms part of a series of similar documents. It differs from the other scrutinies in one key respect: not only has the roll itself survived, but so have a number of the acknowledgements which were enrolled on it (more on this below). These scrutiny rolls have traditionally been used by historians to inform wider discussions of the scale and extent of Jewish moneylending activities. In contrast, this essay sets itself three closely connected tasks. First, it will explore the administrative context within which the rolls were produced. Secondly, it will examine the relationship between scrutinies and the acknowledgements that they recorded. Thirdly, it will consider the use of the documents after their production

<sup>4</sup> *Calendar of the Patent Rolls of the Reign of Edward I ... A.D. 1272-1281* (London, 1901), p. 127.

<sup>5</sup> *Ibid.*, p. 126; TNA C 47/9/48.

<sup>6</sup> These are terms of account which denote a certain number of silver pennies. There were twelve pennies in a shilling and twenty shillings (240d) in a pound. A mark was equivalent to two-thirds of a pound (13s 4d or 160d). For consistency, I have standardised all sums throughout this paper with the original sum being provided in parenthesis.

<sup>7</sup> *Calendar of the Patent Rolls of the Reign of Edward I ... A.D. 1272-1281*, pp. 126, 127; *Calendar of the Close Rolls of the Reign of Edward I ... A.D. 1272-1279* (London, 1900), p. 260. The orders for the scrutiny of the chests at Lincoln, Oxford and Stamford were, for some reason, issued twice. The surviving inventories are of the *archae* at Bedford [TNA E 101/686/7], Colchester [TNA C 47/9/48], Exeter [TNA E 101/249/31], Hereford [*Calendar of the Plea Rolls of the Exchequer of the Jews*, ed. H. JENKINSON (London, 1929), pp. 230-238], Northampton [TNA E 101/249/33] and York [TNA C 47/9/49], with the Bedford and Northampton scrutinies having suffered particularly extensive damage.

<sup>8</sup> TNA E 101/249/3, 4.

<sup>9</sup> TNA E 101/249/15.

<sup>10</sup> TNA E 101/250/2-12. Rolls have survived for the *archae* at Bristol, Canterbury, Cambridge, Devizes, Exeter, Hereford, Lincoln, Norwich, Nottingham, Oxford, and Winchester.

by both the Crown and parties to the debt.<sup>11</sup> As a result, it will be seen that much can be learned about the nature and use of the scrutiny rolls by considering the records from these three perspectives.

Any discussion of the scrutinies must be prefaced with a more general note on the Crown's regulation of Jewish moneylending activities during this period.<sup>12</sup> The *Articles of the Jewry* (1194) introduced, for the first time, rules specifying how transactions in which Jews lent money to Christians were to be recorded and stored.<sup>13</sup> In terms of this study, the *Articles* did two important things. First, they specified that a record of each individual transaction was to be produced. Initially, this was to be upon the instrument of a bipartite chirograph, though from 1233 that changed to a tripartite document, with the foot being sealed by the debtor.<sup>14</sup> Secondly, they established what has become known to historians as the *archae* system. It had been intended that a series of six or seven chests would be established at strategic urban centres across the country.<sup>15</sup> Those chests were to be administered by two Christian chirographers, elected from the local urban community, two Jewish chirographers, elected from the Jewish community, and two scribes (*scriptores*), who would be responsible for producing the acknowledgements. From this point onwards, for a debt to be considered valid, a record of it needed to have been produced by one of those clerks with a portion of it being deposited in one of those chests. In effect, this meant that there were three parties to a debt: the debtor, the creditor, and the Crown. The number of *archae* grew rapidly and, by 1218, seventeen had been established across England.<sup>16</sup> Additionally, following the introduction of the *Statute of the Jewry* (1275), which prohibited Jews from lending money at interest, a second set of *archae* was established.<sup>17</sup> This argument was first proposed by Peter Elman in 1939 on the basis of the headings on

<sup>11</sup> The importance of considering not only the production of medieval rolls, but also their "active use", can be seen in R. CASSIDY, "Recorda splendidissima: The use of the pipe rolls in the thirteenth century", *Historical Research* 85 (2012), pp. 1-12, esp. pp. 2-3.

<sup>12</sup> J. and C. HILLABY, *The Palgrave Dictionary of Medieval Anglo-Jewish History* (London, 2015), pp. 98-99.

<sup>13</sup> Roger of Howden, *Chronica Magistri*, ed. W. STUBBS, 4 vols. (London, 1870: *Rolls Series*), 3, pp. 266-267.

<sup>14</sup> H.G. RICHARDSON, *English Jewry Under Angevin Kings* (London, 1960), p. 294.

<sup>15</sup> *Chronica Magistri*, p. 266.

<sup>16</sup> HILLABY, *The Palgrave Dictionary of Medieval Anglo-Jewish History*, p. 95.

<sup>17</sup> On the *Statute*, see P.A. BRAND, "Jews and the Law in England, 1275-90", *English Historical Review* 115 (2000), pp. 1140-1144.

the post-Expulsion scrutinies.<sup>18</sup> These listed the debts according to whether they had been found in the *veteres archae* (Old Chests) or *novae archae* (New Chests). According to Elman's argument, the Old Chests contained the records of Jewish moneylending activities produced before 1276. With the introduction of the 1275 *Statute*, Jews were forced to shift to dealing in commodities rather than money and, as such, a new set of chests was established to house those new commodity bonds which were generated after 1280. Although elements of that argument were comprehensively challenged by Robin R. Mundill in his doctoral work, I have recently revived it, with much amendment, on the basis of the archival evidence.<sup>19</sup> That is an important distinction within the context of this piece because, for reasons which will be explored below, it is only the records associated with the *veteres archae* which are considered here. Unfortunately, only post-Expulsion rolls for the Old Chests at Devizes, Exeter, and Hereford have survived from 1290-1291, with the majority of those rolls detailing the contents of the New Chests.<sup>20</sup> Although the Lincoln scrutiny was labelled as listing the contents of the Old Chest, it appears that that was a clerical error, given that it lists commodity bonds, so that roll will not be considered here.<sup>21</sup>

The scrutiny rolls have long been known to historians of medieval Anglo-Jewry. In 1895, B.L. Abrahams published a valuable, if problematic, summary of the creditors listed in the 1290 scrutinies, along with the total amount of money or goods which were owed to them.<sup>22</sup> A particular limitation of that piece was that it did not provide the names of the debtors, or the details of individual transactions. Several decades later, Peter Elman examined the scrutinies as part of his studies of Jewish finance.<sup>23</sup> Although important from a historiographical perspective, much of Elman's work was challenged by Mundill. From 1987 onwards, using the scrutinies, Mundill's scholarship did much

<sup>18</sup> P. ELMAN, "Jewish trade in thirteenth century England", *Historia Judaica* 1 (1939), pp. 91-104, at p. 97.

<sup>19</sup> R.R. MUNDILL, *The Jews in England, 1272-1290* (unpublished doctoral thesis, St. Andrews University, 1987), pp. 111-114; D.A. IRWIN, "From *archae* to archives", *Archives* 52 (2017), pp. 1-11, at pp. 5-6.

<sup>20</sup> TNA E 101/250/2, 5, 11.

<sup>21</sup> TNA E 101/249/12; IRWIN, "From *Archae* to Archives", p. 6.

<sup>22</sup> B.L. ABRAHAMS, "The condition of the Jews of England at the time of their expulsion in 1290", *Transactions of the Jewish Historical Society of England* 2 (1894-1895), pp. 76-105.

<sup>23</sup> See, e.g. P. ELMAN, "Jewish finance in thirteenth-century England", *Transactions of the Jewish Historical Society of England* 16 (1945-1951), pp. 89-96.



to advance our understanding of Anglo-Jewish moneylending activities.<sup>24</sup> In particular, by considering the debtors as well as the creditors, he was able to map effectively the geographical and social distribution of debts. That model served as the foundation for the doctoral work of Hannah Meyer and Carl Feibusch, who both followed the example set by Mundill, with exciting results.<sup>25</sup> My own work has advanced a less favourable interpretation of scrutinies, arguing that they have “traditionally relegated acknowledgements to a secondary position” in the historiography on Anglo-Jewish moneylending.<sup>26</sup> From a practical perspective, however, that makes sense, not least because the details of many more transactions have survived as enrolments than as original chirographs. While it has been possible to trace 348 acknowledgments, Mundill calculated that the particulars of more than three thousand transactions have survived when all of the financial records – scrutiny and receipt rolls, which recorded Jewish tallage payments – are treated together.<sup>27</sup> That figure is reduced to around 750 debts when the scrutinies of the *veteres archæ* are treated in isolation. Even so, more than twice as many debts have been transmitted to us by the inventories of the *veteres archæ* than have survived as chirographs.<sup>28</sup> In the pages which follow, however, it will be seen that the scrutinies can only be fully understood when they are considered within the context of the acknowledgements which they enrolled. Moreover, it will be argued that, although both types of documents record the details of Jewish moneylending activities, the reasons for which they were created and used could, and did, vary considerably.

<sup>24</sup> See, e.g. R.R. MUNDILL, *England's Jewish Solution: Experiment and Expulsion, 1262-1290* (Cambridge, 1998), esp. ch. 6; ID., “Christian and Jewish lending patterns and financial dealings during the twelfth and thirteenth centuries”, in: *Credit and Debt in Medieval England c.1180-c.1350*, ed. P.R. SCHOFIELD and N.J. MAYHEW (Oxford, 2002), pp. 42-67.

<sup>25</sup> H. MEYER, *Female Moneylending and Wet-Nursing in Jewish-Christian Relations in Thirteenth-Century England* (unpublished doctoral thesis, University of Cambridge, 2009), esp. ch. 2; C.E. FEIBUSCH, *Jews and Credit in Late Thirteenth-Century England* (unpublished doctoral dissertation, University of California, 2013). See also H. MEYER, “Gender, Jewish creditors, and Christian debtors in thirteenth-century Exeter”, in: *Intersections of Gender, Religion and Ethnicity in the Middle Ages*, ed. C. BEATTIE and K.A. FENTON (Basingstoke, 2011), pp. 104-124.

<sup>26</sup> IRWIN, “From *archæ* to archives”, p. 3.

<sup>27</sup> MUNDILL, *England's Jewish Solution*, p. 8. I am in the process of analysing those acknowledgements for my doctoral thesis: Dean A. IRWIN, *Acknowledging Debt to Jews in England 1194-1276* (unpublished doctoral thesis, Canterbury Christ Church University, ongoing).

<sup>28</sup> It is difficult to be more precise because several of the 1275 scrutinies – in particular those of the Bedford and Northampton *archæ* – have suffered extensive damage.

The full integration of the scrutinies into the scholarship on the Jews of medieval England has been somewhat impeded by the manner in which historians have traditionally accessed them. Much of the historiography has focussed upon the legal records, in the form of the Jewish plea rolls, which have been the subject of a long, though as yet incomplete, drive towards publication.<sup>29</sup> No such organised efforts towards publication have been made in relation to the financial records generally, or the scrutiny rolls specifically. That being said, isolated rolls have been edited by individual historians. In 1913, for example, H.P. Stokes transcribed the scrutiny of the Cambridge *archa* which were produced in 1240.<sup>30</sup> Similarly, as part of his study of *The Jews of Medieval Oxford*, Cecil Roth transcribed the 1290 scrutiny of the Oxford *nova archa*, though he was unaware of the existence of the 1275 scrutiny of the *vetus archa*.<sup>31</sup> Important work in this area is also being undertaken by Julie L. Mell and Ethan Levi Margolis, who are in the process of editing the 1240 scrutiny of the Lincoln *archa*, which will be accompanied by a scholarly introduction. Both historians have already made important contributions to our understanding of that roll.<sup>32</sup> Equally, advances in modern technology mean that the scrutinies are more accessible than ever. Photographs of those rolls in The National Archives' E 101/249-250 series have been made available online via the *Anglo-American Legal Tradition* website.<sup>33</sup> Consequently, with the exception of the scrutinies of the Colchester and York chests, held in a Chancery series, and the Bedford *archa*, held elsewhere in the E 101 series, all of these rolls can now be accessed digitally on the internet. It remains to be seen, however, whether this will have a positive impact upon their use in the historiography.

The fundamental difference between acknowledgements and the entries on a scrutiny roll must first be confronted. That is, when debts were enrolled, they were not faithfully transcribed; rather, the main particulars of the transaction were summarised. Conventionally, those details would be the names of the

<sup>29</sup> HILLABY, *The Palgrave Dictionary of Medieval Anglo-Jewish History*, pp. 133-135.

<sup>30</sup> H.P. STOKES, *Studies in Anglo-Jewish History* (London, 1913), pp. 252-275.

<sup>31</sup> TNA E 101/250/9, transcribed in C. ROTH, *The Jews of Medieval Oxford* (Oxford, 1951), pp. 174-179; TNA E 101/249/32.

<sup>32</sup> E.L. MARGOLIS, *Evidence that the Majority of Medieval English Jews were not Moneylenders, with an Emphasis on Document E 101/249/4* (unpublished master's thesis, North Carolina State University, 2015); J.L. MELL, *The Myth of the Medieval Jewish Moneylender*, 2 vols. (London, 2017), 1, esp. pp. 169-173, 182-184.

<sup>33</sup> "Exchequer: Accounts Various: The Jews", *Anglo-American Legal Tradition*, <[http://aalt.law.uh.edu/E101nos249\\_255.html](http://aalt.law.uh.edu/E101nos249_255.html)> (accessed on 15 March 2019). Unless otherwise stated, the references in this paper refer to the original manuscripts.

debtor and creditor, the principal which had been borrowed, and the date upon which the transaction was recorded. In some instances, the date of repayment would be entered as well. This detail was omitted from the post-Expulsion scrutinies produced in London by governmental clerks, but can be seen in those rolls which were produced in 1275.<sup>34</sup> Peculiarly, the two earliest extant scrutiny rolls, from 1240, omitted the date of the transaction but did include the date upon which repayment would become due.<sup>35</sup> That is especially curious because, to identify an individual transaction, it is the date upon which it was recorded, rather than the date of repayment, which is needed.

