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Alisdair Dobie

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The role of the general and provincial chapters in improving and enforcing accounting, financial and management controls in Benedictine monasteries in England 1215-1444

Alisdair Dobie, Stirling Management School, University of Stirling

Address: University of Stirling, Stirling FK9 4LA

Telephone: 01786 467290

Fax 01786 467308

E-mail: alisdair.dobie@stir.ac.uk

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Abstract

Allegations of mismanagement have played a major part in the sometimes acrimonious debate between historians on the state of monasticism in later medieval England. Contemporaries were aware of such problems and Benedictine Chapters (assemblies of the heads of monastic houses with the power to make statutes binding on all houses) issued a large amount of regulation to address these issues. This paper analyses the statutes issued by the Chapters to identify those concerned with the financial management of monasteries. The analysis reveals a concern with transparency in financial transactions, evident in efforts to extend knowledge of the financial transactions of a house beyond the immediate participants to the wider monastic community, even requiring its consent for transactions to be considered valid. Additionally, it finds an increasing level of definition both in terms of the preparation and audit of accounts and in the wider control environment. The process of visitation, by which the temporal and spiritual health of monastic houses was monitored, and their adherence to Chapter statutes confirmed, may be regarded as an early attempt at quality control aimed at the maintenance of high standards in religious life. The Chapters can be seen to be an important instrument for the dissemination of improved accounting practices, and the emphasis upon the management of temporalities within Chapter statutes allows further insights into the alleged sacred-secular dichotomy. Accounting and accountability are found to be an essential component in the life of a healthy Benedictine monastery.

Keywords: monastic reform, general chapters, financial controls, medieval accounting, Benedictine monasticism, papacy.

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1. Introduction

The primary objective of this paper is to consider the role of the general and provincial chapters (hereafter 'Chapters') of the English Black Monks in the development and maintenance of accounting, financial and management controls within Benedictine monasteries in England in the later Middle Ages. These Chapters comprised gatherings of the heads of all Benedictine houses within a particular ecclesiastical jurisdiction and they had the power to issue statutes binding upon all members of the Chapter. This paper reviews the statutes issued by the Chapters and the means employed to ensure their observance, using the proceedings of and documents produced by the Chapters as edited by Pantin (1931, 1933, 1937), who drew together material from the chronicles, registers, letter books and archives of numerous monastic houses (1927, p. 196). Unfortunately the comprehensive set of records which was to be preserved at St. Andrew's Priory, Northampton, has not survived (Pantin, 1933, p. 196). The records collected and transcribed by Pantin are in Latin and have not been translated into English, which may explain why they have not yet come to the attention of accounting historians as a fruitful source to explain the diffusion of accounting and financial management practices within monastic houses in the thirteenth century and later.

The subject area of this paper allows a significant contribution to be made to a number of different areas of research. First, recent work by historians of medieval monasticism, although often emphasising the importance of Chapters and Chapter visitations, has undertaken little detailed analysis of the Chapter statutes relating to accounting, financial and management issues. The single work by Snape (1926), which does consider these issues, was written before Pantin (1931, 1933, 1937) had published his edition of all known surviving documents relating to the Chapters, and thus Snape's study was based upon a significantly smaller corpus of material. Secondly, management and organizational studies of medieval monasticism have not considered the accounting, financial and management regulation issued by the Chapters. Thirdly, accounting researchers investigating the relationship between accounting and religion have focused much of their attention on the ancient or early modern and modern periods with few studies based upon medieval material. Finally, accounting historians who have been concerned with the medieval period have investigated manorial and governmental accounting in detail, but far less work has

been conducted in the field of ecclesiastical and monastic accounting. Thus this paper makes a significant contribution to medieval monastic history, to management and organizational history, to medieval accounting history, and to the debate on the relationship between accounting and religion. A more detailed exposition of the state of research in each of these fields is given in the literature review below.

The term 'chapter' which figures so prominently in this paper merits attention at the start, because it and the Latin term '*capitulum*' encompass a range of specific meanings. The term may refer to a chapter of a book, and by extension it was applied to the daily gathering of monks, who assembled together in the 'chapter house' to hear a chapter of the *Rule* of St Benedict (hereafter '*Rule*': the basic document which laid out practical principles for living a monastic life) read aloud. After this reading, any business relevant to the house was discussed in 'chapter' and if necessary approved by the 'chapter', as the collective body of the members came to be known (Lawrence, 1984). The term was then applied to wider gatherings of members from many different monasteries. These gatherings were known as 'general' or 'provincial' chapters and included representatives of practically all the monasteries in a particular ecclesiastical province or kingdom. Hence the Latin term '*capitulum*' may mean a chapter of a book, an assembly of the religious fraternity of a single house, or an assembly of representatives of many monastic houses. This paper is concerned with the general or provincial chapter meetings, where heads of religious houses gathered, discussed important issues and issued statutes binding upon all houses included within the general or provincial chapter. These general and provincial chapters will be referred to as 'Chapters', whereas 'chapter' without a capital 'c' will be retained for the meetings of the monks of an individual house.

After a brief review of existing literature and a consideration of the perceived ongoing need for monastic reform in the Middle Ages, the paper explains the rationale for and process of the Chapters. It then reviews the surviving materials from the Chapters for provisions relating to accounting, financial and management controls. Finally the efficacy of these provisions is considered in a section on their enforcement. A major element in the attempt to ensure adherence to the statutes issued by the Chapters was the visitation in which representatives appointed by the Chapters visited individual monasteries as inspectors and used extensive lists of questions to interrogate every

member of the monastic community to assess the spiritual and temporal life of the house. Fortunately some of these questions and the responses given have survived and form the basis of section 6 of this paper.

The paper covers the period from 1215, when the decretal *In singulis regnis*¹ set up the system of Chapters, to 1444, the last occasion before the sixteenth-century dissolution of the monasteries on which the regulations issued by the Chapters were reviewed and codified. The paper's primary purpose is thus to review the Latin transcriptions of Chapter statutes as published by Pantin (1931, 1933, 1937), to identify regulations relevant to financial management issues, and to consider the efficacy and impact of these regulations. This research will also shed further light on two questions which have been discussed and debated by accounting historians: the dissemination of accounting practices across medieval society (Jones, 2008b), and the validity of the alleged secular-sacred dichotomy which places accounting on one side and spiritual practices on the other (Booth, 1993; Laughlin, 1988, 1990; Jacobs, 2005; Jacobs and Walker, 2004).

2. Literature review

In the nineteenth and early twentieth century, monastic management or mismanagement was regarded as a fruitful subject for the assessment of the state of later medieval monasticism in England. The intensity and acerbity of the debate is well illustrated in Coulton's attack on Gasquet's use and interpretation of episcopal registers and visitation records as providing evidence as to the rarity of monastic 'irregularities' in later medieval English monastic houses. This bitter debate extended beyond the academic world to the wider readership of the *Athenaeum*, the *Catholic Times*, the *Church Times* and the *Tablet* (Coulton, 1959, pp. 1-29, 84-107; Gasquet, 1910).

The detailed information contained within medieval monastic accounting records has been used as the basis for many studies on a range of economic and social issues. For example Dodds (2007) and Threlfall-Holmes (2005) have used the accounting records

¹ Papal decretals are often known by the first few words of the text which they contain. These words often give little indication as to the subject matter of the decretal. *In singulis regnis* translates as 'In each kingdom'.

of Durham Cathedral Priory to explore tithe and agrarian output and the purchasing strategies of the priory respectively. Slavin (2012) has used the accounting records of Norwich Cathedral Priory to investigate the provisioning strategy of the house. Fewer studies have had as their main focus the analysis of monastic systems of accounting and financial management.

In 1912, Snape produced his prize-winning 'essay' on English monastic finances, which was published with minor revisions in 1926,² before Pantin published his three volumes of Chapter documents. Snape depended primarily upon printed and secondary sources including Matthew Paris (1872-83), Reynerus (1626) and Dugdale (1817-30) for material relating to the activities of the Chapters, and thus did not have access to much of the material later made available by Pantin. The Chapters to which he makes reference are limited to those of 1225 and 1249 from the southern province of Canterbury; and those of 1338, 1343, 1346, 1422 and 1444 from the Chapters which included both English ecclesiastical provinces of Canterbury and York, and he cites no material at all from the Chapters of the northern province of York held before the two chapters were united in 1336.³ In 1927 Pantin published a paper concerning the history and functions of the Chapters which was largely concerned with the administrative mechanics of the Chapters: their citation; the use of proctors; the committee structure; their proceedings; their decision-making process; their powers; the selection of presidents, diffinitors and others; and, their recordkeeping. Although financial issues, such as the appointment of a bursar at Selby (Pantin, 1927, p. 207) and the parlous state of the finances of some houses, are mentioned on occasion, attention is focused on the financial organisation of the Chapters themselves: their funding, and the collection of dues, rather than on the finances of English monastic houses and upon their financial controls including accounting, audit, and the authorisation of large or unusual transactions. Subsequent more recent work by

² This essay won the Prince Consort Prize in 1912.