That the enrolments were summaries rather than transcriptions, has traditionally been highlighted as a cause for concern by historians. In relation to the post-Expulsion scrutinies, for example, Mundill remarked that “the forty surviving membranes, alas, only contain abbreviated records of the transactions”.<sup>36</sup> The precise implications of the enrolment process can be better understood by directly comparing surviving acknowledgements with their corresponding summaries. As has already been highlighted, the evidence from the Colchester *archa* makes such an undertaking possible. Of the 44 transactions which are listed on the 1275 scrutiny, eight have survived in their original form.<sup>37</sup> Unfortunately, one of those documents has suffered some damage, which prevents it from being compared in this way.<sup>38</sup> Even so, much can be learned by considering the relationship between the remaining seven acknowledgements and the scrutiny roll entries. As Table 1 illustrates, the Colchester acknowledgements were relatively consistent in length, being formed of between 108 and 112 Latin words. In contrast, the corresponding scrutiny roll entries were slightly more variable, consisting of between 29 and 44 words. As such, an average of 68.18% of text was lost during the enrolment process. That such a high proportion of the text was omitted would seem to justify Mundill’s concerns.

It is, however, important to take into account the nature of the text which was lost. Acknowledgements were not complicated legal documents, the provisions of which could be expressed in a variety of ways. Rather, they were highly formulaic documents, the diplomatic of which was reasonably consistent,

<sup>34</sup> See, for example, TNA E 101/250/2-12; TNA E 101/249/31-33.

<sup>35</sup> TNA E 101/249/3, 4.

<sup>36</sup> MUNDILL, *England’s Jewish Solution*, p. 125.

<sup>37</sup> London, Westminster Abbey Muniments [hereafter WAM] 6698, 9017, 9031, 9037, 9052, 9053, 9056, 9059.

<sup>38</sup> WAM 6698.

Table 1: Comparison of Colchester Acknowledgements and corresponding Scrutiny entries

Date of transaction	Original record	Number of Latin words	Number of Latin words (Scrutiny)	Amount of text omitted
26 November 1258	WAM 9037	112	39	65.18%
23 April 1262	WAM 9053	109	36	66.97%
30 March 1265	WAM 9031	108	44	59.26%
20 May 1269	WAM 9052	109	29	73.39%
11 July 1269	WAM 9059	110	35	68.18%
20 July 1269	WAM 9017	109	31	71.56%
7 July 1270	WAM 9056	110	30	72.73%
12 December 1270	WAM 6698	92	33	N/A <sup>1</sup>
			Average amount of text omitted:	68.18%

<sup>1</sup> This is the acknowledgement which has been damaged and, as such, cannot be directly compared with the scrutiny roll summary.

irrespective of place or date of production.<sup>39</sup> Aside from the unique features that were specific to an individual transaction, which were enrolled, acknowledgements invariably commenced with a general address and included a penalty clause, a note that the debt was secured on the debtor's lands and goods, and their confirmation of the record. Even the date upon which repayment would become due was, to some extent, part of this formula, given that that was consistently specified on, or in relation to, a series of major feast days (e.g. Easter or Michaelmas). It was these elements, rather than the particulars which made an individual transaction unique, which were lost in the translation from chirograph to roll. In this respect, concerns about the nature of the scrutiny entries would appear to be unfounded. Moreover, although Mundill criticised the use of the phrase "extant bonds" to describe transactions listed on the scrutinies, given that we know the nature and form of the omitted text, that phrase is not as inaccurate as it might seem at first.<sup>40</sup>

The formulae employed in the writing of acknowledgements might have been consistent, but they were not static. Over the course of the thirteenth

<sup>39</sup> I have completed a full analysis of the diplomatic of all 348 extant acknowledgements as part of my doctoral work: IRWIN, *Acknowledging Debt to Jews in England 1194-1276*, ch. 3.

<sup>40</sup> MUNDILL, *England's Jewish Solution*, 125.

century, new features would be added from time to time. One such addition came in 1256 when the county (*comitatum*), or the city in which the debtor was resident, also began to be included in acknowledgements at some centres of production, such as London and Norwich. At the Colchester *archa* on 29 May 1269, for example, “Robert of Stamford, knight of the county of Essex” borrowed £15 from “Samuel son of Aaron, a Jew of Colchester”.<sup>41</sup> Through the addition of a marginal note, that feature subsequently came to be integrated into the scrutinies. This feature was absent from the rolls produced during the 1240s, though the enrolment of Abraham of Berkhamsted’s debts, compiled in 1250, did include a note identifying the county to which a debt related.<sup>42</sup> Significantly, those notes were added six years before the earliest surviving evidence of the county being specified in an acknowledgement.<sup>43</sup> All of the later scrutinies included this additional information. From the 1275 scrutiny of the Colchester *archa*, it can be seen that debtors were located in the counties of Essex, Cambridge and Suffolk, as well as in the town of Colchester itself.<sup>44</sup> It is important to note that in the post-Expulsion scrutinies, and in the 1275 scrutiny rolls produced in the Exchequer style,<sup>45</sup> this was included as part of the summary rather than in the margin. It is important to note also that where the length of the summaries was calculated in Table 1, that figure includes the marginal note, irrespective of whether the summary also included that information. Much has already been said about the ways in which the features of acknowledgements were transmitted in the scrutinies. This particular instance might reflect a case where the reverse was true. It was relatively common for governmental rolls, such as the fine rolls, to include a marginal note, highlighting the county to which the piece of business related.<sup>46</sup> It would make sense, therefore, that such a feature would come to be included in the scrutiny rolls, and by extension acknowledgements to make it easier for the Crown to identify and trace debts and debtors.

Here an important distinction between the scrutinies of the *veteres* and *novae archae* must be highlighted. No discernible difference can be detected between the summaries of the acknowledgements held in the Old Chests, and

<sup>41</sup> WAM 9052.

<sup>42</sup> TNA E 101/249/6.

<sup>43</sup> TNA E 101/249/5 m. 2.

<sup>44</sup> TNA C 47/9/48.

<sup>45</sup> On this term, see below.

<sup>46</sup> See, for example: “Translations”, *Fine Rolls of Henry III Project*, <<https://finerolls.henry3.org.uk/content/calendar/calendar.html>> (accessed on 30 March 2019).

the commodity bonds held in the New Chests. That, in and of itself, is inherently a cause for concern, however. The introduction of the *Statute of the Jewry* (1275) did more to the records of Jewish business activities than just prohibit the imposition of interest, forcing a transfer to dealing in commodities. It also saw the length of the documents which recorded those transactions increase considerably. A typical example, which was produced at the London *nova archa* on 12 May 1282, is composed of 439 Latin words – nearly four times more words than the longest acknowledgements.<sup>47</sup> Despite this, the length and nature of the summaries when the documents were enrolled, did not change. Consequently, although the scrutinies of the Old and New Chests have traditionally been treated together in the historiography, actually the latter documents hide considerably more than the former. That feature makes the enrolments of the *novae archae* more problematic than those of the *veteres archae*. It would be a relatively easy task to reconstruct the full text of the acknowledgements, given that we know the text which is absent, but the same is not true with the summaries of commodity bonds. Much work remains to be done on the diplomatic of post-*Statute* bonds in order more fully to understand the implications of the enrolment process. Such scholarship will be complicated by the fact that it has only been possible to trace six commodity bonds to date, compared to 348 acknowledgements.<sup>48</sup> Upon this basis, it seems clear that, although the scrutinies of the *veteres* and *novae archae* are almost identical, they should not, and cannot, be considered in the same way from an administrative perspective.

Although the contents of the scrutiny rolls are relatively simple, the factors which contributed to their production were more nuanced. In recent decades, historians have sought to link the orders for scrutinies to be conducted with fresh financial impositions upon the Jewish community.<sup>49</sup> According to this argument, prior to a new tallage being levied upon the Anglo-Jewish community, the king would issue orders that the chests were to be sealed, with their contents being searched by royal officers and their contents enrolled. This process had two advantages for the Crown. First, it presented a way in which

<sup>47</sup> TNA DL 25/3409.

<sup>48</sup> Mundill knew of at least TNA C 146/1360, DL 25/1182, 3409, and Hereford, Herefordshire Archive and Records Centre AH 81/34. To that list, I can only add: Leicester, Record Office of Leicestershire, Leicester and Rutland 26D53/2534 and Hull, Hull History Centre U DDWB/23/4.

<sup>49</sup> Z.E. ROKEAH, "A hospitaller and the Jews: Brother Joseph de Chauncy and English Jewry in the 1270s", *Jewish Historical Studies* 34 (1994-1996), pp. 189-207, at p. 191; MUNDILL, *England's Jewish Solution*, p. 75.

the potential wealth of the Jews of England could be assessed, prior to any financial exactions being made. Secondly, and more importantly, it allowed the Crown to ascertain the precise nature of the debts owing to individual creditors and trace those transactions if this subsequently became necessary. That was particularly important because Jewish tallage payments could take two forms. Either the Jew could fulfil his or her obligations with a cash payment, or they could transfer their outstanding debts to the Crown to meet the obligations assessed upon them. It was therefore important for the royal government to know not only what debts were held by the Jews but also, crucially, which of those were better debts, which could be more easily collected. Consequently, it was common for lists of debts to be entered onto the receipt rolls which record Jewish tallage payments. Indeed, the 1262 receipt roll is comprised entirely of debts which were transferred to the Crown, with the transactions being listed according to the *archa* from which they were removed.<sup>50</sup> This roll in particular highlights the importance of the scrutinies in relation to royal finance. Four orders have survived which were sent to the chirographers of the *archae* at Canterbury, Colchester, Norwich, and Nottingham detailing the process which was undertaken.<sup>51</sup> These reveal that it was only those “charters, tallies and instruments” (“*cartas, tallias, et instrumenta*”) which had been transferred to the Crown “since the last scrutiny” (“*post ultimum scrutinium*”) that were to be removed from the *archae* and sent to London.<sup>52</sup> This presumably refers to the scrutinies which were ordered on 17 July 1261, which were presumably conducted in the late summer and early autumn of that year.<sup>53</sup> Though that may sound similar to a scrutiny roll, the receipt rolls only recorded those debts which were used as payment, and they did not conventionally include the date of the transaction or repayment. Consequently, it would not be possible to accurately trace an individual transaction based upon one of those entries in the way that it would when dealing with the scrutinies.

Clearly, then, there was a link between tallages and scrutinies. From an administrative perspective, however, the scrutiny rolls also served an important function within the context of Anglo-Jewish moneylending activities. As K. Scott long ago noted, “a scrutiny was a very important event for all creditors” because “once a scrutiny had been held, the rolls resulting were treated as a

<sup>50</sup> TNA E 101/249/10.

<sup>51</sup> WAM 6726, 6733, 6888, 9003.

<sup>52</sup> *Ibid.*

<sup>53</sup> *Calendar of the Patent Rolls of the reign of Henry III A.D. 1258-1266* (London, 1910), p. 186.



final statement of the enforceable debts in the area concerned”.<sup>54</sup> That is to say, the rolls provided additional securities for creditors because they served to confirm the outstanding debts and, by extension, make them easier to collect. It is unfortunate that Scott chose to discuss the importance of the scrutinies for creditors, given that the authority of an acknowledgement would normally prevail. Moreover, the debt would usually be enforced according to the particulars listed on the chirograph, in the absence of which the creditor would ordinarily not have a claim on the debt anyway.<sup>55</sup> In that sense, the scrutinies were more valuable to the Christian debtors. From the Jewish plea rolls it is clear that they understood the importance of the scrutinies for launching a successful legal challenge against a debt (more on this below). That can be seen, for example, in the aftermath of the 1239 and 1240 scrutinies. The Jewish plea roll for 1244-1245 shows that scrutiny rolls could, and did, form the basis of challenges to individual debts.<sup>56</sup> In general, debtors could use the scrutiny rolls in three key ways to challenge or evade their obligations. First, they could claim that the acknowledgment had not been found in the *archa* at the time of the last scrutiny.<sup>57</sup> It had been established since 1194 that a debt would only be valid if a record of it had been deposited in an *archa* – from 1239 onwards it was to be deposited within ten days.<sup>58</sup> Debtors did not necessarily have to rely on existing scrutinies to support their case but, rather, could pay a fine to have the relevant *archa* scrutinised. An example of that can be seen in 1268, when a debtor named William requested that the London *archa* to be searched for traces of a debt which Elias, son of master Moses, claimed of him.<sup>59</sup> In that particular case, the tactic backfired because the acknowledgement was indeed found in the *archa*.<sup>60</sup> Secondly, debtors could contend that although the debt had been owed, it had been repaid or, for whatever reason, cancelled at the time of the

<sup>54</sup> K. SCOTT, “The Jewish *arcae*”, *The Cambridge Journal of Law* 10 (1950), pp. 446-455, at p. 454.

<sup>55</sup> J. OLSZOWY-SCHLANGER, *Hebrew and Hebrew-Latin Documents from Medieval England: A Diplomatic and Palaeographical Study* (Turnhout, 2015), pp. 141-143.

<sup>56</sup> See, e.g. *Calendar of the Plea Rolls of the Exchequer of the Jews*, 1, *Henry III, A.D. 1218-1272*, ed. J.M. RIGG (London, 1905), pp. 75, 96, 103; *Select Pleas, Starrs, and Other Jewish Charters from the Exchequer of the Jews A.D. 1220-1284*, ed. J.M. RIGG (London, 1902), pp. 10, 13.

<sup>57</sup> *Calendar of the Plea Rolls of the Exchequer of the Jews*, 2, *Edward I, 1273-1275*, ed. J.M. RIGG (London, 1910), pp. 193-194.

<sup>58</sup> MUNDILL, “The ‘Archa’ System and its Legacy after 1194”, p. 155.

<sup>59</sup> *Calendar of the Plea Rolls of the Exchequer of the Jews*, 1, p. 162.

<sup>60</sup> *Ibid.*

scrutiny.<sup>61</sup> Thirdly and finally, the debtor could argue that the particulars of the debt which were expressed in the acknowledgement differed from those listed on the scrutiny roll.<sup>62</sup> In the case of the latter two eventualities, as Scott recognised, the authority of the scrutiny roll would appear to have superseded that of the acknowledgement as the final word on the matter. That, in and of itself, was remarkable because the only other types of document which could definitively challenge an acknowledgement were a *starr*, or quitclaim, issued by the creditor, which cancelled the debt and any future claim that they might have to repayment, and a direct order from the king.<sup>63</sup> Either of those documents would usually cancel the debt completely, however, rather than offering a different interpretation of the transaction itself.

Scrutinies, then, were not merely introduced to secure the Crown's income. Rather, they also played an important role in the process of Jewish moneylending more generally, ensuring that the rights of the creditors and debtors were observed. Admittedly, those additional protections were double-edged. For all that they could aid the parties to a debt, it cannot be disputed that the Crown had a vested interest in knowing precisely what was owed to the Jews. Over the course of the thirteenth century, it showed itself perfectly willing to exploit that information for its own financial gain.<sup>64</sup> Consequently, exemptions could be purchased, as happened in 1267, when the Jews of Bristol promised to pay a fine of £333 6s 8d (500 marks), so that they would not be tallaged, or the *archa* scrutinised, for a year.<sup>65</sup> Be that as it may, from an administrative perspective, the scrutinies formed a vital element in the process of Jewish moneylending activities during this period.

The multifaceted contexts in which the scrutinies were produced and used by the Crown and by parties to the debts, also serve to explain why it was unnecessary for a full transcription of the acknowledgement to be provided. The records of individual transactions not only recorded a debt but also represented a legally enforceable contract. That was not the case with the enrolments. From the perspective of the Crown, it was sufficient to know the extent of the trans-

<sup>61</sup> *Select Pleas, Starrs, and Other Records from the Rolls of the Exchequer of the Jews, A.D. 1220-1284*, ed. J.M. RIGG (London, 1902), pp. 55-56.

<sup>62</sup> *Calendar of the Plea Rolls of the Exchequer of the Jews*, 2, p. 194.

<sup>63</sup> OLSZOWY-SCHLANGER, *Hebrew and Hebrew-Latin Documents from Medieval England*, pp. 137-140.

<sup>64</sup> See, e.g. R.C. STACEY, "1240-60: A watershed in Anglo-Jewish relations?", *Historical Research*, 61 (1988), pp. 135-150.

<sup>65</sup> WAM 9004.

actions contained within a given *archa*. Moreover, the dates of the transactions were added so as to ensure that individual records could be traced at a later date. Similarly, for the creditor and debtor a full transcription would have served little purpose. Those details could easily have been obtained from the acknowledgement. Equally, if the debtor sought to dispute the validity of a debt, it would have been sufficient for the debt to be listed on the scrutiny (or not, as the case may have been). In that way, the particulars of the debt could be checked against the original record. In this respect, although acknowledgements and scrutinies recorded the same details, it is important to recognise that their purpose and use differed quite significantly.

Although relatively few scrutiny rolls have survived, it is clear that they were compiled with reasonable frequency from the second half of the thirteenth century. Before considering that evidence, however, it is important to note that, when the Crown had first introduced regulations governing Jewish money-lending activities, a very different form of enrolment had been envisioned. The *Articles of the Jewry* (1194) had not only specified the form in which Jewish debts were to be recorded but also, crucially, they had stated that a roll was to be kept which recorded the debts which were deposited into, and removed from, each individual *archa*.<sup>66</sup> That roll was to be produced and maintained by those assigned to administer the *archa*. There is little evidence that that specification was adhered to, however. The notable exception to that comes in the form of the so-called Norwich Day-Book, a series of four rolls which cover the period 1225 to 1227. They record when Christians borrowed money or made repayments.<sup>67</sup> There are other early examples of inventories of individual chests, though these were nowhere near as detailed as the Day-Book and it is not entirely clear whether they were produced for the same purpose.<sup>68</sup> On the whole, however, it seems that this requirement was broadly disregarded. Indeed, had the 1194 regulations been adhered to, there would have been no reason for the Crown periodically to order that their contents be searched and enrolled.

From at least 1239 onwards, a more hands-on approach to monitoring the contents of the *archae* was adopted with the introduction of scrutinies.<sup>69</sup> The earliest references to scrutinies being ordered come from 1239, in anticipation

<sup>66</sup> *Chronica Magistri*, p. 267.

<sup>67</sup> WAM 6686, 6687, 6693, 9012, transcribed in V.D. LIPMAN, *The Jews of Medieval Norwich* (London, 1967), pp. 187-225.

<sup>68</sup> See, e.g. TNA E 101/619/54.

<sup>69</sup> HILLABY, *The Palgrave Dictionary of Medieval Anglo-Jewish History*, p. 96.

of the tallage imposed in that year, which was assessed at the rate of a third of the value of the chattels and bonds of an individual Jew.<sup>70</sup> The same process was followed the following year in anticipation of the Worcester Tallage which required the Jewish community to pay £13,333 6s 8d to the Crown.<sup>71</sup> Crucially, two of the rolls produced in that year – from Cambridge and Lincoln – have survived, though it is by no means certain how common such undertakings were at this point.<sup>72</sup> From 1250 onwards, the orders for scrutinies can be traced in the patent rolls and, to a lesser extent, the close rolls. In that year, an order was issued for John of Wyville and master Roger of Gosbeck to go to the Canterbury *archa* to scrutinise its contents, with a second order being dispatched to officials in Kent and Canterbury to support and aid their endeavours.<sup>73</sup> Slightly later, in 1255, similar orders were issued in relation to the Hereford and Worcester *archae*.<sup>74</sup> In 1258, it would appear that the *archae* more generally had been transported to the Tower of London, when Adam of Greinville, James le Sauvage and William Aguillon, the constable of the Tower, were ordered to enrol the contents of all the chests held there.<sup>75</sup> The reverse was true in 1261, when orders were issued to pairs of officers who were assigned to go on circuits enrolling the *archae* across England.<sup>76</sup> George of Dover and William Haselbech, for example, were tasked with enrolling the debts held in the chests at Canterbury, Colchester, Norwich, Sudbury, and Cambridge.<sup>77</sup> In 1269, another general scrutiny was initiated with an order being issued “to make scrutiny of the chests of the chirographers of the Jews in the city and Tower of London”, with the Christian and Jewish chirographers of each chest being commanded to appear at London to assist in the process.<sup>78</sup> The final scrutiny order of Henry III’s reign came in 1272, when William of Middleton, an offi-

<sup>70</sup> On this, see R.C. STACEY, “Royal taxation and the social structure of medieval Anglo-Jewry: The tallages of 1239-242”, *Hebrew Union College Annual* 56 (1985), pp. 175-249, at pp. 177, 178. Stacey suggests that it might have been traditional for a scrutiny to be conducted prior to the levying of a tallage; however, there is no evidence for this either way.

<sup>71</sup> *Ibid.*, pp. 176, 185-186.

<sup>72</sup> TNA E 101/249/3, 4.

<sup>73</sup> *Calendar of the Patent Rolls of the reign of Henry III... A.D. 1247-1258* (London, 1908), pp. 69, 70.

<sup>74</sup> *Calendar of the Close Rolls of the reign of Henry III... A.D. 1254-1256* (London, 1931), p. 51.

<sup>75</sup> *Calendar of the Patent Rolls of the reign of Henry III... A.D. 1258-1266*, p. 2.

<sup>76</sup> *Ibid.*, p. 186.

<sup>77</sup> *Ibid.*

<sup>78</sup> *Calendar of the Patent Rolls of the reign of Henry III... A.D. 1266-1272* (London, 1913), p. 382.

cial at the Exchequer of the Jews, was ordered to go to the Norwich chest.<sup>79</sup> Early in the following year, orders were again issued for a general scrutiny of the *archae* to be conducted by pairs of officers, despite the fact that the new king – Edward I – had yet to return to England from crusade.<sup>80</sup> The London *archa* was not included in that list, presumably because it had already been scrutinised in December 1272.<sup>81</sup> As has already been noted, similar orders were issued at the end of 1275.<sup>82</sup> Eighteen of those orders were listed in the patent rolls, however, two more – for the London and Warwick *archae* – are listed in the close rolls.<sup>83</sup> It is important to note, therefore, that there was no uniform way of conducting scrutinies. Orders were periodically issued for officers to visit an individual *archa* or group of *archae*, or the chests could be transported to London so as to be enrolled there. Equally, individual chests could be singled out to be scrutinised.

Just as there was no standard way of conducting the scrutinies, there was no typical way of producing them. The debts could either be enrolled consecutively or could be grouped together under headings naming individual creditors. The former approach was adopted when the *archae* were enrolled after the Expulsion (1290), as well as by those who produced the rolls of the Colchester and York *archae* in 1275. On the whole, however, it was more common for the debts to be grouped together under headings in 1275, and that is also the case for the surviving 1240 rolls. That is not to say those rolls were produced with more precision. Indeed, even when the debts were listed consecutively it was common for the debts to be grouped together according to the creditor.<sup>84</sup> In the case of the 1275 Colchester scrutiny, for example, the first seven entries named Samuel son of Aaron of Colchester as the creditor, while the following three debts were in the name of Cresse son of Genta, a Jew of London.<sup>85</sup> To some extent, this might be taken to reflect a deliberate editorial practice by those tasked with producing the scrutiny rolls. It may also reflect the practice, at some *archae* such as London, Lincoln, and Nottingham, of storing documents

<sup>79</sup> *Ibid.*, p. 708.

<sup>80</sup> *Calendar of the Patent Rolls of the Reign of Edward I ... A.D. 1272-1281*, p. 6.

<sup>81</sup> TNA E 101/249/15; *Calendar of the Close Rolls of the Reign of Edward I ... A.D. 1272-1279*, p. 6.

<sup>82</sup> *Calendar of the Patent Rolls of the Reign of Edward I ... A.D. 1272-1281*, pp. 126, 127.

<sup>83</sup> *Calendar of the Close Rolls of the Reign of Edward I ... A.D. 1272-1279*, p. 260.

<sup>84</sup> I am grateful to Dr John Sabapathy for making me think again about this aspect of my analysis.

<sup>85</sup> TNA C 47/9/48, m. 1.

together with a piece of string threaded through a small hole in the bottom left hand corner of the parchment. There are even some rare instances where what appears to be the original string has survived, showing that that was, indeed, the purpose for the holes.<sup>86</sup> Consequently, it may well have been that acknowledgements were stored together according to creditor in the chests, and that was reflected in the enrolment process. This practice was very much a local one, however, and cannot be found in documents produced at other *archae*, such as Canterbury. Crucially, such evidence is also absent from the acknowledgements produced at the Colchester *archa*. That being said, that chest was not an especially busy one and, as such, it would presumably have been a relatively simple task to keep the debts grouped together without such measures being taken. More generally, the way in which the various membranes of the scrutiny were sewn together could also vary, which also impacted upon how the clerks used the parchment. The 1275 scrutinies of the Colchester and York chests, and the 1290 rolls, were produced in the Chancery style, whereby the parchment was sewn to the foot of the previous membrane. In that instance, the transactions would be entered only onto the recto side of the roll, as was conventional. Conversely, the 1240 rolls, and the majority of those produced in 1275, were sewn together in the Exchequer style, where all of the membranes were sewn together at the head.<sup>87</sup> There, both sides of the parchment – recto and verso – would be used. Such differences in production most likely stemmed from the background and training of those tasked with producing the rolls.

These variances serve to highlight another important, though less tangible, difference between acknowledgements and scrutiny rolls. Although the Crown heavily regulated Jewish moneylending activities, the records themselves were the product of an urban context. The clerks who wrote the acknowledgements could be drawn from the ranks of the clerks of the city rather than being scribes trained in the offices of royal government or, indeed, the Exchequer of the Jews.<sup>88</sup> At Canterbury, for example, Richard the Clerk was identified as the clerk of both the city and the *archa* from the end of the 1260s until at least the

<sup>86</sup> See, e.g. TNA E 210/40, 175.

<sup>87</sup> The manner of producing rolls has most recently been discussed in N. VINCENT, “Enrolment in medieval English government: Sickness or cure?”, in: *The Roll in England and France in the Late Middle Ages*, ed. S.G. HOLZ *et al.* (Berlin, 2019), pp. 103-146, at p. 126. Unfortunately, this volume came too late to be considered in this piece.

<sup>88</sup> IRWIN, *Acknowledging Debt to Jews in England, 1194-1276*, ch. 2.

imposition of the *Statute of the Jewry* in 1275.<sup>89</sup> Equally, an acknowledgement would have been deposited in the *archa* in the presence of the two Christian and two Jewish chirographers who would, ordinarily, have been the neighbours of, at the very least, the creditor. The opposite was the case with the scrutinies. When those orders were issued, they conventionally named royal officers, or the abbots of local religious houses, to complete the task. This is seen perhaps most clearly in the scrutiny orders which were issued at the beginning of Edward I's reign. In 1273, the *archae* were divided between four officials, all of whom had connections with the Exchequer of the Jews. Thomas Esporun had served as a justice of the Jews in the 1250s, while Hamo Hauteyn and Robert Ludham were serving justices of the Jews.<sup>90</sup> Similarly, Adam of Winchester had served at the Exchequer of the Jews since the mid-1260s.<sup>91</sup> In contrast, the 1275 instructions were issued to royal officers more generally. There were still some involved who had connections with the Jewish exchequer, though Robert of Ludham was the only officer named in both sets of orders. William of Middleton, for example, who was again assigned to visit the Norwich chest, was an official at the Exchequer of the Jews from 1265 to 1276.<sup>92</sup> Royal officers more generally were named to the task as well. The patent roll entry explicitly identified Bartholomew le Jovene as the constable of Bristol Castle.<sup>93</sup> Both Walter of Heylun and Bartholomew of Suthleye were royal justices, while Hugh of Stapleford was the sheriff of Buckingham.<sup>94</sup> There was even a representative of the main Exchequer – Roger of Northwood – who was assigned the task of scrutinising the Canterbury *archa*.<sup>95</sup> Nor was it just secular officers who were named. The abbots of St. John's (Colchester), St. Mary's (York), and St. Augustine's (Bristol), as well as the Prior of St. Catherine's (Lincoln) were all

<sup>89</sup> *Ibid.*

<sup>90</sup> C.A.F. MEEKINGS, "Justices of the Jews, 1218-68: A provisional list", *Historical Research* 28 (1995), pp. 173-188, at p. 181; *Plea Rolls of the Exchequer of the Jews*, 6, *Edward I, 1279-81*, ed. P. BRAND (London, 2005), p. 53.

<sup>91</sup> *Plea Rolls of the Exchequer of the Jews*, 6, pp. 40-41.

<sup>92</sup> F. PEGUES, "The clericus in the legal administration of thirteenth-century England", *The English Historical Review* 71 (1956), pp. 529-559, at p. 548.

<sup>93</sup> *Calendar of the Patent Rolls of the Reign of Edward I... A.D. 1272-1281*, p. 127.

<sup>94</sup> A.M. SPENCER, *Nobility and Kingship in Medieval England* (Cambridge, 2014), p. 149; C. BURT, *Edward I and the Governance of England, 1272-1307* (Cambridge, 2013), p. 95; J.R. MADDICOTT, "Edward I and the lessons of baronial reform: Local government, 1258-80", *Thirteenth Century England* 1 (1985), pp. 1-30, at p. 26.

<sup>95</sup> A.J. MUSSON, "Northwood, Roger de", *Oxford Dictionary of National Biography* (Oxford, 2004), <<http://www.oxforddnb.com/view/10.1093/ref:odnb/9780198614128.001.0001/odnb-9780198614128-e-20337?rskey=M75RSv&result=1>> (last accessed on 30 March 2019).



ordered to assist in the process. These are some of the more prominent individuals assigned to the task, though each can be linked to the royal administration in an official capacity. It seems clear then that, although the Crown was content to allow members of the urban community to administer the *archae*, it was to its own officers that it turned when it came to enrolling the contents of the chests. Ultimately, it was the word of those officers which would triumph if any doubt was cast upon a transaction.