³ The index of Snape's work (1926, p. 184) also includes reference to chapters held in 1244 and 1351, which are not included in Pantin's (1931, pp 293-5; 1937, pp. 259-62) tables of chapters and presidents. The relevant text seems to indicate that Snape's reference to 1244 is possibly a printing error for 1444. Snape's reference to a chapter 'apparently of 1351' includes a quotation relating to students' expenses '*quae modernis temporibus solito inolevit*' ('which in modern times have grown more than customary') which Pantin includes in the documents relating to the 1363 chapter. This phrase does not appear in the preceding chapter of 1346 (Pantin, 1933, p. 78; Snape, 1926, p. 106). See section 4.3 for details of the unification of the Chapters of the northern and southern provinces into a single Chapter covering the whole of England

medieval historians has continued to highlight the importance of the system of Chapters and Chapter visitations, but has conducted little detailed analysis of the statutes relating to the administration of assets, liabilities, income and expenses. Knowles (1956, 1957, 1959) deals with the Chapters at length, but focuses on diet, liturgy and learning. Clarke (2011, p. 264) claims that the system of general chapters 'transformed the character of the [Benedictine] congregation in England', but concentrates on the influence of the general chapters on liturgical, literary and educational activities. Greatrex (2012, p. 161) chose 'to pause only briefly over the chief financial departments'. A detailed analysis of chapter statutes is perhaps not to be expected in specialized studies on individual houses. Smith's (1943) detailed study of Canterbury Cathedral Priory does not contain a consideration of the influence of the Chapters, perhaps because the house claimed exemption from involvement with the Chapters, a position finally confirmed by papal bull in 1379 (Pantin, 1937, p. 57). In contrast Westminster Abbey was a full participant in the Chapters, but Harvey's (1977, 2002) detailed work on the financial administration of Westminster Abbey contains few references to their statutes.

No work on the regulations issued by the Chapters for the financial management of Benedictine houses has been undertaken by accounting historians. Indeed studies of medieval monasticism undertaken from a management or organizational perspective have largely ignored the material emanating from the Chapters (Kieser, 1987; Rost, Inauen and Osterloh, 2010). Research on the relationship between accounting and religion or religious institutions has been described as 'remarkably sparse' (Carmona and Ezzamel, 2006, p. 117), and the number of studies on accounting and accountability in religious institutions as 'surprisingly few' (Jacobs et al, 2004, p. 361). Much of the work which has been undertaken has tended to take the ancient world or the early modern and modern periods as its subject matter (Carmona and Ezzamel, 2006). A 'sacred-secular divide' has been proposed by Booth (1993) and Laughlin (1988, 1990) with the suggestion that 'accounting is antithetical to religious values' (Jacobs, 2005, p. 190). In contrast, studies of nineteenth and twentieth century religious thinkers and of religious practices within the Church of Scotland and the Iona Community found that the doctrine of stewardship meant that accounting and accountability could be an essential part of religious life (Jacobs, 2005; Jacobs et al. 2004).

Within the medieval field general reviews and explorations of the forms and adequacy of single entry accounting, commonly known as ‘charge and discharge’ accounting have been conducted by Baxter (1980, 1994), Boyd (1905), Chatfield (1977), Edwards (1989), Jack (1966), Jones (2008a, 2008b), and Oldroyd and Dobie (2009). Manorial accounting and governmental accounting have been major areas of focus. Manorial accounting, primarily concerning the agricultural income and expenses of an individual manor, the stewardship of local agents and concepts of ‘profitability’ have been examined by Drew (1947), Harvey (1972, 1994, 1999), Noke (1981, 1994), Oschinsky (1947, 1971) Postles (1981, 1994) and Stone (1962). The origins, operation and diffusion of governmental accounting, the raising of revenue and its expenditure by the king and his officers, have been investigated by Jones (2008c, 2009, 2010). This paper in contrast concentrates upon the accounting, financial and management controls of medieval Benedictine monasteries. It investigates the influence of the Chapters and the papacy upon monastic financial control and management: a question recently raised by Dobie and as yet not researched by accounting historians (2008a, p. 157).

3. Institutional background and the ongoing need for reform

Benedictine or ‘Black’ monks formed a body distinct from the monks of orders such as the Cluniacs or Cistercians. All acknowledged the sixth century *Rule* (McCann, 1969, p. ix), but unlike later orders individual Benedictine houses did not form, at the start of the period under review, part of a larger corporate organization administered by reference to a detailed regulatory code. The orders arising from Cluny, founded in 910 (Hunt, 1971, p. 1), and Citeaux, founded in 1098 (Burton and Kerr, 2011, p. 1) were governed by rule books which aimed to fulfil and to maintain the ideals set out by St Benedict. Cluny had gradually evolved into an order with each subsidiary house ultimately subject to the abbot of Cluny (Duckett, 1888). The Cistercian⁴ constitutional framework embodied measures aimed at ensuring the observance of these rules: an annual inspection of each house by external parties and an annual meeting or ‘general chapter’ at Citeaux of all heads of houses (Knowles, 2004, pp. 208-9, 213; Fowler, undated, pp. 14-5). These arrangements constituted a mechanism

⁴ ‘Cistercian’ is the adjective derived from the name ‘Citeaux’, and is applied to all the monasteries which were founded from or dependent upon the original foundation of Citeaux.

for the maintenance of the reforming spirit. In comparison, Black Monk houses operated as autonomous institutions without a supervisory body, and although the bishops possessed an ancient canonical right of visitation, this was rarely exercised before the thirteenth century (Cheney, 1983, pp. 17-26; Knowles, 2004, pp. 649-53).

The need for reform at Benedictine monastic houses had been perceived and responded to at many stages in the past: in 817 St Benedict of Aniane issued a series of monastic regulations binding throughout the Carolingian empire; and, c. 970, a reform movement led to the issue of the *Regularis Concordia* (Agreement of the Rule) in England (Knowles, 2004, pp. 26, 36; Symons, 1953). Monastic decline however was a recurrent problem, and the correspondence of Innocent III (1198-1216) contains numerous examples of Benedictine houses suffering from material decay and a loosening of monastic discipline, some indeed facing financial ruin (Berlière, 1920, pp. 26, 36). The pope intervened personally in a number of cases, including Monte Cassino and Subiaco, and drew up statutes to be observed by abbots and monks (Berlière, 1920, p. 41). Innocent III was doubtless conscious of the need for reform in many houses, but perhaps also aware that his capacity for direct personal intervention at individual houses was necessarily limited, and thus the creation of the system of Chapters for the Benedictines may be seen as an attempt to create a permanent institutional mechanism for implementing and maintaining reform.

4. The establishment and operation of the General Chapters

4.1. The decretals: 'In singulis regnis' and 'Ea quae'

In 1213 archbishops, bishops, abbots and priors⁵ were summoned to the Fourth Lateran Council to consider the recovery of the Holy Land and the reformation of the

⁵ Bishops were responsible for the overseeing of the spiritual welfare of all laity within their see, and of the clergy who administered to them. An archbishop was responsible for an ecclesiastical province which would normally comprise several dioceses each with their own bishop. Thus the Archbishop of York was responsible as a bishop in the see of York, but also superintended the other bishops within the province of York, the bishops of Durham and Carlisle. Abbots were head of a monastery, and normally the next most senior position beneath an abbot was that of the prior. However some religious houses were known as priories and their most senior position was that of prior. Hence a prior of one religious house could rank equally with the abbot of another house. Bishops did have an ancient right of visitation of the monastic houses within their see, but before the thirteenth century this was rarely exercised, and some houses had secured papal recognition of their freedom from all external supervision except that of the papacy. Archbishops, bishops and the heads of monastic houses whether abbots or priors are included within the generic term 'prelate'. The rights and obligations of each of the positions were rigorously defended and enforced. Within monastic houses individual monks could be appointed to specific offices such as chamberlain (responsible for clothing the monks) or hostiller

church (Bliss, 1893, p. 38). The council was held in 1215 and of particular importance for the future governance of English Benedictine monasteries, was the resulting decretal *In singulis regnis*.⁶ It is not a long document, around 500 words organised into twelve sections. Its objective was to gather formerly autonomous houses into larger groupings, and to mandate the entry of elected representatives, armed with powers to inspect and to reform, into each house. Section one ordained that a Chapter of the heads of houses not hitherto accustomed to attend such Chapters should be held every three years in every kingdom or ecclesiastical province.⁷ This innovation followed Cistercian practice, and the importance of the Cistercian precedent is illustrated by section three which included among the four presidents for the initial Chapter two Cistercian abbots whose experience of Chapters would enable them to advise and help. Section four detailed the subject matter of the Chapters: regular observance and reform, and section five gave weight to any statute issued at the Chapters by declaring it to be observed inviolably without excuse, contradiction or appeal. Section eight initiated the process of the visitation of every abbey, and the correction and reform there of whatever needed to be corrected and reformed; and laid out the process for removing an abbot deemed unworthy by the visitors. Section eleven urged bishops to be zealous in monastic reform and revived the right of the bishop to inspect houses within his see.

Thus Benedictine houses had been integrated into a wider body whose objective was to ensure the observance of the *Rule* and to undertake reform where needed, and additionally they were to be subjected to a system of inspection by external parties. However, the shortness of the decretal makes it immediately apparent how little detailed guidance was given for the operation of the new system of Chapters and visitation. The decretal did not detail areas which might need to be corrected or reformed. It provided no instructions for visitors as to how they should proceed or

(responsible for running the guest house). These offices were often endowed with assets and income streams to support their activities, and monks appointed to these positions were known as obedientiaries.

⁶ *In singulis regnis* is printed in Pantin, 1031, pp. 273-4. Although supposedly applicable throughout those areas of Christendom which acknowledged papal authority, the institution of the system of general chapters appears to have taken 'root only in England and Wales': Clarke, 2011, pp. 7, 265, 290.

⁷ '*In singulis regnis sive provinciis fiat de triennio in triennium, commune capitulum abbatum atque priorum abbates proprios non habentium, qui non consueverunt tale capitulum celebrare*' ('In each kingdom or province there shall be held every three years a general chapter of abbots and of priors, who do not have an abbot [above them], who are not accustomed to celebrate such a Chapter'): Pantin, 1931, p. 273.

what they should look for during a visitation, and made no mention of monastic finances.

Shortly afterwards Honorius III (1216-27) issued *Ea quae*,⁸ which provided slightly more detail on the process of visitation. Section one instructed visitors to diligently inquire about the *status* (condition) of the monks ‘*tam in spiritualibus quam in temporalibus*’ (‘as much in spiritual matters as in temporal matters’): an indication that visitors should be concerned not only with the religious life of the house, but also with its material aspects and endowments. Section two again considered temporal matters: it mentioned the possibility that the abbot might be a *dilapidator*, a squanderer of the abbey’s resources, in which case he was to be removed and a capable administrator of the abbey’s possessions provided until a new abbot might be appointed. Although *Ea quae* did go further than *In singulis regnis* in considering temporal matters and possessions, it still did not give detailed measures which might be put in place to prevent their waste and loss.