Even the manner in which the urban and royal officers were paid varied. The chirographers and clerks would have been paid according to the transactions which were added and removed from the chests. From 1194 onwards, the clerks were to be paid 2*d* – half by the debtor and half by the creditor – for producing the acknowledgement.<sup>96</sup> Equally, by the 1270s, it had been established that debtors would pay 4*d* if a debt was to be removed from the *archa*, with 1*d* going to each of the chirographers.<sup>97</sup> In contrast, it appears that the Crown covered the expenses of those tasked with producing the scrutinies. In 1240, an entry in the liberate rolls reveals that William of St. Edmunds and Peter Chaceporc were paid £10 for activities relating to Henry III's demesne manners and, crucially, “opening the chests of the Jews in certain boroughs”.<sup>98</sup> Similarly, although it comes from outside the period covered by this paper and relates to the scrutiny of a *nova archa*, an order from 1276 required that Philip of Willoughby be paid £6 13*s* 4*d* (10 marks) for having produced a scrutiny of the London chest, and of the writings of Thornton Abbey, in 1276.<sup>99</sup> Again, this serves to reinforce the difference between the acknowledgements and the scrutinies, or the urban and royal contexts.

The contrasting backgrounds of those responsible for administering and scrutinising the chests also serves to highlight another important dimension of the scrutiny process. That is, it helped to maintain the integrity of the *archae* system. In effect, their introduction resulted in the establishment of a two-tiered system of records relating to Anglo-Jewish moneylending activities. Prior to the 1240s it had been incumbent upon the staff of an individual *archa* to ensure that the Crown's regulations were adhered to, and that the acknowledgements were properly produced and stored. In the event that this was not the case, either party to the debt would have needed to resort to a legal chal-

<sup>96</sup> *Chronica Magistri*, p. 266.

<sup>97</sup> See, e.g. *Calendar of the Plea Rolls of the Exchequer of the Jews*, 2, p. 1.

<sup>98</sup> *Calendar of the Liberate Rolls of the Reign of Henry III... A.D. 1226-1240* (London, 1916), p. 482.

<sup>99</sup> *Calendar of the Patent Rolls of the Reign of Edward I... A.D. 1272-1281*, pp. 148, 168.

lenge in the Exchequer of the Jews in an attempt to rectify the record. In contrast, the introduction of the scrutinies saw (often itinerant) regulators begin intermittent visits to the chests. In that respect it ensured that the chirographers and clerks assigned to each chest were fulfilling their obligations and complying with their oaths to faithfully execute the duties of their office. It also prevented the staff from duplicitously adding or removing an acknowledgement from the chest or adjusting their particulars, because any discrepancy could be easily detected upon the enrolments. If such a circumstance was believed to have occurred, a case could be brought against the offending officer in the Exchequer of the Jews.<sup>100</sup> In that respect, the introduction of scrutinies not only reinforced the integrity of the *archae* system but also the acknowledgements themselves.

A final point needs to be made in relation to the actual, as opposed to the intended, use of the scrutiny rolls by the Crown. As Richard Cassidy's work on the English pipe rolls has shown, although historians have traditionally ignored the "active use" of medieval rolls, it is just as important to consider this as one of the reasons for which the rolls were produced.<sup>101</sup> In many ways the lifespan of a scrutiny roll would have been considerably shorter than that of other governmental rolls. That is because a scrutiny roll represented a snapshot of the debts in an *archa* at a given time. That picture would invariably change as debts were added or removed from the chests and payments were made towards outstanding transactions. Having said that, the lifespan of a scrutiny roll could be longer than might be anticipated, given that the cases from the 1244-1245 roll cited above referenced scrutinies which had been produced by "Brother Geoffrey" in 1239.<sup>102</sup> Moreover, there were various reasons why acknowledgements might not be held in the chest at the time of the scrutiny but were valid transactions nonetheless. The Crown might have ordered, for example, that the debts owing to a particular creditor be removed from the chest and sent to London until the Jew fulfilled his own financial obligations, when they might be returned.<sup>103</sup> Equally, the debts of a Jew would be transferred to the Crown upon the conversion of a Jew. This occurred in 1259 when, after Elias l'Eveske converted to Christianity, an order was issued for the London *archa* to be searched for debts owing to him.<sup>104</sup> Intriguingly, the rolls themselves contain

<sup>100</sup> See, e.g. *Calendar of the Plea Rolls of the Exchequer of the Jews*, 2, pp. 193-194.

<sup>101</sup> CASSIDY, "Recorda splendidissima", p. 3.

<sup>102</sup> See *supra*, n. 57.

<sup>103</sup> WAM 6885.

<sup>104</sup> TNA E 159/32 m. 17d, available online at "IMG\_0134", *Anglo-American Legal Tradition*,

remarkably few traces of use by the Crown or its officials. No attempts were made in the margins of the 1275 or 1290 rolls, for example, to denote which debts were subsequently transferred to the Crown as fines or tallage payments, or which debts had been paid off. That is in contrast with the 1240 scrutiny rolls, which were annotated in this way.<sup>105</sup> On the whole, however, it was not standard practice for the records. This is strikingly different from the receipt rolls which Crown officers might update in that way.<sup>106</sup> That, in turn, might suggest that the scrutiny rolls were consultative documents, rather than ones were actively used by royal officers. That would also strengthen the argument that the rolls were produced for more complicated reasons than just to secure the Crown's finances.

To conclude, historians have traditionally mined the contents of the scrutinies to inform wider discussions of medieval Anglo-Jewish moneylending activities. As this paper has argued, much can be learned as well from considering the rolls within an administrative context. This reveals that, although the scrutiny rolls were important documents for the Crown, they also had a significant role to play in Jewish moneylending transactions more generally. Moreover, it was not just the Crown which could exploit the information contained in these documents. As has been seen, creditors and debtors were just as capable of making use of the records to further their own legal cases. Besides, it has been seen that, to understand fully the nature of the scrutinies, it is necessary to consider them within the context of the acknowledgements which they enrolled. That process was completed with more precision than has traditionally been recognised in the scholarship on the topic. It has been argued here that using the records generated by Jewish business activities as a starting point is particularly important. Finally, it has been shown that, although acknowledgements and scrutinies have traditionally been treated together in scholarship, they differed from each other in more than just form. Rather, they emerged out of two different – and, at times, contrasting – contexts, with the former emanating from the urban environment while the latter were very much a product of royal government. Ultimately, it has been shown that the scrutinies have much more to contribute to our understanding of Jewish moneylending activities than has traditionally been the case. It might be hoped, therefore, that historians will

<[http://aalt.law.uh.edu/H3/E159no32/bE159no32dorses/IMG\\_0134.htm](http://aalt.law.uh.edu/H3/E159no32/bE159no32dorses/IMG_0134.htm)> (last accessed 31 March 2019).

<sup>105</sup> TNA E 101/249/3, 4.

<sup>106</sup> See, e.g. TNA E 101/249/10.

move beyond the analysis of the particulars of debts which have been preserved on those rolls. Although much can be learned by such work, still more can be gained by considering the administrative contexts within which these rolls were produced and used.

# Churchwardens and their Accounts in Transylvania, Fourteenth to Sixteenth Centuries: A Preliminary Assessment\*

ADINEL C. DINCĂ

**I** The opening sentence of a book review of Beat Kümin’s seminal work *The Shaping of a Community: The Rise and Reformation of the English Parish c. 1400-1560*, accurately describes the increasing significance for scholarly research of a particular type of written source produced within the ecclesiastical sphere from the late Middle Ages onwards:<sup>1</sup> “Churchwardens’ accounts are fast threatening to oust wills from their position as the first port of call for historians seeking to recreate the religious and social experience of

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<sup>1</sup> B.A. KÜMIN, *The Shaping of a Community: The Rise and Reformation of the English Parish c. 1400-1560* (Aldershot, 1996: *St. Andrews Studies in Reformation History*).

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*Accounts and Accountability in Late Medieval Europe: Records, Procedures, and Socio-Political Impact*, ed. Ionuț EPURESCU-PASCOVICI, *Utrecht Studies in Medieval Literacy*, 50 (Turnhout: Brepols, 2020), pp. 273-303.

‘ordinary’ English people in the fifteenth and sixteenth centuries”.<sup>2</sup> This perspective has been shared without any qualms by other academics, who have explained this historiographical turn in England by acknowledging the survival rate of English accounts, which is higher than anywhere else in Europe,<sup>3</sup> with over 200 account books of this sort still extant, dating from the mid-fourteenth century until the Reformation.<sup>4</sup> Fortunately, the momentum gained by the analysis of late medieval and early modern parish accountability almost three decades ago has not been lost in the intervening period; on the contrary, it has triggered, and not only in the United Kingdom, a string of editions, monographs,<sup>5</sup> and methodological reflections.<sup>6</sup> Following the pattern set since the Middle Ages of the dialogue between centres and peripheries, this type of historical investigation has reached the eastern European areas of the medieval Latin Church somewhat later,<sup>7</sup> a fact determined by the quantity and quality of

<sup>2</sup> P. MARSHALL, review in *The Journal of Ecclesiastical History* 48.1 (1997) pp. 166-168.

<sup>3</sup> F. FUCHS, “Spätmittelalterliche Pfarrbücher als Quellen für die dörfliche Alltagsgeschichte”, in: *Die Pfarrei im späten Mittelalter*, ed. E. BÜNZ and G. FOUQUET (Ostfildern, 2013), pp. 213-232; E. CURZEL, “Sul ruolo economico delle chiese di villaggio nel tardo medioevo: Notizie da libri di conti dell’area trentina”, *Geschichte und Region – Storia e Regione* 24 (2015), pp. 62-72.

<sup>4</sup> Ch. HAIGH, review in *The American Historical Review* 102.5 (1997), pp. 1472-1473; A. FOSTER, “Churchwardens’ accounts of early modern England and Wales: Some problems to note but much to be gained”, in: *The Parish in English Life 1400-1600*, ed. K. FRENCH, G.G. GIBBS, and B.A. KÜMIN (Manchester, 1997), pp. 74-93.

<sup>5</sup> E. DUFFY, *The Voices of Morebath: Reformation and Rebellion in an English Village* (New Haven, 2003).

<sup>6</sup> It would not be conceivable to deliver here a coherent historiographical narrative regarding the late medieval and early modern parish as an international research topic. Suffice it for the present to mention the comparative analysis provided by KÜMIN, *Shaping of a Community* and ID., “The English parish in a European perspective”, in: *The Parish in English Life*, pp. 15-32; see also E. BÜNZ, “Einleitung: Die spätmittelalterliche Pfarrei als Forschungsgegenstand und Forschungsaufgabe”, in: ID., *Die mittelalterliche Pfarrei: Ausgewählte Studien zum 13.-16. Jahrhundert*, (Tübingen, 2017), pp. 3-76. The internet-based initiative launched by Beat Kümin at the History Department of the Warwick University provides a great service to all interested in studying parish history in general and churchwardens’ accounts in particular, by offering various instruments of bibliographical nature to the entire academic community: <<https://warwick.ac.uk/fac/arts/history/research/parishnetwork/>>. Besides the British documentation, which is the focal point of the entire project, continental circumstances are addressed as well. There is, however, an absence of any reference to Transylvania.

<sup>7</sup> Some excellent Czech examples: *Městský farní kostel v českých zemích ve středověku* [The urban parish church in the Czech lands during the Middle Ages], ed. J. HRDINA and K. JÍŠOVÁ (Prague, 2015: *Documenta Pragensia Supplementa* 6); O. SCHMIDT, “Le chiese parrocchiali, l’economia e i libri contabili nella provincia ecclesiastica di Praga del basso medioevo”, in: *Redde rationem: Contabilità parrocchiali tra medioevo e prima età moderna*, ed. A. TILATTI

the sources extant in the archival repositories of these regions, their survival being usually much more negatively influenced by the lower level of literacy at the time of their initial production and by more violent post-medieval circumstances than in other continental regions.<sup>8</sup>

The specific purpose of this article is to present a view from the periphery through a preliminary examination of churchwardens and their accounting activity in the sources relating to Transylvania,<sup>9</sup> the easternmost province of the Hungarian kingdom,<sup>10</sup> a borderland of Latin Christianity in its own right, from the earliest documentary mentions (mid-fourteenth century) up to the first twenty years of the Protestant Reformation (1560s). The sources on Transylvanian churchwardens, both edited and unedited, have not yet been methodically analysed from the perspective put forth here. The many difficulties, palaeographical and otherwise, associated with the (usually informal) redaction of the sources pertaining to the history of the late medieval Transylvanian parish have understandably kept researchers away. Yet it is clear that these documents, however challenging, can no longer be ignored, as they prove to be multifaceted and extremely rich. Not only do they provide information that is missing from other Transylvanian sources, but they bring in fresh details about a pre-modern institution that was present throughout Europe.

The general facts regarding churchwardens and their account books have long been established.<sup>11</sup> The *fabrica ecclesie*, basically the money dedicated to the construction and continual repair of the church and the buildings belonging to the parish (churchyard, chapels, treasury, and so on), is the key notion in this respect, defining the churchwardens' area of responsibility. These guardians and administrators of church funds, usually called in Transylvanian historical

and R. ALLORO (Verona, 2016), pp. 249-274.

<sup>8</sup> For an introductory discussion of the historical conditions of the creation and survival of written sources in Transylvania, see A.C. DINCĂ, "Le fonti scritte, edizioni e studi", in: *Storiografia medievistica in Romania: L'ultimo quarto di secolo: Atti del Convegno di studio (Roma-Orte, 19-20 gennaio 2017)*, ed. M. MIGLIO and I.-A. POP (Rome, 2018), pp. 35-46.

<sup>9</sup> On Transylvania during the medieval and early modern centuries, see H. ROTH, *Kleine Geschichte Siebenbürgens* (Kologne, Weimar, and Vienna, 2007), and *The History of Transylvania*, 1, ed. I.-A. POP and Th. NÄGLER (Cluj-Napoca, 2010).

<sup>10</sup> P. ENGEL, *The Realm of St Stephen: A History of Medieval Hungary, 895-1526*, trans. T. PÁLÓSFALVI (London and New York, 2005).

<sup>11</sup> Still valuable as an overview are some general works regarding the subject: J.H. BETTEY, *Church and Parish: An Introduction for Local Historians* (London, 1987: *Batsford Local History Series*), pp. 54-66; N.J.G. POUNDS, *A History of the English Parish* (Cambridge, 2000), pp. 231-236. For the early development of the institutions, see C. DREW, *Early Parochial Organisation in England: The Origins of the Office of Churchwarden* (York, 1954).



records *vitrici* or *aeditii* / *editii* in Latin and *Kirchenväter* in German sources,<sup>12</sup> were lay representatives of the parish community elected from among its most influential members and charged with a well-defined term of office, usually one or two years. Their labour as churchwardens should in theory be unpaid, but in fact certain details in the sources indicate that their effort was not left entirely unremunerated. In addition to their main task of collecting and disbursing a communal pot of money for the maintenance of the nave of the church and other parish buildings, churchwardens were deeply involved in various aspects of parish life, taking decisions that affected the entire community. They were held accountable by the parishioners and thus had to make reports (*rationes*) about their specific actions, which involved the keeping of detailed registers (*registra* and *matriculae*) with records of sums coming in (*perceptae*) and payments going out (*expensae*). In essence, churchwardens' accounts are just that: lists of figures and brief descriptions of how the money was raised, or what it was being spent on. Such records account for income and expenditure in the 'charge and discharge'-format favoured by medieval accountants, or in the later and more familiar 'credit and debit'-format of double-entry bookkeeping. Mundane as the details provided by these lists may be, they were sometimes additionally flavoured by commentaries and analysis made by the contemporary scribe, increasing the value of an individual's written record.

The churchwardens' financial registers are a very generous source of historical information. For instance, the entries relating to maintenance and repairs are revealing because they offer clues as to what a certain church may have looked like in a distant past; they document physical changes that took place within parish churches, mirroring the transformation of the practice of worship; the lists of books belonging to a parish church offer a unique insight into the long-lost parish libraries, and so on. This type of source is a distinctive expression of medieval pragmatic writing and, as such, has great significance for historical research concerned with the development of the literate mentality in pre-modern communities. However, as much as these account books can be exploited in a comparative and multidisciplinary manner for discussing administrative, political, cultural, and religious developments, they do not offer the ideal (and much desired) sources for an exhaustive reconstruction of parish life.<sup>13</sup>

<sup>12</sup> KÜMIN, *Shaping of a Community*, p. 22.

<sup>13</sup> B.A. KÜMIN, "Late medieval churchwardens' accounts and parish government: Looking beyond London and Bristol", *English Historical Review* 119 (2004), pp. 87-99.

II. Transylvanian historians, be they German, Hungarian or Romanian, have not often focussed on the institution of the medieval churchwarden. The tasks involved in their office were described in monographs devoted to Saxon communities as part of the ecclesiastical administrative mechanism,<sup>14</sup> closely related to the function of the parish priest. The emphasis was placed on the elective nature of the appointment, with short descriptions of the churchwardens' assignments, seen as evidence of the autonomous social responsibility of the communities: churchwardens supervised the revenues and administered the assets of the church, from buildings to graveyards to liturgical vessels. This charge was not considered important enough in municipal or administrative history,<sup>15</sup> and was only mentioned as a subsidiary commission compared to those of the public servants who occupied higher elected positions.

Recent contributions, mainly focussed on the larger political entity of the Hungarian kingdom, have acknowledged the commission of the churchwarden in Transylvania in passing, mostly when dealing with the urban environment that is better reflected in the published sources.<sup>16</sup> Nonetheless, the opening sentence of all these studies remarks on the meagre quantity of sources and on the lack of a coherent overview of the subject. Historical inquiries have con-

<sup>14</sup> G.A. SCHULLERUS, "Kleine Kunstgeschichtliche Mitteilungen", *Korrespondenzblatt des Vereins für siebenbürgische Landeskunde* 33 (1910), pp. 70-76 and id., "Ein Blick in das Kirchliche Leben einer sächsischen Landgemeinde vor der Reformation", in: *Beiträge zur Geschichte der Ev. Kirche a.b. in Siebenbürgen: Bischof d. Friedrich Teutsch, dem Meister sächsischer Volks- u. Kirchengeschichte, zum 70. Geburtstage am 16. September 1922* (Hermannstadt [now Sibiu], 1922), pp. 1-45; F. TEUTSCH, *Geschichte der evangelischen Kirche in Siebenbürgen*, 2 vols. (Hermannstadt, 1921-1922), 1, pp. 64, 79, 152, 154, 313, 315, and 2, pp. 153, 188, 280, 285, 304, 311, 313, 499; G.E. MÜLLER, *Die deutschen Landkapitel in Siebenbürgen und ihre Dechanten, 1192-1848* (Hermannstadt, 1936), pp. 400-401, and id., *Stühle und Distrikte als Unterteilungen der Siebenbürgisch-Deutschen Nationsuniversität 1141-1876* (Hermannstadt, 1941), pp. 66, 161; G. GÜNDISCH, "Sächsisches Leben im 13. und 14. Jahrhundert", in: *Geschichte der Deutschen auf dem Gebiete Rumäniens*, ed. C. GÖLLNER (Bucharest, 1979), p. 57; P. PHILIPPI, "800 de ani 'Ecclesia Theutonicorum Ultrasilvanum'", in: *Muzeul Brukenthal, Sibiu, România, Catalogul expoziției "800 de ani Biserica Germanilor din Transilvania"*, ed. Th. NÄGLER (Thaur bei Innsbruck, 2003), pp. 19-20.

<sup>15</sup> G. SEIWERT, "Chronologische Tafel der Hermannstädter Plebane, Oberbeamten und Notare: Erste Abteilung von 1309-1499", *Archiv des Vereins für Siebenbürgische Landeskunde* 12 (1875), pp. 189-256; F. ZIMMERMANN, "Chronologische Tafel der Hermannstädter Plebane, Oberbeamten und Notare in den Jahren 1500 bis 1884", *Archiv des Vereins für Siebenbürgische Landeskunde* 19 (1884), pp. 529-578; F. STENNER, *Die Beamten der Stadt Brassó (Kronstadt) von Anfang der städtischen Verwaltung bis auf die Gegenwart* (Kronstadt [now Braşov], 1916).

<sup>16</sup> M.-M. DE CEVINS, *L'Église dans les villes hongroises à la fin du Moyen Âge* (Paris, Budapest, and Szeged, 2003), pp. 126, 132, 154, 251.

fined the churchwarden's function within the wider topic of ecclesiastical life,<sup>17</sup> whether in the parish or the conventual environment. Even the most recent work on the topic, Beatrix Romhány's analysis of the mendicant orders and their managerial skills and tasks, stresses the scarcity of primary-source information.<sup>18</sup>

III. Against this dominant historiographical perception of limited and poorly investigated sources, the data tabulated in the Annex reveals the exact opposite: there are 131 documentary references to *vitrici* in Transylvanian towns and villages, roughly 90 of whom are mentioned by name. These figures are indeed high, considering the general scarcity of documentary evidence typical of a remote area of Latin culture in the Middle Ages. Some considerations prompted by this surprisingly large amount of information need to be pointed out. The chronological period taken into consideration spans over two centuries, starting with the year 1359, the earliest mention of a Transylvanian churchwarden. Although the archival sources examined (both edited and unedited; see their list in the Annex) offer further information about the *vitrici ecclesiae* in the period after 1560,<sup>19</sup> the task of inventorying late medieval and early modern sources regarding church administrators will be postponed for a future project.

An initial observation based on the data presented in the table shows the uniform, almost year-by-year chronological distribution of references regarding Transylvanian churchwardens, with only two large gaps, six and seven years respectively, between mentions. This uniformity offers a hint both of the place of the office and its holder within the community and of the importance of the tasks performed. It should also be mentioned that the sources reveal three cate-

<sup>17</sup> A. KUBINYI, "Plébánosválasztások és egyházközségi önkormányzat a középkori Magyarországon" [Parish priest elections and parochial autonomy in late medieval Hungary] *Aetas* 2 (1991), pp. 26-46.

<sup>18</sup> B. ROMHÁNYI, *Kolduló barátok, gazdálkodó szerzetesek: Koldulórendi gazdálkodás a késő középkori Magyarországon* [Mendicant friars, manager monks: The economic activity of the Mendicant orders in late medieval Hungary] (doctoral dissertation, Hungarian Academy of Sciences, Budapest, 2013; published in Budapest, 2018), chapter "Vitricus, Provisor, Kirchner".

<sup>19</sup> A now lost manuscript of the churchwarden's account of Bartolomeu village covering the period 1560-1763 was copied around 1900 by the historian and archivist Julius Gross and has been published in *Quellen zur Geschichte der Stadt Kronstadt*, vol. 8.2, *Annales ecclesiastici 1556 (1531)–1706 (1763)*, ed. J. GROSS, G. NUSSBÄCHER, and E. MARIN (Braşov and Heidelberg, 2002), pp. 194-215.

gories of churchwardens, according to the institution where they carried out their activity: parish churches (urban and rural), mendicant convents (Franciscan and Dominican), and hospitals (as institutions supported financially by a congregation). Most sources refer to the parish church administrators, while the *vitrici* of the Franciscan friary of Șumuleu-Ciuc (Schomlenberg, Csíksomlyó) and the Dominican convent of Sighișoara (Schäßburg, Segesvár) are each mentioned only once. Their special status within the convent suggests their lesser involvement in other urban activities,<sup>20</sup> since the mendicant orders' sources of income were begging and the selling of indulgences. Hospital lay administrators barely make their appearance, with only some notices regarding the hospitals in Sibiu (Hermannstadt, Nagyszeben), Brașov (Kronstadt, Brassó) and Turda (Thorenburg, Torda).<sup>21</sup> The brief mentions suggest the presence of more than one establishment in Sibiu and Brașov, where a separate warden administered the leprosarium (the *vitricus leprosorum* as opposed to the *vitricus hospitalensis*).

Geographically, the documents mentioning Transylvanian churchwardens are grouped in clusters around the main towns of the province (see the map below): Sibiu, Brașov, Bistrița (Bistritz / Nösen, Beszterce) and Cluj-Napoca (Klausenburg, Kolozsvár), except for Tășnad (Trestenburg, Tasnád), a borough belonging to the Transylvanian diocese situated in the north-west, outside the

<sup>20</sup> Unlike parish and hospital churchwardens, the convents had an appointed administrator; see ROMHÁNYI, *Kolduló barátok, gazdálkodó szerzetesek*, p. 247. These churchwardens were nonetheless accountable to the founding municipal body, and even acted as members of the town-council; see the case of Johannes Bessel from Sighișoara. The Franciscans from Șumuleu-Ciuc were granted the right to elect a *vitricus* from among the conventual brothers only in 1519.

<sup>21</sup> For additional information regarding the functioning of the hospitals and the hospital-churchwardens' tasks in the Hungarian kingdom and especially in the Transylvanian towns, see M.-M. DE CEVINS, "Assistance et charité en Hongrie médiévale (fin XIII<sup>e</sup>-début du XVI<sup>e</sup> siècle)", in: *Pour une histoire sociale des villes: Mélanges offerts à Jacques Maillard*, ed. Ph. HAUDRÈRE (Rennes, 2006), pp. 381-402 (here n. 92); J. MAJOROSSY and K. SZENDE, "Hospitals in medieval and early modern Hungary", in: *Europäisches Spitalwesen: Institutionelle Fürsorge in Mittelalter und Früher Neuzeit*, ed. M. SCHEUTZ *et al.* (Vienna and Munich, 2008), pp. 409-454; P. MUNTEANU BEȘLIU, *Spitalul și biserica spitalului din Sibiu, secolele XIII-XVIII* (Sibiu, 2012), pp. 160-171.



Map of Transylvania with places where churchwardens are mentioned in the historical records.

Carpathian arch. With only a few exceptions (such as the Szekler market-town of Șumuleu-Ciuc or the Hungarian-populated villages around Cluj), the church administrators were located mainly in Saxon towns and villages. The ratio of urban vs. rural mentions is almost 1:1, mostly due to the source regarding Jelna village (Senndorf, Zsolna), which alone accounts for 36 entries in the table and mentions the names of some 30 churchwardens. Comparatively, although the towns of Brașov and Sibiu are better represented in the table, in 23 and 26 documentary references respectively, the number of individual churchwardens that can be identified comes to less than ten names each (9 and 7 respectively).

The largest number of churchwardens, about 100 individuals called by their names or just referred to by their office, were administrators of the parish church. Some are also mentioned in the documentary record beyond their

church-related duties, as honourable citizens holding positions of trust, serving as witnesses in notarial documents,<sup>22</sup> or involved in trials. As previously stated, *vitricus ecclesie* was a significant dignity in any community, and the holders of this office usually carried out at least one other function associated with public service: *iuratus* / *Ratsherr* on the town or village council, *villicus* / *Stadthan*, and even mayor. In the urban context, the office implied the status of *civis*, a juridical notion applied to those inhabitants who owned property and were subject to local taxation. The careers of some fifteenth- and sixteenth-century individuals that could be traced in the documentary record afford fresh insights into the complex public life of Transylvanian towns and villages. By way of example, we might mention Nicholaus Pheffersak, who also held the office of mayor of Sibiu;<sup>23</sup> Georgius Sartor / Zabo, probably the same person as the holder of the office of royal judge and mayor of Sibiu;<sup>24</sup> Jacobus Medwischer, Sibiu's mayor and judge;<sup>25</sup> Sigismundus Perlhelfter / Gemmarius, *iuratus* and *villicus* in Braşov;<sup>26</sup> and Johannes Benkner, *civis iuratus*, *provisor hospitalis*, churchwarden, administrator in charge of wine, *villicus*, judge of Braşov and castellan of Bran fortress.<sup>27</sup> The situation was probably similar in villages, although this involves extrapolating from the Jelna account register.<sup>28</sup>

Precious information can be culled regarding churchwardens' tasks, agency as individuals, but also 'occupational hazards':<sup>29</sup> they acted as witnesses and executors of the last wills and testaments of parishioners;<sup>30</sup> they had control over the assets of the church (houses, plots within towns, arable lands), meaning they could sell, exchange, and buy property;<sup>31</sup> they looked after the proper

<sup>22</sup> See the Table in the Annex, under 25/02/1457.

<sup>23</sup> SEIWERT, "Chronologische Tafel", pp. 208-209: 1418-1422, 1430-1431.

<sup>24</sup> *Ibid.*, p. 212: royal judge (1471); p. 213: mayor (1496-1497).

<sup>25</sup> Zs. SIMON, "The late medieval churchwarden's accounts of Sibiu / Hermannstadt (1505-1511)", in: *Literacy Experiences Concerning Medieval and Early Modern Transylvania*, ed. S. ANDEA and A.C. DINCĂ (= special issue of *Anuarul Institutului de Istorie "G. Bariţiu"* 54 (2015)), pp. 67-87, at p. 68 (1492-1509).