4.2. *The operation of the Chapters in England*

At the time of *In singulis regnis* England comprised two ecclesiastical provinces: Canterbury and York. The former province far exceeded the latter in the numbers of houses which it contained in 1215: perhaps some fifty independent Benedictine houses in total, whereas York contained only four (Knowles, 1972, pp. 23-84). Canterbury held its first Chapter in 1218-19, York in 1221 (Pantin, 1931, pp. 3, 232). Both included two Cistercians among their four presidents: the abbots of Warden and Thame in the south and the abbots of Rievaulx and Jervaulx in the north. Each Chapter resulted in the issue of a series of statutes to be observed in monastic houses. From the northern province statutes survive from 1221, 1250-6, 1273-93, and 1310. In the southern province statutes remain from 1218-25, 1246-55, and 1277-1320. Pantin compared the statutes of the northern and southern Chapters and suggested that the northern Chapters borrowed considerably from the southern statutes of 1218-19, 1249, and 1277 (Pantin, 1931, pp. 289-91). The statutes were built up piecemeal, and following the first Chapters, additional statutes were issued at subsequent Chapters as need arose. No attempt was made to codify the statutes in the northern province, but

⁸ ‘*Ea quae*’ translates as ‘That which’: printed in Pantin, 1931, pp. 274-6.

in the southern province full codifications of all existing statutes were issued in 1249 and 1277-9. The 1277 southern statutes are arranged in divisions each headed by an apt rubric. Separate sections dealt with the responsibilities of the abbot, the obedientiaries, the *status* of the house, and visitations among other matters.

4.3. Later reforms

The involvement of the papacy did not cease with the issue of *In singulis regnis* and *Ea quae*. In 1238 the papal legate Cardinal Otho summoned the Black Monk abbots to London where he presented them with the comprehensive set of decrees of Gregory IX (1227-41) (Knowles, 1956, p. 11; Williamson, 1949, p. 170), repeated by Matthew Paris (1876, pp. 499-516) in his *Chronica Majora*: the seventh states that obedientiaries⁹ should render faithful account of the administration of their offices to their prelate at least three times each year, and the eighth indicates that abbots or priors should similarly account at least once a year in the presence of the house or of its senior members giving details of the position of the house and rendering full account of their administration. Visitors were instructed to make diligent enquiries and to correct spiritual and temporal matters. Despite the operation of the system of Chapters and visitations, the Black Monks were singled out in 1268 by the papal legate Ottoboni as being the part of the church which was most relaxed, and were given a new set of decrees at a solemn council in London (Knowles, 1956, p. 13).

In 1336 Benedict XII (1334-1342) issued *Summi magistri* (later known as the *Constitutiones Benedictinae*)¹⁰ which resulted in the union of the northern and southern Chapters into a single English Chapter (Pantin, 1927, p. 212; Knowles, 1957, p. 4). Benedict XII was concerned with the financial stability of monastic houses, and instructed the abbots of St. Mary's, York and St Albans to visit all monasteries and to

⁹ Obedientiaries were monks to whom had been entrusted the administration of an office which had been endowed with revenue producing assets from which to meet the expenses of the office. The obedientiary system was thus a means of devolving responsibility for the numerous activities which occurred within a medieval monastic house: Dobie, 2008a, p. 147.

¹⁰ '*Summi magistri*' translates as 'of the highest master'; '*Constitutiones Benedictinae*' as 'Benedictine Constitutions'. A summary is printed in Pantin, 1933, pp. 230-2. The chapters of the separate provinces of Canterbury and York are usually referred to as 'general chapters', the chapters of the united province as 'provincial chapters'. Each monastic house was also obliged to hold its own annual 'general chapter' at which accounts would be considered and to which monks residing in the cells (dependent priories) of the house would be summoned. In references to the statutes, the year of the chapter is given followed by 'C' or 'Y' to indicate whether the statute arose from the province of Canterbury or York, the absence of 'C' or 'Y' indicates a statute issued for the united province after 1338. Pantin's referencing system has been retained to identify particular paragraphs.

value them to ascertain how many monks they might support. A royal prohibition prevented this valuation from being undertaken in England, although such an exercise was carried out in France (Pantin, 1927, pp. 213-4; Pantin, 1937, pp. 13, 18).

The acts of the first Chapter of the newly united province appeared in 1338 and following the instructions of the pope the presidents of this 1338 Chapter appointed seven diffinitors to examine the statutes of the former Chapters of Canterbury and York, and from these to create a new set of statutes (Pantin, 1931, p. 27.). This new set was produced at the 1343 Chapter, supplemented with five more statutes probably in 1363, and the final codification of 1444 was largely a reissue of these same statutes (Pantin, 1927, pp. 234-5).

In 1421 monastic life aroused the attention of Henry V (1413-22) after he heard complaints of alleged laxity within Benedictine houses. He convoked a special meeting of Black Monks which issued a set of articles for the conduct of monastic life. Their severity and practicality generated detailed criticisms, and in response, an amended version of the original articles, which did little to change existing conditions, was agreed and promulgated by the provincial Chapter (Pantin, 1927, p. 217; Pantin, 1933, pp. 98-134; Knowles, 1957, pp. 182-4). Jacob (1961, pp. 196-198) highlights the novelty of the king's action in intervening in monastic affairs in this way. Hitherto they had been the responsibility of the Chapters, of bishops and of papal representatives. The king explained his interest, by informing the monks 'how greatly he had relied on and benefited from their prayers on the morning of the battle of Agincourt', although his action can also be seen as part of his 'determination to be master in his own church (Jacob, 1961, pp. 196, 198).

5. Accounting, financial and management controls

Many of the statutes dealt with the regulation of the religious life of the monasteries: Those that dealt with accounting, financial and management controls covered a wide range of subjects: alienations; burdensome contracts; deposit taking; loans; leases; corrodies; the accountability of abbots, obedientiaries and officers; extravagance; accounts; audit; authorisation of transactions; the use and safeguarding of the seal; *proprietas*; and, the provision of fit persons to offices.

Table 1 gives details of the areas in which new or more detailed controls relating to accounting, finance and management were introduced categorizing controls first by the individual or entity (prelate, obedientary and cell¹¹) at whom they were directed, and secondly by the area of activity targeted.

[Insert Table 1 here]

The financial concerns arising from the management of temporalities (including estate administration, income collection, expense control and the safeguarding of assets) are reflected in four broad areas: first a focus on the personal qualities, abilities and conduct expected in monks, obedientaries and prelates; secondly a concern to extend knowledge of the business transactions and financial position of the house beyond those immediately involved; thirdly, detailed regulations for a variety of types of contract, which might be burdensome to the house; and fourthly, a number of measures for the preparation of accounts and financial management:

5.1. Personal qualities, conduct and abilities

On entering the religious life, the postulant renounced his property in favour of the poor or of the house (McCann, 1969, pp. 132-3). *Proprietas* (the individual ownership of property by a monk) was considered a violation of the monastic vow of poverty, and described in the *Rule* as a ‘vice to be utterly rooted out’ (McCann, 1969, pp. 84-5). Poverty was important to the individual medieval monk as property and riches were distractions from the welfare of the soul, and the *Rule* quoted from the New Testament (Acts, iv, 32) which said ‘let all things be common to all, nor let anyone say that anything is his own’ (McCann, 1969, p. 85). A monastic community suffered corporately were its property consumed or alienated by an individual monk for private purposes, and the proprietary monk jeopardized his soul and was excommunicate.¹² *Proprietas* continued to be a problem throughout the later Middle Ages (Knowles, 1957, pp. 287-9), and statutes condemning *proprietas* appear frequently. In 1221 prelates were instructed to ‘procure for their monks both well and ill all necessities in food and clothing at appropriate times according to the means of the place, so that any opportunity for *proprietas* is removed’.¹³ Monks were also

¹¹ Many monasteries controlled subsidiary monastic houses. These are known as ‘cells’.

¹² 1249C s25, Pantin, 1931, p. 41.

¹³ ‘*prelati monachis suis tam sanis quam egris secundum facultatem loci omnia necessaria in victu et vestitu inveniant horis competentibus, ut sic tollatur omnis occasio proprietatis*’: 1221Y s3, Pantin, 1931, p. 233.

forbidden to receive money or hold property unless for the administration of an office entrusted to them.¹⁴ Chamberlains were instructed not to give monks the money for their clothing.¹⁵ The 1343 statutes forbade the use of private chests with locks unless for the purpose of running an office.¹⁶ Henry V's articles repeated the prohibition of this 'execrable and detestable crime', and added that should a monk have custody of gold or silver, he should also have a written indenture detailing the items in his care, of which the other portion should remain with the head of the house (Pantin, 1933, pp. 113-4).

Extravagance was an obvious means by which monasteries could be impoverished and was a criticism levelled at the Black Monks. Gerald of Wales (c. 1146-1223), for example, describes their riches as 'wasted in luxurious living' (Knowles, 2004, p. 665; Dobie, 2008a, p. 155). The first Chapters of both provinces noted that prelates were said to be known for their extravagance, and sought to limit abbatial expenses by restricting the number and apparel of their servants to a respectable standard, 'so that the monastic order cannot be accused of unworthiness'.¹⁷ For the monks all excesses in food and drink were to be curtailed.¹⁸ In 1287, the priors of York, Whitby and Selby were ordered not to have their own chambers, chaplains, horses or attendants beyond those of the subprior of Durham since they were of the same condition and rank (Pantin, 1931, p. 253). These concerns over extravagance were still a concern in 1421 when the proposed articles of Henry V criticised the 'scandalous equipage' of abbots' riding parties.¹⁹

¹⁴ *'ne monachi precio recipiantur vel peculium habere permittantur, nisi pro iniuncta sibi administracione'* ('no monks shall receive the price [of anything] or be permitted to hold property unless for an office to which he has been appointed'): 1221Y s7, Pantin, 1931, pp. 233-4.