<sup>26</sup> STENNER, *Die Beamten der Stadt Brassó (Kronstadt)*, p. 103 (1530-1544).

<sup>27</sup> *Ibid.*, pp. 9-10 (1535-1565).

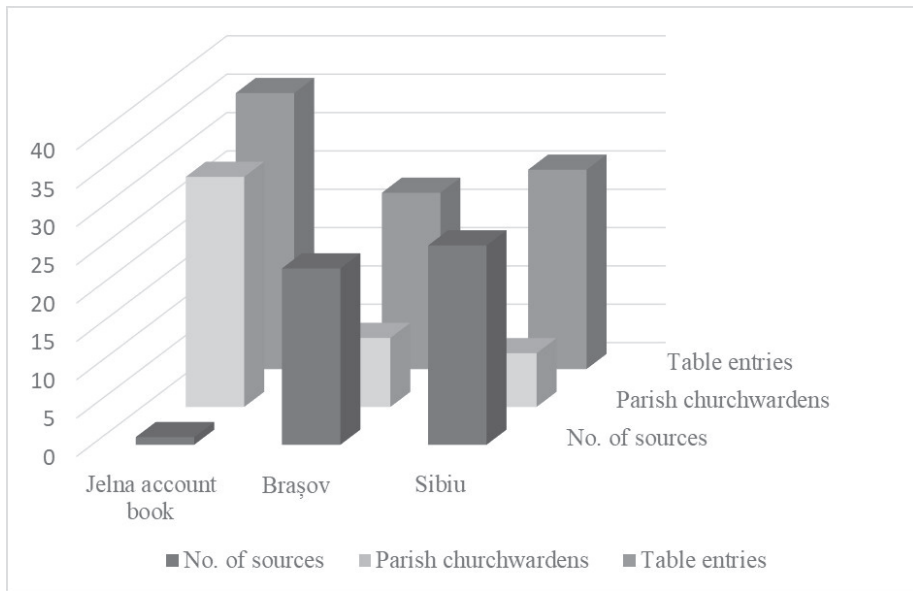
<sup>28</sup> An edition of this account book is forthcoming: A.C. DINCĂ, *The Rural Parish in Late Medieval Transylvania: Churchwardens' Accounts of Jelna (1455-1570)*.

<sup>29</sup> As pointed out by DE CEVINS, *L'Église dans les villes hongroises*, p. 127, n. 29, the office of *vitricus* was not defined by law in medieval Hungary.

<sup>30</sup> See the last will and testament of Georgius Holczmeniger (Table, 3/12/1506), penned by the notary Lucas Duerner: "*iuxta arbitrium vitrici ecclesie Cibiniensis*".

<sup>31</sup> See Table, 27/02/1485, 20/06/1487, 31/05/1510, 17/10/1528.





Comparative chart: Jelna – Braşov – Sibiu.

functioning of all aspects of the parish estate, from maintenance of graveyards to repairs of damaged roofs and from the wood for heating the church during the winter to the acquisition of holy vessels and objects of worship. Involvement in parish life meant more than the simple administration of assets, and in some circumstances churchwardens also acted as representatives of the congregation in affairs related to church patrimony,<sup>32</sup> religious art,<sup>33</sup> and architecture.<sup>34</sup> Churchwardens could also influence certain ecclesiastical procedures,<sup>35</sup> such as conducting investigations into the pastoral commitments of the parish priest towards the parishioners. An interesting perspective on the urban organisation and division of parishes is afforded by the case of Braşov, where, next to the main St. Mary's parish church, known today as the Black Church, two

<sup>32</sup> See Table, 15/05/1398, 21/02/1411, 4/11/1424, 7/04/1428, 23/04/1487.

<sup>33</sup> See the inscription on the Mănăstireni (Cluj county) parish church sacristy door, dating from the first quarter of the sixteenth century: "*Georgius Wossari vitricus ecclesiae*"; J. BALOGH, *Az erdélyi renaissance* [Transylvanian Renaissance] (Kolozsvár, 1943), p. 266.

<sup>34</sup> See, e.g. the contribution of Bistriţa's 1503 churchwarden *Stephanus Sartor / Schneider* to the building of the parish church's tower in 1509; S. SALONTAI, "Die Stadtkirche als Repräsentationsmittel des aufstrebenden Bürgertums: Die St. Nikolauskirche in Bistritz", *Zeitschrift für Siebenbürgische Landeskunde* 39 (2016), pp. 76-90, esp. pp. 86-88.

<sup>35</sup> KUBINYI, "Plébánosválasztások", p. 285.



chapels functioned with their own administrative personnel: St. Catherine's chapel within, and St. Martin's chapel outside the city walls.

As with any pecuniary activity, the churchwarden's office also came with some finance-related risks: accusations of negligence, theft, fraud and abuse.<sup>36</sup>

IV. The various circumstances of the churchwardens' involvement in the life of urban and rural congregations are unexpectedly many, in contrast to the paucity of the extant written records of their work, in particular the records of the accounts of their managerial duties with respect to the parish church, the convent, or the hospital. A fragment of a Sibiu's churchwarden's account representing a financial report from 1505-1511 has recently been published.<sup>37</sup> Such reports were regularly submitted by the incumbent churchwarden to the church council and the parish priest. In Braşov, although church documents from 1550 mention the registers held by the *Kirchenvater* Christiannus Hirschler<sup>38</sup> – “*seinen kirchen Registeren*”<sup>39</sup> – no church accounting record has been preserved. Another fragment of post-1560 parish accounts regarding Bartolomeu village,<sup>40</sup> today part of Braşov, has been lost, probably in the Second World War.

The *Matricula Plebaniae Cibiniensis*,<sup>41</sup> the inventory of Sibiu's parish

<sup>36</sup> To cite only the case of Lechința parish church in 1452, where some valuable items had been stolen as a result of the churchwarden's negligence. For the precise reference, see the Table.

<sup>37</sup> SIMON, “Churchwarden's accounts of Sibiu”.

<sup>38</sup> He was also the town's *vigesimator* and *villicus*; see STENNER, *Die Beamten der Stadt Brassó (Kronstadt)*, p. 68.

<sup>39</sup> *Quellen Kronstadt*, 3, p. 589.

<sup>40</sup> *Quellen Kronstadt*, 8.2, pp. 194-215.

<sup>41</sup> MS Alba Iulia, Batthyaneum Library, II.135. The research history of the *Matricula* has been considered of the utmost importance from a linguistic perspective, especially in the nineteenth century and at the beginning of the twentieth century: A. KURZ, “Die ältesten deutschen Sprachdenkmale und die bis jetzt bekannte älteste Handschrift der Sachsen in Siebenbürgen, mitgetheilt aus dem Original-Fragment einer auf Pergament geschriebenen Hermannstädter Kirchenmatrikel des XIV. und späterer Jahrhunderte”, *Serapeum* 16 (1848); F. MÜLLER, *Deutsche Sprachdenkmäler aus Siebenbürgen* (Hermannstadt, 1864), pp. 16-21, 32-34; G. SEIWERT, “Das älteste Hermannstädter Kirchenbuch”, *Archiv des Vereins für Siebenbürgische Landeskunde* 11.3 (1874), pp. 323-410; E. VARJÚ, “A gyulafejejevári Batthyány-könyvtár” [The Batthyány Library in Alba-Iulia], *Magyar Könyvszemle* 7 (1899), pp. 134-175, 209-243, 329-345, *Magyar Könyvszemle* 8 (1900), pp. 17-55, 131-169, 228-250, 337-361, and *Magyar Könyvszemle* 9 (1901), pp. 24-52, 256-279; R. SZENTIVÁNYI, *Catalogus concinnus librorum manuscriptorum Bibliothecae Batthyanyanae* (Szeged, 1958: *Bibliotheca Universitatis Szegediensis* 294), pp. 158-169.

church, recorded the items in its possession, both movables (such as sacred vessels for liturgical celebration, vestments, and books) and buildings, as well as the amounts of money that the institution received and spent at certain times. In view of the data contained in it, and in particular some explicit details, this ‘church book’ (*liber ecclesiae*) can in part be classified as a ‘churchwarden’s account book’ (*rationes vitrici*). Today, only an isolated fragment of about 40 parchment sheets of what must have been a voluminous tome is preserved. The fragmentary state, as well as the rearrangement of the sheets that occurred during the eighteenth-century re-binding, altered the original structure of the book, and therefore caution is urged in the use of the often undated information. A detailed presentation of this account, together with palaeographical suggestions regarding the dating of some annotations, will be the subject of a future study.

Incidentally, it should be noted that a similar historical source has been created, surprisingly not in the medieval urban environment – as one would have expected – but in a small parish church, in the village of Jelna, just a few kilometres away from a major German commercial hub: Bistrița, in the northern part of Transylvania. The Jelna St. Peter’s parish’s churchwardens’ accounts cover the period 1455-1570 and provide a wealth of information about this small rural community. The accounts describe in detail and in an unparalleled manner various aspects of the everyday life of a rural parish of Transylvania in its last century of Catholic life and during the first generation after the adoption of the Lutheran Reformation. The register, with its 99 folia containing financial reports compiled first in Latin by the parish priest and later in German by the secular administrator of the parish, is apparently the most comprehensive source of its kind to have survived from the medieval kingdom of Hungary.

Administering parish funds was the most important task of the Jelna churchwarden during his term of office, which usually lasted one to two years. Thus, the warden’s primary job was to collect and disburse money for the maintenance of the *fabrica ecclesie*: heating, various repairs, the building of the church tower, the contracts of the painters decorating the inside walls of the church and repainting the altar. The revenue of the parish of Jelna was provided mostly from the administration of arable land and the sale of the surplus of agricultural goods, such as grain, flour (from the church’s mill), and wine. Bequests made in last wills and testaments or other forms of pious donations represented an irregular, but sometimes significant source of income for the

parish church: the Jelna church owned some important relics, suggesting it was a site of increased local devotion and therefore a source of some income.<sup>42</sup> Most of the relics of Jelna are remnants of the saints themselves (that is, primary relics), but there are also a number of objects representing contact relics (such as a piece of the Virgin's garment or thorns from the crown of Christ). Among the saints, the majority are martyrs of the early Church: the eleven thousand virgins and the ten thousand martyrs, the holy Empress Helena, Saints Cosmas and Damian, Saints John and Paul, Saint George, Saint Blasius the bishop. Also, most – if not all – were the beneficiaries of popular cults throughout Christendom. A discordant note is struck by the presence of relics of Saint Dominic, the only 'modern' saint, and of the holy kings of Hungary.

There is no direct mention of a salary paid to other church-related personnel (such as chaplains, preachers, and bell-ringers), although they are mentioned in the account book, and several times they are the beneficiaries of wine, grain, and money. Payment in accommodation, money, food, beer, and wine was also made to lay contractors, such as painters, masons, or carpenters.

Another important aspect brought up by the Jelna account book concerns the levels of literacy of both ecclesiastical and lay personnel involved in the life of a rural parish community. The parish priests from Jelna used the above-mentioned register for more than a hundred years,<sup>43</sup> not only for financial accounts but also to put in writing other relevant facts and deeds about the parish. For example, in the second decade of the sixteenth century, Andreas Thomel, who came from Bistrița, wrote a short history of the entire Bistrița region in the margins of the accounting records, in a very small and highly abbreviated cursive. He noted among other matters local and supra-regional political or religious events as well as natural disasters, such as the terrible flood of 1508.

<sup>42</sup> C. COVACIU, "Relicvele în viața religioasă transilvăneană în Evul Mediu târziu: Emergența unor culte în ambianța parohială" [Relics in Transylvanian religious life during the late Middle Ages: The emergence of saints' cults in the parish environment], in: *Parohia în Transilvania medievală: Perspective asupra vieții religioase, administrative și culturale în cadrul comunităților de coloniști germani* [The parish in medieval Transylvania: Perspectives on religious, administrative and cultural life in the communities of German colonists], ed. A.C. DINCĂ (Cluj-Napoca, 2020, forthcoming).

<sup>43</sup> Disparate information on the Jelna parish priests makes it difficult to reconstruct full biographies. Yet some relevant data, such as the education at the universities of Vienna and Cracow acquired by priest Thomas, can be culled from various sources; see A.C. DINCĂ, "Unknown books from medieval universities: Some Transylvanian examples", in: *University of Pécs 650th Jubilee in Education: "University and Universality, the Place and Role of the University of Pécs in Europe from the Middle Ages to Present Day"*, ed. Á. FISCHER-DÁRDAL, I. LENGVÁRI, and É. SCHMELCZER-POHÁNKA (Pécs, 2017), pp. 163-176, at p. 167.

This underlines once again the often underestimated role of writing and written communication in the life of a small village. Books, mostly of liturgical content, but also volumes of sermons or texts of various genres are mentioned several times. In addition, the register also gives an interesting picture of the impact of the Reformation on the small parish library. Several books are recorded in 1558, when volumes printed in German predominated. It is also particularly striking that the Catholic books have not been removed and are still specified as part of the church treasury: *Missale*, *Antiphonale*, *Graduale* in Latin and *Cantionale*, Bible and catechism in German. Parishioners even left money in their last wills and testaments for the endowment of the church with books. Equally illustrative are the relatively many references to an elementary school sponsored by the church, as the record has preserved the names of a number of schoolteachers (*scolasticus* or *Schulmeister*): Michael, Thomas, John, Jacob, Caspar, etc.

V. As the main aim of this essay was to offer both an introduction and an overview of the topic, quite a few issues are inevitably left without discussion. But one fact should be clear: these lay guardians of church assets, the “*providi, honesti et laboriosi viri*”, as they are called in the Jelna register in accordance with the practice of the Catholic church,<sup>44</sup> played a much more important role in Transylvania around 1500 than has been assumed previously. A closer analysis of some of the sources now available, such as the Jelna register, suggests that the lack of interest of both historians and social historians in this topic is truly unmerited. The churchwardens’ presence in the complex process of administering the parish church must be re-evaluated (and first of all with regard to their involvement in construction works).<sup>45</sup> A fresh examination of the historical records preserved in Transylvanian archives is a first step in this direction, because no systematic research has been conducted thus far into the voluminous but unorganised collections of church institutions from the cities mentioned above (such as Sibiu and Braşov), where miscellaneous packages of hundreds of archival documents are unclearly described and identified.

Based on the information retrieved so far from the available sources, the churchwardens’ activity appears to have been more coherent in the settlements

<sup>44</sup> See I. FORREST, *Trustworthy Men: How Inequality and Faith Made the Medieval Church* (Princeton, 2018).

<sup>45</sup> E. BÜNZ, “Die Bauern und ihre Kirche: Zum Bauboom auf dem Land um 1500”, in: *Die mittelalterliche Pfarrei*, pp. 153-185.

populated by the German *hospites*. This fact should not lead to the erroneous assumption that the institution of churchwarden was some sort of monopoly of the Transylvanian Saxons. Rather, the comparatively higher degree of literacy among the German-speaking population, which enjoyed the privilege of autonomous administration, was more urbanised, and was in closer contact with Central European and Italian practices, was conducive to a far better reflection of the churchwardens' work in the archival records. It is no surprise that the few remnants of churchwardens' accounts are related precisely to the areas inhabited by the Transylvanian Saxons. Whether the account books of *vitrici* such as those of Jelna, Sibiu, and Braşov were once much more widespread and have since been lost, or whether the opposite holds true and these cases were exceptional in late medieval Transylvania, and lay administrators did not generally use registers but merely scribbled receipts, is at this stage very difficult to answer. Incidental notes made on books by parish priests from various locations, starting from the late fifteenth century and resembling the kind of lists from churchwardens' accounts, may lend some support to the latter interpretation.<sup>46</sup> A definitive answer will only come after a more rigorous examination of the archival records is undertaken. Such an examination will doubtless bring to light more information about churchwardens in medieval and Reformation Transylvania.

<sup>46</sup> 1482-1488, c.: BV, Archiv und Bibliothek der Honterusgemeinde, Capitlul țării Bârsei, I E, no. 144 (*Liber promptuarii capituli Braschowiensis*), f. 217r; 1533, c.: Biblioteca documentară "Zaharia Boiu" Sighișoara, f. 90, guard-leaf, inner back cover.

## Annex

The data in the table below is drawn from several editions of documents and studies:

BERGER, <i>U-R</i> 2	BERGER, A., “Urkundenregesten aus dem alten Bistritzer Archive von 1203-1526, Teil II”, in: <i>Programm des evangelischen Obergymnasiums A.B. und der damit verbundenen Lehranstalten</i> (Bistritz [now Bistrița], 1894), pp. 5-44.
DINCĂ	A.C. DINCĂ, “Der Buchbesitz der Marienkirche in Hermannstadt um die Mitte des 15. Jahrhunderts”, <i>Zeitschrift für Siebenbürgische Landeskunde</i> 41 (2018), pp.17-32.
IPOLYI	IPOLYI, A., “Adalékok a magyar domonkosok történetéhez”, <i>Magyar Sion</i> 5 (1867), pp. 590-609.
JAKAB, <i>Kolozsvár</i>	<i>oklevéltár Kolozsvár Oklevéltár története</i> [Documents concerning the history of Cluj], 1, ed. E. JAKAB (Buda, 1870).
KMJKV 2	<i>A kolozsmonostori konvent jegyzőkönyvei (1289-1556)</i> , ed. Zs. JÁKO, 2 vols. (Budapest, 1990).
<i>Quellen Hermannstadt</i>	<i>Quellen zur Geschichte Siebenbürgens aus Sächsischen Archiven</i> , 1, <i>Rechnungen aus dem Archiv der Stadt Hermannstadt und der Sächsischen nation, 1380-1516</i> (Hermannstadt, 1880).
<i>Quellen Kronstadt</i>	<i>Quellen zur Geschichte der Stadt Kronstadt: Rechnungen aus dem Archiv der Stadt Kronstadt</i> , 3 vols. (Braşov, 1886-1896), 1, 1503-1526; 2, 1526-1540; 3, 1475, 1541-1550, 1570.
SEIVERT, <i>Die Grafen</i>	SEIVERT, J., “Die Grafen der sächsischen Nation und Hermannstädtischen Königsrichter im Großfürstenthum Siebenbürgen”, <i>Ungrisches Magazin</i> 2 (1782), pp. 261-302.
SIMON and SZABÓ	Zsolt SIMON and András Péter SZABÓ, <i>Die Rechnungsbücher von Bistritz</i> , 1 (2013), < <a href="https://www.ungarischesinstitut.de/images/content/projekte/bistritz/simon/Rechnungen_Bistritz_IV_a_17.pdf">https://www.ungarischesinstitut.de/images/content/projekte/bistritz/simon/Rechnungen_Bistritz_IV_a_17.pdf</a> >.
<i>Székeley Oklevéltár</i> 1	<i>Székeley Oklevéltár</i> , vol. 1, ed. K. SZABÓ (Kolozsvár, 1872).
<i>Székeley Oklevéltár</i> 8	<i>Székeley Oklevéltár</i> , vol. 8, ed. B. SAMU (Budapest, 1935).
SZEREDAI, <i>Notitia</i>	SZEREDAI, A., <i>Notitia veteris et novi Capituli Ecclesiae Albensis Transilvaniae: ex antiquis et recentioribus literarum monumentis</i> (Alba Carolina, 1791).
<i>Ub</i>	<i>Urkundenbuch zur Geschichte der Deutschen in Siebenbürgen</i> , ed. F. ZIMMERMANN <i>et al.</i> , vols. 2, 1342-1390 (Sibiu, 1897); 3, 1391-1415 (Sibiu, 1902); 4, 1416-1437 (Sibiu, 1937); vol. 5, 1438-1457 (Bucharest, 1975); 6, 1458-1473 (Bucharest, 1981);

7, 1474-1486 (Bucharest, 1991); 8, <<http://siebenbuergenurkundenbuch.uni-trier.de/>>.

Other sources have already been identified in the footnotes.

Additionally, the digitisation of archival sources has increased the chances of identifying documents referring to churchwardens and their activity, even if such documents have not yet been edited. The digitisation project of documents preserved in Romanian archives (county branches, abbreviated SJAN, <<http://arhivamedievala.ro/>>), together with the earlier implemented *Hungaricana* portal (abbreviated MOL: <<https://archives.hungaricana.hu/>>), comprising online images of documents from Hungarian archives and museums, have been extraordinarily useful in the discovery of new parish-related material. Another archival holding, the patrimony of the Lutheran Church in Braşov (abbreviated *Archiv und Bibliothek der Honterusgemeinde*) has been also been made available online as part of the Endangered Archives Programme: <<https://eap.bl.uk/project/EAP040>>.

The following abbreviations are used for counties:

AB	Alba county, Romania
BN	Bistriţa-Năsăud county, Romania
BV	Braşov county, Romania
CJ	Cluj county, Romania
CV	Covasna county, Romania
MS	Mureş county, Romania
SB	Sibiu county, Romania
SJ	Sălaj county, Romania
SM	Satu Mare county, Romania



No.	Date	Place	Archival Source	Edition	Observations
1.	1359	Șura Mare, SB	SJAN SB, Colecția de documente medievale, Serie U. 1, No. 15	<i>Ub</i> 2, No. 760	<i>Johanne vitrico ecclesiae</i>
2.	20/12/1384	Brașov, BV	BV, Archiv und Bibliothek der Honterusgemeinde, Capitlul țării Bârsei, I E, No. 11	<i>Ub</i> 2, No. 1197	-
3.	25/05/1386	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. 1, No. 47	<i>Ub</i> 2, No. 1207	<i>Nicolao pictore vitrico hospitalis</i>
4.	7/03/1395	Brașov, BV	BV, Archiv und Bibliothek der Honterusgemeinde, Capitlul țării Bârsei, I E, No. 16	<i>Ub</i> 3, No. 1346	-
5.	15/05/1398	Cristian, BV	BV, Archiv und Bibliothek der Honterusgemeinde, Diplomatarii Josephi Franz Trausch, IV F 1, No. 173, p. 583;	<i>Ub</i> 3, No. 1416	<i>Michael vitricus parochialis ecclesiae sancti Nycolai in Noua civitate</i>
6.	4/04/1402	Marpod, SB	SJAN SB, Colecția de documente medievale, Serie U. v, No. 1154 + SJAN SB, Colecția de documente ale parohiilor evanghelice C.A. sătești, 1. Acte, 26. Parohia Marpod, No. 3 (2 original documents)	<i>Ub</i> 3, No. 1463	-
7.	21/02/1411	Moșna, SB	SJAN SB, Colecția de documente ale parohiilor evanghelice C.A. sătești, 1. Acte, 13. Parohia Media, No. 160	<i>Ub</i> 3, No. 1652	<i>Valentinus vitricus ecclesiae</i>
8.	19/05/1413	Brașov, BV	SJAN BV, Primăria Orașului Brașov, Colecția documentelor privilegiale, No. 51	<i>Ub</i> 3, No. 1714	-
9.	8/04/1423	Sibiu, SB	SJAN SB, Capitlul evanghelic C.A. Sibiu, No. 16	<i>Ub</i> 4, No. 1928	<i>Nicolao Pheffersak vitrico ecclesiae</i>

No.	Date	Place	Archival Source	Edition	Observations
10.	4/11/1424	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 43	<i>Ub</i> 4, No. 1957	<i>Hermannus, civis civitatis Cibiniensis ac vitricus ecclesiae</i>
11.	13/11/1425	Vurpăr, SB	MOL DL 62799	<i>Ub</i> 4, No. 1969	<i>Martinus Spekmar</i>
12.	24/06/1427	Brașov, BV	SJAN BV, Primăria Orașului Brașov, Colecția documentelor privilegiale, No. 72	<i>Ub</i> 4, No. 2012	-
13.	7/04/1428	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 53	<i>Ub</i> 4, No. 2029	<i>Hermanus vitricus ecclesiae parochialis</i>
14.	7/04/1428	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 55	<i>Ub</i> 4, No. 2030	<i>Hermanus vitricus</i>
15.	1432	Sibiu, SB	Biblioteca Națională a României, filiala Alba-Iulia (Batthyaneum) MS. R. II. 135, f. 22v	DINCĂ, p. 19	<i>Johannis Henlini, condan vitrici ecclesie</i>
16.	1/08/1438	Sighișoara, MS	SJAN MS, Parohia evanghelică C.A. Sighișoara, No. 4	<i>Ub</i> 5, No. 2315	-
17.	14/09/1439	Câlnic, SB	SJAN CJ, Seria 2. BCU, Colecția personală Kemény József, No. 102	<i>Ub</i> 5, No. 2356	-
18.	1442	Sibiu, SB	-	SEIVERT, <i>Die Grafen</i> , p. 296	<i>Ladislaus Hähnlein, oder Hahn. (Kakas) ... 1442, als Kirchenvater starb</i>
19.	1442	Sibiu, SB	-	SEIVERT, <i>Die Grafen</i> , p. 268	<i>Lukas Trautenberger ein Rahtsherr und Kirchenvater</i>

No.	Date	Place	Archival Source	Edition	Observations
20.	13/11/1446	Braşov, BV	SJAN SB, Capitlul evanghelic C.A. țara Bârsei, No. 10	Ub 5, No. 2560	<i>Johannes Jekels, vitrico capellae montis sancti Martini extra muros opidi Bra-schouiensis</i>
21.	11/11/1452	Lechința, BN	SJAN SB, Colecția de documente ale parohiilor evanghelice C.A. sătești, 1. Acte, 24. Parohia Jelna, No. 1	Ub 5, No. 2799	<i>Georgius Schwgeler, laicus ... vitricus ecclesiae parochialis</i>
22.	1453	Nușeni, BN	MOL DL 63054	-	-
23.	24/02/1454	Ocna Sibiului, SB	SJAN SB, Colecția de documente ale parohiilor evanghelice C.A. sătești, 1. Acte, 42. Parohia Slimnic, No. 17	Ub 5, No. 2899	<i>Daniele vitrico</i>
24.	1455	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>vitricus Blasius</i>
25.	8/02/1455	Sibiu, SB	SJAN SB, Capitlul evanghelic C.A. țara Bârsei, No. 29	Ub 5, No. 2959	<i>Johannis Breyde iurati consulis ac vitrici ecclesiae Cibi-niensis</i>
26.	4/08/1455	Sibiu, SB	SJAN SB, Capitlul evanghelic C.A. țara Bârsei, No. 31	Ub 5, No. 2983	<i>Johannis Breyden vitrici ecclesiae et iurati civis</i>
27.	1456	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	-
28.	25/02/1457	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 178	Ub 5, No. 3066	-

No.	Date	Place	Archival Source	Edition	Observations
29.	3/07/1464	Braşov, BV	BV, Archiv und Bibliothek der Honterusgemeinde, Capitulul ţării Bârsei, I E, No. 144 ( <i>Liber promptuarii capituli Braschowien-sis</i> ), f. 192r	<i>Ub</i> 6, No. 3387	<i>magistro Petro vitrico ecclesiae</i>
30.	18/10/1464	Satu Nou, BV	BV, Archiv und Bibliothek der Honterusgemeinde, Capitulul ţării Bârsei, I E, No. 144 ( <i>Liber promptuarii capituli Braschowien-sis</i> ), f. 193v	<i>Ub</i> 6, No. 3403	
31.	24/09/1465	Jelna, BN	SJAN SB, Colecţia "Brukenthal", B.268	-	<i>Mathias Schedner, protunc vitricus ecclesie</i>
32.	23/02/1466	Jelna, BN	SJAN SB, Colecţia "Brukenthal", B.268	-	<i>Mathias Schedner, protunc vitricus ecclesie</i>
33.	13/08/1466	Floreşti, CJ	MOL DL 29082	<i>Ub</i> 6, No. 3476	<i>Johanne, vitrico de Zazfenes</i>
34.	9/12/1468	Tăşad, SM	MOL DL 65094	-	-
35.	8 /12/1469	Slimnic, SB	SJAN SB, Colecţia de documente ale parohiilor evanghelice C.A. săteşti, I. Acte, 24. Parohia Slimnic, No. 18	<i>Ub</i> 6, No. 3767	<i>Georgio Buznarth vitrico</i>
36.	29/06/1474	Sibiu, SB	SJAN SB, Colecţia de documente medievale, Serie U. II, No. 354	<i>Ub</i> 7, No. 4005	-
37.	2/07/1475	Braşov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 616	-