¹⁵ *'Camerarius autem denarios dare non audeat'* ('The chamberlain moreover shall not dare to give out money'): 1218/9C s15 and 1221Y s23, Pantin, 1931, pp. 11, 236.

¹⁶ *'Statuimus insuper ut nullus prorsus, nisi pro officio commisso, archam habeat sive cistam cum clave'* ('We decree in addition that no one at all should have a coffer or chest with a key unless for the purposes of an office entrusted to them'): 1343 sIII(11), Pantin, 1933, p. 39.

¹⁷ *'Et quia prelati ipsi per quasdam superfluitates notari dicuntur et monasteria aggravari, omni deliberacione providerunt ne aliquis prelati servientes habeat numero et apparatu modum honestum excedentes, unde ordo monachilis in aliquo argui possit levitatis'* ('And since prelates themselves are said to be known for such extravagances, and their monasteries burdened, they provided with all deliberation that no prelate should have servants immoderate in number or apparel, so that the order of monks cannot be accused of shallowness'): 1221Y s4, Pantin, 1931, p. 233.

¹⁸ *'Omnes superfluitates tam in cibis quam in potibus prelati amputet'* ('The prelate shall restrict all excesses in both food and drink'): 1218/19C s18 and 1221Y s26, Pantin, 1931, pp. 11, 237.

¹⁹ *'Equitatura scandalosa'*: Pantin, 1933, p. 111.

Beyond the qualities which were desirable in all monks, additional capabilities were advantageous for those monks entrusted with the administration of a house, obedience, or cell. The management of the spiritual and temporal activities of the house was largely achieved by the delegation of particular areas of operation to specified monks, to whose office were often assigned particular income generating assets or revenue streams for the fulfilment of their duties (Knowles, 2004, p.433; Dobie, 2008a, pp. 147-8). The late twelfth-century *De Consuetudinibus Abendonae* (Concerning the Customs of Abingdon) provides examples of such allocations to the chamberlain, kitchener and other officers of Abingdon Abbey (Stevenson, 1858, vol. 1, pp. 296-335). Competent persons with adequate knowledge and managerial ability were necessary for the efficient and effective functioning of such a system. Early statutes forbade the granting of a priorate or obedience in return for money.²⁰ In 1253, the southern Chapter forbade the granting to an inexperienced youth of an office which involved duties outside the monastery,²¹ and in 1277 prelates were forbidden from appointing officials secretly in their chamber: appointments were to be made publicly in the chapter house, and prudent and faithful monks were to be selected.²²

Additionally, there was a concern to avoid the confusion which could occur should an officer die. A statute of 1287 instructed infirm obedientiaries and those near death to resign their office and all that they held without delay, having given account. The dieing obedientiary was also forbidden to entrust his office to another without the abbot's permission.²³

²⁰ *'Prioratus autem sive obediencie pretii donatione nulli traduntur'* (Moreover no priorship or obedientiary office shall be granted in exchange for money): 1219C s7 and 1221Y s8, Pantin, 1931, pp. 17, 234.

²¹ *'Item nec aliqua administratio forinseca iuuenibus committatur'* ('Again, no external administrative duty shall be entrusted to youths'): 1253C s3, Pantin, 1931, p. 50.

²² *'Non licet abbatibus in camera sua vel alibi quam in capitulo obedienciariorum sibi creare'* ('It shall not be allowed for abbots to appoint obedientiaries in their chamber or anywhere other than in chapter'): 1287C sXXII(1), Pantin, 1931, p. 84.

²³ *'Obedienciariorum gravi infirmitate detenti, et maxime in periculo mortis constituti, administraciones suas et omnia que habent, de ipsis facta racione et confessione primo abbati vel alicui vices eius gerenti sine mora resignent, nec cuiquam alii sine abbatis permissione aliquid assignare presumant, cum in eorum potestate non constiterit'* ('Obedientiaries gripped by grave infirmity and greatly in danger of death having given account and made confession to the abbot or one in his place should resign their offices and all that they hold, and they should not presume to assign anything to anyone without the permission of the abbot, since it is not in their power to do so'): 1287 Y s18, Pantin, 1931, p. 257.

5.2. Transparency, knowledge and consent

A potential difficulty in the enforcement of statutes within a house was the authority of the abbot. The *Rule* required monks ‘to obey in all things the commands of the abbot’, even when commanded to do hard or impossible things (McCann, 1969, pp. 30-31, 154-5). The abbot was exhorted to do all things in the fear of God and in obedience to the *Rule*, but no further restrictions or checks were placed upon the powers of an unworthy abbot (McCann, 1969, pp. 24-5). The abbot was instructed to take advice from the brethren, but any decision was his alone. Chapter statutes repeated the requirement for all monks to obey their superior,²⁴ but they also embodied a fundamental change to the position of the abbot: not only was he to consult the brethren, but he was also required to gain their consent before committing the house to certain categories of business transaction. Archbishop Pecham (1279-92) recognised that such a requirement represented a significant change to the authority of the abbot, and when following a visitation of Glastonbury in 1281, he gave the power of veto to the abbot’s councillors, he expressly stated that he was superseding the *Rule* (Knowles, 1942, pp. 194-5).

An awareness of the potential of the unfettered powers of the abbot to be detrimental to the welfare of his house is illustrated in the earliest statutes, which contain inhibitions forbidding prelates from actions which might injure the income of the house or lead to the loss of its lands. Furthermore grants of lands and corrodies²⁵ were not permitted without the consent of the chapter of the house.²⁶ The financial problems which could be caused by an extravagant, corrupt or even careless prelate are illustrated in the case of Roger Norreys, Abbot of Evesham (1189-1213), where it was claimed that his misappropriations left the monks begging for sustenance. His conduct led to his eventual deposition by a papal legate (Knowles, 2004, pp. 333-45).

²⁴ ‘*omnes in omnibus reverenter obediunt*’ (‘all [monks] should obey him reverently in all things’): 1277C sXI(2), Pantin, 1931, p. 76.

²⁵ A corrody was a transaction in which a monastery agreed to provide a lay person with future benefits (often for life) which might include accommodation, food, fuel and clothing in exchange for a piece of property or a cash sum (Heale, 2009, p. 13).

²⁶ ‘*ne prelati de terris vel redditibus monasterii ad manifestam lesionem vel perpetuam alienacionem facere presumant; vel terras consuetudinarias in libertatem alicui concedere vel donare, vel novas infeodaciones facere sine consensu capituli, vel alicui coredia hereditaria vel liberaciones aliquo titulo, vel alicuius pleg’ existere sine capituli consensu*’ (‘no prelate shall presume to cause any manifest injury or perpetual alienation of the lands or rents of the monastery, or to concede or to give to any person the [house’s] customary lands in liberty, or to create new enfeoffments without the consent of the chapter, or a hereditary corrody or liveries with any title, or the pledge of anything to come into existence without the consent of the chapter’): 1221Y s2, Pantin, 1931, p. 233.

Such misuse of monastic property was an ongoing cause of concern and led to a greater detailing of the areas in which abbots and priors required the consent of the chapters of their individual houses to act. In 1253 the southern Chapter decreed that prelates were not to enter into obligations or sell lands or manors except with the consent of the Chapters and also of the chapters of their houses.²⁷

The need for such controls as openness and consent and the possibility of a prelate abusing his position are revealed by an appeal made by Durham Cathedral Priory to the northern Chapter in 1266. The appeal, against the retirement provision of a former prior, subsequently deemed over generous and too burdensome upon the house, illustrates the growing role of the whole community in the approval of large or unusual transactions. The house alleged that the former prior used those sympathetic to him, 'the greater and more experienced part of the community being unaware and ignorant', to gain his extravagant retirement provision using the common seal of the chapter then in his keeping.²⁸ It was further claimed that the document relating to the same provision should have been recited to the greater part of the convent, but that this had not been done.

In 1273, a new statute perhaps reflects this situation: 'the greater business of the monasteries ... should be determined with the advice of the whole convent or the wiser part'.²⁹ Such general pronouncements needed however to be supplemented on occasion by statutes directed at specific prelates: thus in 1310 the Abbot of Whitby was forbidden to grant liberties or burgages without the consent of his chapter.³⁰ Restrictions similar to those placed upon the abbot were placed upon the powers of obedientiaries over the assets pertaining to their offices. The 1287 Northern Chapter

²⁷ *'Item ne abbates vel priores proprios abbates non habentes pro aliquo se obligent per cartam nec terras vel maneria vendant aut invadient nisi de consensu sui capituli et eciam [capituli] generalis'* ('Again, no abbots or priors who do not have their own abbots shall not enter contracts for anything, nor sell or pledge lands or manors without the consent of their own chapter and even of the general [chapter]'): 1253C s1, Pantin, 1931, p. 50.

²⁸ *'maiore parte et saniore congregacionis inscia et ignorante'*: Pantin, 1931, pp. 244-7.

²⁹ *'maiora monasteriorum negocia ... tocius conventus aut sanioris partis consilio terminentur'*: 1287Y s5, Pantin, 1931, p. 249.