No.	Date	Place	Archival Source	Edition	Observations
38.	10/01/1477	Braşov, BV	SJAN BV, Primaria Municipiului Braşov, Fronius I, No. 47	<i>Ub</i> 7, No. 4169	<i>vitricos ... in capella sub honore beatae Katherinae virginis in civitate Brassoviensi fundata</i>
39.	16/03/1483	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Jacobum vitricum</i>
40.	18/01/1485	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 416	<i>Ub</i> 7, No. 4585	<i>Georgio Sneyder vitrico</i>
41.	27/02/1485	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 418	<i>Ub</i> 7, No. 4589	<i>Georgii Sartoris vitrici ecclesiae</i>
42.	24/04/1485	Braşov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 644	<i>vitricus ad leprosus</i>
43.	1486	Braşov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 619	<i>Johannes Flescher vitricus in hospitali</i>
44.	22/04/1487	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Jacobus Vlrich, vitricus ecclesie Sancti Petri</i>
45.	1487	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Peter Rogel vitricus</i>
46.	23/04/1487	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 441	<i>Ub</i> 8, No. 4710	<i>Georgius Sartor vitricus ecclesiae</i>
47.	20/06/1487	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 450	<i>Ub</i> 8, No. 4722	<i>Georgii Zabo vitrici ecclesiae</i>
48.	20/06/1487	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 451	<i>Ub</i> 8, No. 4723	<i>Georgii Zabo vitrici ecclesiae</i>
49.	9/09/1487	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. III, No. 41	<i>Ub</i> 8, No. 4731	<i>Georgii Zabo vitrici ecclesiae beatae Mariae virginis Cibiensis</i>

No.	Date	Place	Archival Source	Edition	Observations
50.	23/02/1488	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Jacobus Vlrich vitrico novo</i>
51.	Post 23/02/1488	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>vitricus ecclesie videlicet Caspar Wolff</i>
52.	14/04/1488	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. II, No. 46	<i>Ub</i> 8, No. 4788	<i>Georgii Zabo, vitrici ecclesiae</i>
53.	10/12/1488	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. III, No. 205	<i>Ub</i> 8, No. 4797	<i>Georgii vitrici ecclesiae de Cibinio</i>
54.	1489	Brașov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 652	<i>Johannes Thulen vitricus ad leprosus</i>
55.	1489	Brașov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 799	<i>vitricus in hospitale</i>
56.	22/05/1489	Irina, SM	SJAN MM, Fond familial Irinyi, No. 19	-	-
57.	22/11/1489	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>vitricum meum, videlicet Caspar Wolff</i>
58.	28.II- 10/05/1490	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>recipiendo rationem a vitrico, videlicet Caspar Wolff</i>
59.	27/02/1491	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>honestus vir Caspar Wolff, vitricus ecclesie</i>
60.	6/06/1491	Sighișoara, MS	-	<i>Ub</i> 8, No. 5162*	<i>Nicolao Lewsch vitrico ecclesiae parochialis beati Nicolai de Segeswar</i>

No.	Date	Place	Archival Source	Edition	Observations
61.	14/12/1491	Cluj-Napoca, CJ	SJAN CJ, Fond Primăria Municipiului Cluj, A. Privilegii și acte, 1. Privilegiile orașului, No. 475	<i>Ub</i> 8, No. 5196 A*	-
62.	2/02/1492-19/01/1495	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Querino Cwer, vitrico electo / Quirinus Vlrici, vitricus ecclesie</i>
63.	24/03/1492	Cluj-Mănăstur, CJ	MOL DL 36398, p. 46, No. 1	KMJKV, 2, No. 2778	<i>Benedictus Fazactus et Johannes Bartha vitricus ecclesie</i>
64.	27/11/1492	Popești, CJ	MOL DL 36398, p. 101-103, No. 1	KMJKV, 2, No. 2832	<i>Paulo Fodor vitrico ecclesie</i>
65.	1493	Brașov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 801, 802	<i>Johannes Ruschen vitricus leprosororum – apud S. Spiritum/ Simion Sadler vitrici in hospitale</i>
66.	23/11/1493	Matei, BN	MOL DL 36327	-	<i>providus Sigmundus Bwd, in dicta possessione Mathe commorans, vitricus ecclesie predictae</i>
67.	6/04/1494	Sibiu, SB	SJAN SB, Fond Magistratul orașului și scaunului Sibiu, 3. Seria actelor financiar contabile și de impunere, 2. Socoteli consulare, No. 4	<i>Quellen Hermannstadt</i> , p. 178	<i>domino Georgio Sartori vitrico ecclesiae Cibiniensis</i>



No.	Date	Place	Archival Source	Edition	Observations
68.	15/07/1494	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. III, No. 95	<i>Ub</i> 8, No. 5425*	<i>Georgii Sartoris civis iuratis alias vitrici dictae ecclesiae Cibiniensis</i>
69.	19/01/1495-22/01/1497	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>assumpsit officium vitricus laboriosus vir Paulus Leupolt</i>
70.	24/02/1497-24/01/1501	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>vitricum novum honestum Georgium Schedner</i>
71.	6/07/1497	Șamșud, SJ	MOL DL 32525	-	<i>Petrum Magnum vitricum ecclesie</i>
72.	1498	Brașov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 805	<i>Clos Schnyder vitricus leprosororum / Thulen Hanesz vitricus hospitalensis</i>
73.	1501	Sighișoara, MS	-	IPOLYI, p. 604	<i>Johannes Bessel multis annis vitricus huius conventus</i>
74.	28/03/1501-22/02/1503	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Paulus Leupolt, vitricus ecclesie Sancti Petri apostoli</i>
75.	18/02/1503	Noiștat, SB	SJAN SB, Colecția de documente medievale, Serie U. IV, No. 17	-	<i>Stephanus Melczer vitricus parochialis ecclesie</i>

No.	Date	Place	Archival Source	Edition	Observations
76.	22/02/1503-11/01/1506	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Franciscus Lutz, vitricus ecclesie Sancti Petri</i>
77.	27/12/1503	Bistrița, BN	SJAN CJ, Primăria orașului Bistrița Seria 1 No. 351	BERGER, U-R, II, No. 429	<i>Stephanus Schneyder, kirchenvater</i>
78.	25/04/1505	Brașov, BV	-	<i>Quellen Kronstadt, 1, p. 176</i>	<i>vitrico ecclesie domini Johanne Schyrmer</i>
79.	1506	Sibiu, SB	-	<i>Quellen Hermannstadt, p. 447</i>	<i>Johann Heltner vitrico hosp.</i>
80.	1507	Sibiu, SB	-	<i>Quellen Hermannstadt, p. 487</i>	<i>Johannes Lutsch vitrico hosp.</i>
81.	1509	Sibiu, SB	-	<i>Quellen Hermannstadt, p. 543</i>	<i>Bartholomeus Fuchs vitrico hosp.</i>
82.	24/11/1509	Băgara, CJ	MOL DL 36399. p. 314, No. 1	KMJKV, 2, No. 3521	-
83.	31/05/1510	Cluj-Napoca, CJ	-	JAKAB, <i>Kolozsvár</i> , No. 196	-
84.	1505-1511	Sibiu, SB	SJAN SB, Magistratul orașului și scaunului Sibiu, II. Socotelile bisericii, No. 136	SIMON, "Churchwarden's accounts of Sibiu"	<i>Jakob Medwischer</i>
85.	6/01/1506	Sibiu, SB	SJAN SB, Fond Magistratul orașului și scaunului Sibiu, 3. Seria actelor financiar contabile și de impunere, 2. Socoteli consulare, No. 10	<i>Quellen Hermannstadt, p. 446</i>	<i>Hermannno Nureberger vitrico pauperum in leprosorio</i>
86.	11/01/1506-15/01/1508	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Kwer Vlrich vitricus</i>
87.	15/01/1508-26/01/1511	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>ecclesie vitricus Stephanus Beer</i>

No.	Date	Place	Archival Source	Edition	Observations
88.	27/06/1508	Sibiu, SB	SJAN SB, Colecția de documente ale parohiilor evanghelice C.A. sătești, 1. Acte, 42. Parohia Slimnic, No. 24	-	<i>Jacobum Sartorem vitricum parochialis ecclesie Cibiniensis</i>
89.	6/03/1510	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. IV, No. 1487	<i>Quellen Hermannstadt</i> , p. 180	-
90.	26/01/1511-6/02/1512	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Johannes Wolff, vitricus ecclesie</i>
91.	1/02/1512	Belin, CV	SJAN CJ, Fond familial Kemény de Ciumbud Seria 1 - Documente medievale No. 43	<i>Székely Oklevéltár</i> 8, No. 135	<i>agilis Osualdus Kandal de Naghbelen vitricus ecclesie beate Katharine in possessione Naghbelen fundate</i>
92.	21/03/1512-4/01/1513	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Ieorius Gobel, vitricus ecclesie</i>
93.	21/10/1512	Brașov, BV	-	<i>Quellen Kronstadt</i> , 1, p. 197	-
94.	6/02/1513	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Valentinus Marckus novus vitricus</i>
95.	9/04/1514	Cisnădie, SB	SJAN SB, Colecția de documente ale parohiilor evanghelice C.A. sătești, 1. Acte, 13. Parohia Cisnădie, No. 25	-	<i>Johanne Herbart vitrico ecclesie</i>
96.	3/12/1516	Sibiu, SB	SJAN SB, Colecția de documente medievale, Serie U. v, No. 198	-	-
97.	8/11/1518	Bistrița, BN	SJAN CJ, Primăria Orașului Bistrița, IV a 17	SIMON and SZABÓ	<i>editio ecclesie divi Nicolai</i>
98.	24/03/1519	Bistrița, BN	SJAN CJ, Primăria Orașului Bistrița, IV a 17	SIMON and SZABÓ	-

No.	Date	Place	Archival Source	Edition	Observations
99.	20/05/1519	Bistrița, BN	SJAN CJ, Primăria Orașului Bistrița, IV a 17	SIMON and SZABÓ	<i>editio vel vitrico ecclesie divi Nicolai</i>
100.	28/07/1519	Șumuleu-Ciuc, HR	MOL, DL 29090	<i>Székely Oklevéltár</i> 1, No. 135	<i>vitricos sew confratres ecclesie</i>
101.	1521	Bartolomeu, BV	-	<i>Quellen Kronstadt</i> , 1, p. 298	<i>vitricis ecclesie sancti Bartholomei</i>
102.	4/01/1522	Stâna de Mureș, AB	MOL DL 36402, p. 224	KMJKV, 2, No. 3835	<i>Ambrosius Hegedews de Chwch vitricus ecclesie parochialis beati Nicolai episcopi et confessoris de eadem Chwch</i>
103.	6/11/1522	Brașov, BV	-	<i>Quellen Kronstadt</i> , 1, p. 374	-
104.	1523	Brașov, BV	-	<i>Quellen Kronstadt</i> , 1, p. 476, 477	-
105.	1/05/1525	Gornești, MS	MOL DL 36401, p. 40-41	KMJKV, 2, No. 4085	<i>vitrices ecclesie possessionis Gemyezeg vocate</i>
106.	1/05/1525	Gornești, MS	MOL DL 36401, p. 42-43	KMJKV, 2, No. 4086	<i>vitrices parochialis ecclesie possessionis Gemyezeg vocate</i>
107.	1526	Turda, CJ	-	SZEREDAI, <i>Notitia</i> , p. 147	<i>Rectoris hospitalis atque vitricorum ecclesie parochialis beati Nicolai</i>

No.	Date	Place	Archival Source	Edition	Observations
108.	17/10/1528	Turda, CJ	MOL, DL 36402, p. 357, No. 1	KMJKV, 2, No. 4231	<i>Nicolaus Ebes et Simon Lany vitrici ecclesie parochialis sancti Ladislai regis de Wythorda</i>
109.	7/07/1529	Braşov, BV	-	<i>Quellen Kronstadt</i> , 2, p. 161	<i>kyrgen vater</i>
110.	12/09/1531	Cluj-Napoca, CJ	MOL, DL 36404, f. 22r	KMJKV, 2, No. 4358	<i>Matheus Zewrews vitricus</i>
111.	1532-20/12/1534	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>dez neÿenn kyrchen phetter myÿtt nomen Lucaß Wolff</i>
112.	15/11/1534	Macău, CJ	MOL, DL 32507. f. 8r, No. 1	KMJKV, 2, No. 4491	<i>Valentinus Barta, Benedictus Feyerdy vitrici</i>
113.	1535-1538	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>honestus vir Servacius Wÿdner est electus in vitricum ecclesie Sancti Petri apostoli (sic!) in Zolna</i>
114.	?/01/1538-1540	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Benedictus Eckert, vitricus</i>
115.	14/02/1540-23/12/1543	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Vitricus ecclesie Ambrosius / Broß Teÿtsch</i>
116.	27/11/1542	Braşov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 215	<i>Sigmund Perhelfteren und Johanni Benkneren kyrchen feteren</i>

No.	Date	Place	Archival Source	Edition	Observations
117.	1544	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Servacius Schemel electus in editum ecclesie Sancti Petri</i>
118.	10/11/1544	Brașov, BV	-	<i>Quellen Kronstadt, 3, p. 250</i>	<i>Crestel Hirser kirchen vater</i>
119.	1545	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Servacius Schemel, una cum Ambrosio Crauß et Paulo Tschuben, electi in editus ecclesie Sancti Petri</i>
120.	20/07/1545	Brașov, BV	-	<i>Quellen Kronstadt, 3, p. 306</i>	<i>Johanni Hoch et Christianno Hirser aeditus ecclesie</i>
121.	1546	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Petrus Schubner, Servacius Widner, Paul Schuben, electi in edituos</i>
122.	1547	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Petrus Stubner, Georgius Storck, Paul Schuben, electi in edituos</i>
123.	1548	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Ambrosius Theitsch, Georgius Storck, Michael Gebel electi in edituos</i>

No.	Date	Place	Archival Source	Edition	Observations
124.	27/02/1548	Braşov, BV	-	<i>Quellen Kronstadt</i> , 3, p. 465	<i>Christianus Hirser aedituus ecclesie</i>
125.	1550	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Steffanus Niger, Servacius Weidner, Gallus am berg, electi in edituos</i>
126.	1551	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Steffanus Niger, Andreas Olrich, Georgius Schuben, electi in edituos</i>
127.	1556	Bartolomeu, BV	SJAN SB Magistratul oraşului și scaunului Sibiu, Colecția de documente medievale U v, No. 1341	-	<i>kirchen vätter</i>
128.	2/02/1558	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>Ambrosius Teitsch, vitricus</i>
129.	28/04/1558	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>novus vitricus Caspar Vlrich</i>
130.	27/01/1560	Jelna, BN	SJAN SB, Colecția "Brukenthal", B.268	-	<i>vitricus Servatius Schemel</i>
131.	20/04/1560	Bartolomeu, BV	-	<i>Quellen Kronstadt</i> , 8.2, p. 194	<i>Michel Geyner et Georgius Weys ... electi in edi sanctum Bartholomeum</i>





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*Account (computus) of the revenues of justice, Savoy, 1394–1396.  
Chambéry, Archives départementales de la Savoie, SA 1444,  
membrane 1 (detail).*

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