³⁰ 1310Y s12, Pantin, 1931, p. 269.

decreed: ‘no obedientiary shall sell or grant a corrody or liveries without the express consent of his superior and convent’.³¹

In 1421 the articles proposed by Henry V sought to impose a tight limit on the size of transactions which could be undertaken by a prelate without the consent of the chapter of the individual house. No gifts, sales, or alienations exceeding 40 shillings in value were to be made without lengthy deliberation and the express advice, consent, and agreement of the whole convent.³² The need to obtain the agreement of the whole convent was evidently felt to be unwieldy and unworkable, and the 40 shillings limit too inflexible, as the criticisms of the king’s articles requested the replacement of ‘the whole convent’ by ‘the experienced portion of the convent’, and the final agreed version removed the 40 shillings limit and replaced it with the more flexible ‘any notable sum’.³³

The sealing of a document was a vital step in its approval and validation and thus the use of the seals of the house was a subject for control (Clanchy, 1979, pp. 244-8). Before the advent of the Chapters, Abbot Samson (1182-1211) of the Abbey of Bury St Edmunds, in a campaign to reduce the indebtedness of the house, which exceeded £3,000, and to restrict the ability of obedientiaries to contract future debts, confiscated thirty-three seals (Brakelond, 1949, pp. 30, 38). A 1277 statute stipulated that the seal of the house was to be stored safely in a container requiring three or four keys, of which one was to be retained by the abbot and the others to be kept by monks with the approval of the convent.³⁴ Such a control prevented a single individual from using the seal to validate a document without the knowledge of other members of the house. In 1343 it was stated: ‘*ut quod omnes tangit, ab omnibus approbetur*’ (‘that what touches everybody should be approved by everybody’) and so any documents to be sealed

³¹ ‘*nullus obedientiarius vendat vel concedat corrodia seu liberacionies sine expreso consensu sui superioris et conventus*’: 1287Y s5, Pantin, 1931, p. 255.

³² ‘*Item nichil de bonis et rebus dictorum suorum monasteriorum ultra valorem quadraginta solidorum aliquibus personis donent, alienent vel vendant sine morosa deliberacione et expreso consilio, consensu et assensu tocius conventus*’ (‘Again, nothing in excess of forty shillings from the goods or property of the said monasteries shall be given, alienated or sold to anybody without the careful deliberation and express advice, consent and agreement of the whole convent’): Pantin, 1933, p. 111.

³³ ‘*summam aliquam notabilem*’: Pantin, 1933, pp. 122, 128.

³⁴ ‘*Et sigillum ipsum sub tribus vel quatuor clavibus custodiatur et penes abbatem remaneat una clavis et penes alios alie quos de consensu conventus abbas ad hoc duxerit assignandos*’ (‘and the seal itself should be kept under three or four keys, and one key should remain with the abbot and the others with those designated by the abbot with the agreement of the convent’): 1277C sII(10), Pantin, 1931, p. 66.

were to be recited and sealed in chapter or in the presence of the seniors of the house. The minimum of three separately guarded keys was reiterated.³⁵

5.3. *Contracts, transactions and obligations*

Statutes provide an increasing level of detail over an expanding range of areas, including obligations, deposits, loans and leases. The term '*obligatio*' was used in Roman law to denote a right to receive or a duty to render a defined item or action (Moyle, 1931, p. 391; Nicholas, 1962, p. 158). In the statutes it might indicate a range of different types of contracts including the sale of income in advance, forward wool sales, pensions, and the obligation to repay borrowings. The northern statutes of 1287 forbid such commitments: 'Since many misfortunes and enormities befall monastic houses through bonds made in favour of third parties, it is decreed upon pain of deposition or deprivation of office, that no abbot ... shall presume to bind his house or church in favour of any other person or magnate within the kingdom of England or without, and so perchance no house or church shall incur heavier losses or distressing worries'.³⁶ The importance of this statute is perhaps reflected by its position as the first of twenty eight arising from the 1287 Chapter. The 1310 northern Chapter having noted that '*quia his diebus monasteria oneribus subiacent solito gravioribus*' ('since in these days monasteries usually lie under heavier burdens') states that no pension is to be granted in excess of 40 shillings without the consent of the house's annual chapter unless at a time of urgent necessity. This is a rare example of a quantified limit being placed upon a transaction.³⁷

5.3.1. *Deposits*

Monasteries were often used as places of safekeeping. Westminster Abbey housed a royal treasury which was the scene of a dramatic burglary in 1303 (Pearce, 1920, pp. 146-7; Tout, 1915). Prelates acted as royal and papal tax collectors, and receipts were

³⁵ 1343 sV(1-2), Pantin, 1933, p. 42.

³⁶ '*Quia multa incommoda et enormia eveniunt domibus religiosis per instrumenta obligationum facta pro personis extraneis, decretum est sub pena deposicionis et officii privacionis, ut nullus abbas ... presumat obligare domum suam aut ecclesiam pro quacum alia persona aut magnate in regno Anglie vel extra, ne forte pro huiusmodi factis obligationibus domus aliqua seu ecclesia iacturas graviores seu importunas inquietaciones incurrat*': 1287Y s1, Pantin, 1931, p. 254. The problems which could flow from entering into such contracts have been documented at the Cistercian Pipewell Abbey, where the lure of ready cash, tempted abbots to take on greater amounts of debt to service existing creditors: a policy which led to eventual bankruptcy (Bell, Brooks and Dryburgh, 2006).

³⁷ 1310Y s11, Pantin, 1931, p. 269.

stored at monastic houses.³⁸ The earliest set of statutes for both provinces include a requirement that any deposits accepted into the house should be with the knowledge of the prelate, and that should the prelate himself accept the deposit, he should do it with three brothers as witnesses.³⁹ The statute does not mention the recording of the deposit in writing, but the compilers were evidently aware of the need to be able to provide the testimony of reliable witnesses in the event of a dispute between the depositor and the house. Although repeated in 1249, 1277, and 1278 in the southern Chapters, and by the joint Chapter of 1343 nothing further is added in terms of documenting the liability due to third parties, or the recording of more complex transactions such as partial deposit withdrawals.

5.3.2. Loans

In 1249 a new statute specifically on loans appears: ‘and when a borrowing contract is necessary, prelates should proceed thus, that it shall be made clear to those brothers present what sum of money, with what certificates, conditions, and due dates is owed, and to what use the accepted loan will be converted. And if someone without the consent of chapter for the loan shall make a contract, the monastery is not at all bound unless said loan is approved by worthy men as for the manifest utility of the monastery’.⁴⁰ Thus it was accepted that the contracting of a loan might be necessary, but the process was regulated: the community had to be informed of the amount, purpose and conditions. In 1277, a further statute increased the level of detail to be disclosed by requiring the names of the creditors to be provided. It stipulated additionally that no loan agreement was to be sealed with the common seal of the house without the agreement of the prelate and the chapter, or at least its greater or more experienced portion.⁴¹

³⁸ For example, in 1291, 1312, 1317 and 1319 the prior and convent of Durham were made deputy collectors in the see of Durham for papal tenths (Lunt, 1939, vol. 1, pp. 633, 636-8). Years in which the prior of Durham acted as a collector of royal taxes include 1299, 1344, 1386x7 and 1403-8: Durham Cathedral Archives, Locellus XVIII: 3, 5, 6, 11.

³⁹ ‘Nullus depositum in monasterium [ab] aliquo recipiat nisi de consciencia prelati; nec prelatum hoc faciat, nisi cum trium fratrum laudabili testimonio’ (‘No one shall receive a deposit within the monastery unless with the knowledge of the prelate; and the prelate shall not do this without the praiseworthy witness of three brothers’): 1221Y s32, Pantin, 1931, p. 239.

⁴⁰ ‘Et cum fieri debeat contractus mutui, ita procedant prelati, quod fratribus quibus presunt liqueat quanta pecunie summa, quibus certificacionibus quibus conditionibus et quibus terminis debeatur, et in quos usus acceptum mutuum sit conversum. Et si aliquis sine consensu capituli super mutuo contractum fecerit, monasterium minime obligetur nisi per viros fidedignos probatum fuerit dictum mutuum conversum fuisse in utilitatem monasterii manifestam’: 1249C s1f, Pantin, 1931, p. 36.

⁴¹ 1277C s8, Pantin, 1931, p. 66.

5.3.3. Leases

Monastic houses were endowed with a variety of scattered estates and holdings. The estates of Canterbury Cathedral Priory for example extended over eight counties (Smith, 1943, p. 100). Some lands were leased to tenants whilst others on occasion were managed directly by the monks. Over the fourteenth century and beyond there was a general trend to reduce the amount of land being directly managed and to lease it out (Dobie, 2008a, p. 146). Long leases could lead to the loss of control over the land and of the ability to charge market rents. At Thorney Abbey for example a William de Waldeschef paid the abbey an annual rent of seven shillings for a holding which he was able to sub-let for one hundred shillings (Raban, 1977, p. 64). The 1287 northern statutes limited the length of a lease to 15 years and required the community's consent.⁴² Obedientiaries were forbidden to lease the lands pertaining to their offices without the consent of the superior and the house, and a prohibition was placed upon the priors or wardens of cells of granting any lease in excess of ten years on pain of being deprived of office.⁴³ In 1310 the limit for leases granted by the heads of cells was reduced to one year unless special consent was obtained from the superior.⁴⁴ All four houses of the northern province had a number of subsidiary priories or cells, ranging from nine at Durham to one at Selby (Heale, 2004, pp. xvi-xvii). The register of St Bees, a cell of St Mary's York, contains earlier examples of leases being granted for life, whereas later in 1279 and 1290 eight year leases were granted (Wilson, 1915, pp. 50, 408, 410). Surprisingly the southern Chapter does not deal specifically with leases, and the united province makes no reference until the

⁴² *Item propter alienaciones fortuitas que evenire possent alicui monasterio de terris aut tenementis ad firmam dimissis usque ad terminos ultra modum diuturnos, statutum est quod nulli abbati vel priori decetero liceat in quibuscumque firmis dimittendis terminum quindecim annorum excedere, nec huiusmodi firmas alicui sine consensu conventus concedere* ('Again on account of accidental alienations which may happen to the lands and properties of any monastery rented out for an immoderate period, it is decided that no abbot or prior shall be allowed to agree any leases in excess of fifteen years, and no lease of this type should be granted without the consent of the convent'): 1287Y s2, Pantin, 1931, pp. 254-55.

⁴³ *Item quod nullus obedienciarius terras ad officium suum pertinentes alicui ad firmam concedat sine consensu sui superioris et conventus. Similiter nec quicumque prior aut custos celle ultra decennium hoc idem facere presumat, sub pena privacionis officii* ('Again, no obedienciary shall grant anyone a lease on the lands belonging to his office without the consent of his superior and the convent. Likewise no prior or warden of a cell shall presume to do this for a period beyond ten years under penalty of loss of office'): 1287Y s3, Pantin, 1931, p. 255.

⁴⁴ 1310Y s14, Pantin, 1931, p. 269.

statutes of 1444 when prelates are forbidden to lease lands without solemn deliberation.⁴⁵

The types of contract considered above might exert a material impact upon the income, expenses, assets and liabilities of the house. Although the community was to be informed, consulted and even asked for approval, the cumulative impact of individual transactions on obediences, cells and the house could only be appreciated fully when reflected in financial statements which recognised all transactions incurred. Thus the preparation, presentation and audit of financial statements were a necessary concern for the Chapters.

5.4. Accounts, audit and financial management

5.4.1. Financial accounts

The 1218/19 statutes of the southern province are somewhat brief on this matter merely stating that obedientiaries should render faithful account of their receipts and expenses to the prelate and some of the more experienced members of the house.⁴⁶

The 1221 Chapter of the province of York is much more detailed however and gives an indication of the manner in which officials and obedientiaries were desired to carry out their responsibilities:

‘Again no monk should give or receive anything to the manifest detriment of their monastery. All obedientiaries should observe this in the highest degree; carefully guarding against the unlawful alienation or waste of the goods entrusted to them, but using them faithfully for the advantage of the church; and when required they shall make known faithfully the *status* of their office. Indeed the bursar, the cellarer and the granator shall render faithful accounts (*rationes*) of all receipts and expenses in due and accustomed form’.⁴⁷

⁴⁵ 1444 s9[b], Pantin, 1933, p. 193.

⁴⁶ ‘*receptas et expensas fideles prelato reddant rationes*’ (‘they shall give faithful account of their receipts and expenses to their prelate’): 1218/19C s22, Pantin, 1931, p. 12.

⁴⁷ ‘*Item nullus monachus det vel accipiat aliquid ad manifestam sui monasterii lesionem. Hoc maxime omnes obedienciarum observent; sollicito precaventes ne bona sibi commissa illicite distrahant ac consumant set in utilitatibus ecclesie fideliter expendant; et statum officii sui [cum] requisiti fuerint prelato suo fideliter ostendeant. Bursarius vero celerarius et granetarius de omnibus receptis et expensis suis modo debito et consueto fideles reddant rationes*’: 1221Y s31, Pantin, 1931, p. 238.

Here is a triple hierarchy of responsibility: all monks were to give or receive nothing to the detriment of their house; all obedientiaries were to manage the assets of their office carefully and produce a *status* when required; and finally, the three named officials of bursar, cellarer and granator were to render accounts (*rationes*) containing all items of income and expenditure. The terms *status* and *ratio* refer to distinct types of accounting record. A *status* was a listing of the assets and liabilities of a particular office. A *ratio* or *compotus* in contrast comprised listings of income/receipts and expenses/payments. Numerous examples of both forms may be seen in Fowler (1898a; 1898b; 1900).

The 1249 statutes provide greater detail on the necessary accounting process for the southern province:

‘Furthermore all prelates once in the year should recite the *status* of their house in the presence of the community, and the obedientiaries shall render faithful accounts of all their receipts and expenses, twice or four times in the year if possible, in the presence of the abbot ... and to those assembled for this purpose [the hearing of the account] from the more prudent [members] of the house, so that they are made aware of the improvement or deterioration of the house.’⁴⁸

Thus, prelates as well as obedientiaries were brought within the mantle of accountability and once a year they were to give an account of the *status* of their house to the convent. The reporting frequency for obedientiaries was specified: they were to give account of all their receipts and expenses twice or four times a year, although in 1277 the frequency of accounting for obedientiaries was reduced to once in the year in line with the *status* to be given by the prelate.⁴⁹ Detailed prescriptions for the content and form of accounts are not provided

⁴⁸ ‘*Omnes eciam prelati semel in anno statum domus sue coram conventu recitent, et de omnibus receptis et expensis obedienciarum in presenciam abbatis ... convocatis ad hoc aliquibus de discrecionibus domus, bis vel quater in anno si fieri potest, fideles reddant rationes, ut de melioracione vel deterioracione monasterii reddantur cerciores*’: 1249C s1(i), Pantin, 1931, p. 36. At this date it appears that even a major Benedictine house such as Bury St Edmunds had not yet adopted formally structured written accounts (Harvey, 1998, p. 128). Future research will investigate the inception of formal regular written accounting at a range of monastic houses across England, and will undertake a comparison of the form and content of the accounts.

⁴⁹ 1277C sXXII.3 and sXXIII.1: Pantin, 1931, pp. 84-5.

The permeation of a culture of accounting can be seen in the above mentioned 1266 appeal of Durham Cathedral Priory for the reduction of an earlier over generous settlement. The community requested that, for the avoidance of the charge of *proprietas*, the retired prior should be held accountable as any other monastic official, and should render an account each year on a specified date.⁵⁰ In 1287 the heads of cells were specifically included within the requirement to account: ‘all priors and wardens of cells each year within the fifteen days after the feast of St Martin, or before if commanded by their superiors, shall visit their mother house to show the status of their house purely, simply and faithfully with the worthy testimony of the brothers there staying with them to their superior and convent’.⁵¹

Henry V’s articles of 1421 sought to require prelates to render each year within a month after Michaelmas: ‘a full *status* and faithful account of all the goods of their houses... in the presence of the whole house ... the names of debtors [sic] to whom they owed [money] and from whom it was owed and the reasons given plainly in writing’.⁵² This article employed both the terms *status* and *racio*, which suggests that a reviews of all assets and liabilities and of income and expenses was to be undertaken. The accounts were to be written and lists of debtors and creditors were required. The monks responded that the intended time scale was too brief: ‘since within such a short time the accounts of the bailiffs and other officials cannot be rendered, nor following this can the status of the house be known’.⁵³ This provides a useful insight into the wider accounting process at a monastic house. The accounts of manorial officials and other offices had to be prepared and heard before the overall position of the house could be assessed. The monks won the day and the agreed final

⁵⁰ ‘*sicut monachi officiales singulis annis certo tempore certa ... reddat [quondam prior] raciocinia*’ (just as monk-officials each year on a certain date the [retired prior] should render an account): Pantin, 1931, p. 247.

⁵¹ ‘*Item quod omnes priores et custodes cellarum singulis annis infra quindenam post festum sancti Michaelis vel ante pro mandato superiorum matricem domum suam visitent, statum domus sue pure simpliciter ac fideliter cum laudabili testimonio fratrum secum commorantium suo superiori et conventui ostensuri.*’: 1287Y s4, Pantin, 1931, p. 255.

⁵² ‘*plenum statum et fidelem rationem omnium bonorum ... in capitulis coram toto conventu... nomina debitorum, quibus debent, et a quibus debetur, et causas plane in scriptis redigentes*’: Pantin, 1933, p. 111.

⁵³ ‘*quia infra tam breve temporis spacium non possunt compoti ballivorum et aliorum officiariorum reddi, nec ex consequenti status monasteriorum infra tam breve temporis spacium cognosci*’: Pantin, 1933, p. 122.

version merely states that they should render accounts at least once in the year, but no time scale was imposed.⁵⁴

Thus accounting was made mandatory for prelates and obedientiaries and its frequency stipulated. However, little guidance is given as to the form or content of the accounts beyond the use of the terms *racio* or *compotus* for charge and discharge statements which listed receipts and expenses, and of the term *status* for a listing of assets and liabilities. Further comparative work is necessary on the surviving accounting materials to ascertain the extent to which common models or local variants were employed. Additionally detailed comments on accounting records made during visitations (considered in section 6.1) give an indication of the extent to which visitors were satisfied by the accounting conducted at the institutions which they were inspecting.

5.4.2. Audit

The process of auditing accounts is not specifically mentioned, but can be understood to have occurred when accounts were rendered. The audit was the reading aloud of the account to a panel of the more senior and experienced monks, who would challenge figures which did not seem reasonable or did not accord with other documentary evidence. The audit became a dialogue between the accounting officer and the auditors, and the results of the interventions of auditors are frequently seen in adjustment to entries in the account rolls (Clanchy, 1979, 214-215; Dobie, 2008b, 200-203; Harvey, 1999, p. 33). Postles (1991, p. 45) rather dismissively remarks that ‘The central audit was belatedly required by the chapter general of the Black Monks in 1277’. The 1277 statutes did require obedientiaries to render annual accounts to the abbot and seniors, and the abbot was mandated to recite the *status* of the house once a year in the presence of the convent.⁵⁵ However as has been shown above, accounting requirements are found considerably earlier for the obedientiaries in the 1218/19 statutes, and for the abbot in those of 1249.⁵⁶ Although accounts would most likely be offered in written form from the mid-thirteenth century onwards, the examination would have been an oral process involving the reading out of the account

⁵⁴ Pantin, 1933, p. 127.

⁵⁵ 1277C, sXXII.3, sXXIII.1: Pantin, 1931, pp. 84-5.

⁵⁶ 1218/19C, s22 and 1249C s1(i): Pantin, 1931, pp. 12, 36.

and a scrutiny of its contents item by item, and their approval or rejection as seemed appropriate to those present. The appointment of a *consciis* (a fellow monk who would assist in the administration of a particular office) whose testimony would strengthen the audit process can be observed at Durham Cathedral Priory where Prior Hugh of Darlington (1258-73 and 1286-90) put under excommunication the heads of cells ‘who hide the receipts and expenses of the same [cells] from their brethren’ and instructed that they chose one as a *consciis* ‘whom they wish to have privy to their receipts and expenses’.⁵⁷ Under Prior Cowton (1321-41) a similar control was described for the obedientiaries: ‘each obedientiary shall have a *consciis* who shall know the receipts and expenses and shall bear witness at the annual account, and the same thing shall be done by all the priors and masters of the cells’.⁵⁸

5.4.3. Financial management

More ambitious instructions for the wider financial management of a house are rare. In 1276 an instruction was issued to Selby Abbey to appoint a bursar who should render an account of the rental income of the house.⁵⁹ This echoes the system in operation at Durham Cathedral Priory where the bursar collected rents without using the manorial official as an intermediary, in contrast to the method of rent collection demonstrated in many manorial accounts where typically the manorial official was charged with the rental income arising in the manor. Manorial accounts from the manors of the bishops of Winchester are in this form (Page, 1996, p. 15). At Durham in contrast the collection of rents was administered centrally and the manorial officials were not responsible for rent collection, and were largely dependent on the bursar for any cash income which might be needed in the administration of their office (Dobie, 2008b, pp. 185-8; Dobie, 2011, p. 157). This centralization of rent collection represented a segregation of the duties of managing the demesne from those of receiving and accounting for rents.

⁵⁷ ‘*qui receptas et expensas ipsarum [cellarum] a fratribus suis occultant*’ and ‘*quem velint habere conscium recepte pariter et expense*’: Barlow, 1940, p. 103.

⁵⁸ ‘*quilibet obedientiarius habeat conscium que sciat recepta et expensas et testimonium perhibeat in annali compoto et hoc id fiat de omnibus prioribus et magistris cellarum*’: Durham Cathedral Archives, Locellus XXVII: 16(a).

⁵⁹ ‘*Item provideatur bursarius apud Seleby qui reddat compotum de redditibus domus*’ (‘Again a bursar shall be appointed at Selby who shall render account for the rents of the house’): 1276Y s2, Pantin, 1931, p. 251.

Accounts not only attested to the stewardship of obedientiaries and office bearers, they also allowed the identification of those which were generating a surplus and those which were running a deficit. The provincial Chapter of 1343 contained an important innovation, in that it advocated: ‘the insufficiency of one office be relieved by the abundance of another’.⁶⁰ Otherwise, at the discretion of the prelate, a surplus might be used for the common good of the house.⁶¹ The statutes of Henry V attempt to go further in the imposition of a single centralised receiver (Pantin, 1933, p. 113; Knowles, 1956, p. 59). This suggestion was rejected by the monks as being *contra antiquam consuetudinem laudabilem* (against ancient and praiseworthy custom) and perhaps it would have been difficult for a single monk to cope with the work involved. Certainly at Durham Cathedral Priory in the fifteenth century, the office of the bursar who received the larger part of the house’s entire income was seen as overly onerous, and in 1438 an experiment was tried where his receipts were split into three and shared with the cellarer and the granator (Dobson, 1973, p. 253).

Thus the Chapters laid down a variety of regulations for the better management and control of monastic temporalities. Restrictions were made upon the power of prelates and officials to enter contracts and chapter consent became a necessary condition. Prelates and officials were both made accountable and instructed to render periodic accounts, and specific statutes were issued to regulate potentially onerous contracts and obligations.

6. Impact of General Chapter Statutes

To ensure each and every monk of the order was aware of the contents of the statutes, each house was instructed to retain a copy of current statutes,⁶² which were to be read out aloud during the daily chapter meetings.⁶³ The imposition of new regulations almost inevitably encounters resistance from those who see no need to alter the *status quo*, as illustrated by a monk of Worcester Cathedral Priory who added to a copy of the statutes issued by Gregory IX for the Benedictines, in liturgical parody:

⁶⁰ ‘*insufficiencia unius per alterius habundanciam releuetur*’: 1343, sIII(10), Pantin, 1933, p. 39.

⁶¹ ‘*vel secundum discretam prelati providenciam ipsa habundancia in alios usus communes et necessarios convertatur*’ (‘or following the wise foresight of the prelate the same surplus shall be applied to other common and necessary uses’): 1343, sIII(10), Pantin, 1933, p. 39.

⁶² Pantin, 1933, p. 27.

⁶³ 1249C s44 and 1287N s23, Pantin, 1931, pp. 45, 258.

‘Moreover O Lord may you confound the author’.⁶⁴ The remainder of this paper seeks to evaluate the impact of these statutes within individual monasteries, by means of a review of a number of visitation records.

6.1. Visitations

Once a statute had been issued, it was the responsibility of the head of each house to ensure that it was followed. The major external mechanism employed to check that the statutes were being observed was the visitation, which could be undertaken by the papacy and its legatine representatives, by bishops; and by visitors appointed by the Chapters. This paper will look briefly at legatine visitations as the papacy was the ultimate source of much of the regulation to which the Benedictines were subject, and in more depth at Chapter visitations as these were concerned specifically to ascertain the extent to which Benedictine houses were run in accordance with the statutes of the Chapters.

6.1.1. Legatine Visitations

In 1232 a general visitation of all monasteries was ordered by Gregory IX, and he appointed special visitors for those houses which were exempt from episcopal visitation (Paris, 1876, p. 234; Graham, 1912, p. 728). Statutes issued by these visitors at Bury St. Edmunds and Westminster in 1234 survive, and their wording closely resembles that of the equivalent statutes issued by the southern Chapter in 1225. At Bury St. Edmunds they demand the consent of the chapter for important transactions (such as the transfer of land), the avoidance of extravagance, and the reading out of Chapter statutes twice a year (Graham, 1912, pp. 728-9). Some of the financial instructions were quite detailed: the rents of the house were to be written on three rolls, one of which was to remain with the abbot, another to be kept by the procurator (presumably involved in rent collection), and the third to be deposited in the treasury. Additionally a primitive budgeting system was set up which divided the income of the house into four portions, which were to be used for the four quarters of the year. That such practices were not isolated examples at this date can be seen for example at Durham Cathedral Priory, where in 1235 Prior Thomas of Melsonby (1234-44) issued a set of statutes for the house to prevent accident befalling its

⁶⁴ *Tu autem Domine auctorem confunde*: Pantin, 1927, p. 198.

liberties, rights and possessions. These mandated the preparation and presentation of a *status*, and duplicate rolls of the rents and possessions of the house were to be retained, one by the prior, and the other in safe custody with the seal of the house. The heads of cells were to account once a year as were the sacrist, chamberlain, hostiller, almoner and terrar (Raine, 1839, pp. xxxix-xl). These statutes were issued one year into a new priorate, and perhaps represent an overhaul and codification of desired accounting practice, including the provisions of the Chapter statutes, undertaken by an energetic and interested new prior following the end of the sixteen year priorate of Ralph Kerneth (1218-34) (Dobie, 2011, pp. 247-8).

6.1.2. Chapter visitations

In contrast to the somewhat sporadic pattern of papal and episcopal visitations, those conducted by the visitors appointed by the Chapters were extremely regular. Each house was to be visited once every three years shortly before the following Chapter. Thus in 1250 the northern Chapter specified that the visitations were to be conducted in the period immediately preceding the next Chapter to be held on 22 September 1253: the prior of Whitby and the subprior of Durham were to visit York and Selby on 6 July and the priors of York and Selby were to visit Whitby and Durham on 18 July.⁶⁵ Some triennial visitations seem not to have occurred. The 1282 northern Chapter was postponed ‘on account of certain intervening hindrances’, so it is likely that the visitations did not occur either.⁶⁶ However enough dates can be ascertained to suggest that when possible the triennial cycle was followed quite rigorously. There appears to have been a largely complete cycle of the northern Chapters from 1250 to 1313.⁶⁷ After that a gap appears in the records which may well reflect a cessation in the northern Chapters because of the tribulations of the Anglo-Scottish wars, and the impact of floods and murrain which were followed by harvest failure and famine (Campbell, 1991; Campbell, 2000, p. 6). Upon the unification of the northern and southern Chapters in 1336, the series is reasonably regular with an interruption between the advent of the Black Death and 1360, after which the series is almost complete until 1532 (Pantin, 1937, pp. 259-62). As travel could be time consuming and the monks of a particular house might be staying at some distance from the house

⁶⁵ Pantin, 1931, p. 243.

⁶⁶ ‘*propter quedam impedimenta interveniencia*’: Pantin, 1931, p. 252.

⁶⁷ Pantin, 1931, pp. 295-6.

either involved in estate administration or perhaps residing at a subsidiary priory belonging to the main house,⁶⁸ the 'visitor' would normally send a citation to the house to be visited several weeks before the intended date of visitation. This citation would include the date of the visitation and would demand the presence of the head of the house and all the monks at a specified place (often the chapter house) and hour. All monks were expected to be present, and occasionally where a monk was not able to return in time (for example if he was at the papal curia in Rome), a reason for his absence was recorded (Pantin, 1937, p. 221). Thus houses to be visited had adequate time to ensure all monks were present if practically possible, and to make sure all documentation which might be required by the visitor was available.

The usual pattern for a visitation was for visitors to arrive at the house to be inspected with a general list of questions (the articles of enquiry), which were put to each member of the community individually and in private. From the responses to these, *detecta* (detected items) were drawn up for further investigation from which *comperta* (findings) would be compiled. Finally a list of injunctions might be issued to be followed in future by the house and community (Cheney, 1983, p. 95; Knowles, 1956, p. 82).

Unfortunately for the period covered by this paper only a modest number of documents, all of which date from the second half of the fourteenth century, relating to Chapter visitations survive.⁶⁹ They do however include a series of questions to be asked at a visitation, a list of more detailed questions put together from the *detecta* of an initial investigation at Whitby, replies to such detailed questions from the abbots of Whitby and Eynsham, and finally a list of *comperta* relating to Durham Cathedral Priory.

The first of these, a series of 50 articles of enquiry for a visitation, probably dates from shortly after 1363 (Pantin, 1933, pp. 82-9). Visitors were to start (article 1) by checking that any rulings made by the previous visitors were being observed. Other areas to check were whether the constitutions and regulations of popes and Chapters

⁶⁸ Durham Cathedral Priory for example had cells in Lancashire and Lincolnshire as well as others closer to Durham.

⁶⁹ Additionally a much later record survives of a visitation of Malmesbury Abbey undertaken in 1527 (Pantin, 1937, pp. 124-36).

were being read aloud in chapter (article 9); whether the seal of the house was adequately safeguarded, and not used except in the presence of the convent (article 32); whether annual accounts were rendered for the house, its offices and cells (article 37); whether the abbot consulted the house on important business (article 39); whether the house was overburdened with corrodies and other liveries (article 40); and, whether suitable monks were appointed as obedientiaries (article 43). These questions echo the requirements of the Chapter statutes and demonstrate a determination to identify areas in which the house was failing in its observance.

Articles against the abbot and monks of Whitby Abbey survive from a visitation of 1366. They are likely to have been prepared after consideration of the *detecta* (Pantin, 1937, pp. 279-303). The abbot was accused of being responsible for the material collapse of the house, and as an example of a poor business transaction he was charged with selling twenty-two sacks of wool, which should have realised 200 marks (£133 6s 8d) for only £40: an accusation which he vehemently denied (Pantin, 1937, pp. 279, 303). He was also accused of selling corrodies without the knowledge of the convent. Interestingly, further supplementary questions had been noted by the visitors. For example they were to enquire as to the number of corrodies sold, their value, and the identities and ages of the purchasers: information which would enable them to evaluate the terms of the contracts (Pantin, 1937, p. 279). A comparison of the income of the house, the number of sheep and the yield from wool sales for the years 1356 and 1366 revealed falls from £540 to £420, from 4000 sheep to 1500 sheep and from £94 to £20 respectively (Pantin, 1937, p. 286). Despite these decreases it was alleged that £420 was still sufficient as an annual income for the house, and thus that there was no need to sell timber or corrodies and to incur debts. The abbot was further accused of rewording Chapter statutes to remove contents which restrained his powers and of inserting clauses in their place in his favour; and of bullying monks into consenting to the use of the common seal for disadvantageous contracts. The detailed replies of the abbot to each of these charges have also been preserved (Pantin, 1937, pp. 303-8). In his defence he claimed that the monastery was seriously burdened with debts on his appointment and that the wool sale, and many of the other contracts mentioned were done with the consent of the house in a situation of urgent necessity. Following this the Abbot of York, one of the Chapter presidents, requested a full financial report on the abbey to be sealed with the common seal of the

house listing all receipts and all debts. This report survives and provides details of the income of the house, forward sales, expenses, and debts, and gives an idea both of the complexity of the accounting undertaken at Whitby and the extent of its analysis by the visitors (Pantin, 1937, pp. 63-8). One of the abbot's main points was to compare the indebtedness of the house at the start of his abbacy with the current level. He could refer to an inventory compiled at the start of his period of office, in accordance with the constitutions of Benedict XII, which listed debts totalling £419, and compared this to the current level of £167 (Pantin, 1933, p. 231; Pantin, 1937, pp. 67, 303). The evidence suggests a divided community, but the abbot remained in office until his death eight years later, so presumably his explanations and supporting evidence satisfied the visitors (Knowles, 1957, p. 206).

Another set of replies (1363 x 1366) of an abbot to a list of seventy one articles based upon the *comperta* arising from a visitation survives from Eynsham Abbey (Pantin, 1937, pp. 34-52). Again, these demonstrate the detailed inspection of financial matters made during a visitation. The abbot referred to specific accounts rendered by various officials, and actually quoted figures from the accounts of the cellarer and granator in his defence (Pantin, 1937, p. 41). Elsewhere, major financial problems and mismanagement do not appear to have been an issue. At Durham a set of *comperta* (1384 x 1393) revealed no major financial, accounting or control issues (Pantin, 1937, pp. 82-4). The only specific mention of money was in a rebuke that the monks received it for the purchase of their clothes. The poor state of the roofing of the dormitory and infirmary was mentioned which may have indicated a shortage of finance for repairs. The dormitory was rebuilt a little later between 1398 and 1404 (Greenwell, 1913, p. 101; Raine, 1839, p. 145). Otherwise the issues were rather practical in nature: an incapable and deaf barber was a danger to the monks, and pigeons were fouling the church.

6.1.3. Sanctions

A variety of sanctions existed by which visitors could seek to impose conformity with the statutes of the Chapters. The sentence of excommunication was imposed upon all these who defrauded the church or were guilty of *proprietas*. Even though their offence might remain undiscovered by human agents, such miscreants were included

in general excommunications read out in chapter.⁷⁰ Monks convicted of an offence could be sent to a cell, given a restricted diet, or deprived of office. A house which did not implement any *corrigenda* imposed following a visitation could be denounced in a subsequent Chapter,⁷¹ and prelates could be removed as happened to the abbot of Chester who was compelled to resign in 1362 (Pantin, 1937, p. 35; Burne, 1962, p. 92).

7.0. Conclusion

This paper has analysed the surviving records of the Chapters to identify detailed regulation concerned with accounting, financial and management controls: an area which has previously received relatively little attention since Snape's (1926) work, itself limited by his access to a restricted range of Chapter documents. What can be concluded about the role of the Chapters in the development and enforcement of accounting and financial controls in Benedictine houses? First the Chapter statutes attempted to restrict the authority of the abbot, which was unlimited in the *Rule*, by requiring the knowledge and even the consent of the house or its more experienced portion for important business dealings such as leases, loans, and other high value transactions. The use and safeguarding of the seal of the house, which was necessary to give validity to such transactions, was carefully regulated. Secondly the statutes insisted upon the periodic accountability of all monks entrusted with an office: accounts had to be prepared and rendered publicly at least once a year. Accounts enabled those monks entrusted with the administration of the assets and income of the house, to justify their stewardship and to demonstrate that they had not broken their vow of poverty and fallen into the sin of *proprietas*. Accounting was to be done by means of the *compotus* or *racio* for receipts/income and payments/expenses, and by means of the status to provide a listing of assets and liabilities. This finding supports earlier conclusions reached by Jacobs (2005) and Jacobs and Walker (2004) that there is not a natural sacred-secular divide with spiritual practices on the one side and accounting on the other. Indeed accounting and accountability was an essential part of the life of a medieval Benedictine monastery. It was essential to demonstrate a monk's good stewardship of assets which had been dedicated to God's service on the one hand and to enable him to rebut any allegations of *proprietas* on the other.

⁷⁰ 1218/9C s22: Pantin, 1931, p. 12.

⁷¹ 1273N s4: Pantin, 1931, p. 249.

Thirdly the system of triennial visitations was a mechanism which encouraged and enforced observance of Chapter statutes and the Chapters themselves provided a forum for discussion and appeal. The detailed level of accounting records expected to be written and retained, and the vigour with which the financial activities of monastic houses were investigated are well illustrated by the visitation records which survive from Whitby and Eynsham. The impact of the statutes upon procedures at individual houses will require the detailed analysis of the records of individual houses and of episcopal registers to ascertain when accounting procedures and controls were changed and the reasons which lay behind these changes. The Chapters certainly did not make detailed prescriptions: the form and content of the accounts to be rendered was never described, and usually the Chapters preferred a flexible term to an absolute quantifiable limit for transactions and expenses. However they did reiterate the need for consent and transparency, factors which were likely to reduce the incidence of financial mismanagement and decay as were the regular triennial visitations. Regulations issued by the Chapters allow an extra level to be added to Jones' (2013) work on the role of change agents and imitation in the diffusion of charge and discharge accounting. He emphasises the impact of bishops who worked in the royal administrations on the cathedral priories attached to their episcopal seats. However many Benedictine houses were not linked to bishoprics in this way, and the Chapters provide an additional means by which advanced contemporary accounting practices could be communicated to all Benedictine abbeys and priories.

Any system of control is to some degree at the mercy of the individuals who are supposed to observe and enforce it, and adherence to statutes and injunctions doubtless varied according to the attitudes, capabilities and administrative loads of individual monks. Chapters and visitations undoubtedly formed part of a system of quality control which extended and maintained the adoption of a range of accounting, financial and management controls. Lapses in the application of controls may have occurred over the period, but the system of Chapters and visitations is likely to have reduced the incidence and length of such lapses.

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Table 1: Accounting, financial and management controls incorporated into the statutes of the Chapters of the Black Monks

Details of control	1218/19 C	1219 C	1221 Y	1249 C	1253 C	1273 Y	1276 Y	1277 C	1278 C	1287 Y	1310 Y	1343 J	1444 J
Abbots	2		2		1			XXIII.1				II	I
Obedientiaries	22		31					XVII.2		3, 5	14	III	V
Cells										3, 4	14		
Conduct/Ability of Individuals													
Extravagance	3, 5, 18		4, 6, 26										
<i>Proprietas</i>	6, 15		3, 7, 23					XVII.1- 22					
Sale of offices		7	8										
Fit persons					3			XXII.6		18		III.4	
Knowledge and Consent													
Consent	2		2		1	5		II.5, 7, 8		2,3,5,24	11, 14		
Seal								II.10				V.1	I.8
Major Transactions													
Deposits	24		32					XVII.4	III.10			III.12	
Leases										2	14		9
Loans				1f-h				II.8		3			
Alienations/unwise /large contracts	2		2	1h	1			II.6		1	11		
Accounts and Financial Management													
Accounts	22		31	1i				XXII.3		4, 18			I.8, V.13
Treasurer							2						
Cross-subsidies												III.10	

Chapters of the northern province of York are indicated by 'Y', those of the southern province of Canterbury by 'C', and those of the united province by 'J'. Pantin's referencing system has been retained.

Source: Pantin, W. A. (Ed.) (1931, 1933, 1937). *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks 1215-1540*, 3 vols. Camden Society, 3rd Series 45, 47, 54.