

EARLY WOODEN TALLIES RELATING TO SURREY.

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ONE OF THE HONORARY SECRETARIES.

THE history of the word *tally* in its modern senses is an interesting one. The notching of sticks is an early and natural expedient among unlearned people for the recording of calculations of any kind. It is usual to say that our word is connected with the French *tailler*: more precisely, perhaps, we might derive it directly from the Latin *talea*, the twig or slip grafted upon a standard. But it is simply this idea of a twig which may be cut in a defined way to represent *numbers* that has given us the word which we find in "tally-man" and which is still used (in the sense of some number agreed upon—ten, a dozen, a score) under various systems of numeration in different parts of the world;¹ while the special sense of *agreement* given in our verb "to tally" results from the discovery that a wooden tally might be split into halves, each an exact facsimile, so far as marks were concerned, of the other. It may be added that the wooden tally, in its simplest forms, is still used in some parts of France (particularly by bakers), and in the Kentish hop fields.

The official use of wooden tallies for financial purposes was developed mainly, if not entirely, in England, and at an early date.² We cannot here go into the

¹ *E.g.*, in the English wine trade and in coaling operations in the Mediterranean.

² "Tallies were of great and constant use in the Exchequer. The 'use of them was very ancient; coeval, for aught that I know, with the Exchequer itself in *England*. The word 'tallie' is originally *French*. It signifies *cutting*, as every Body knows." (Madox).

history of tallies and their usage, concerning which much information may be found in Madox (*History of the Exchequer*), and other authorities; nor into the exact interpretation of the passage in the *Dialogus de Scaccario* which sets forth the manner of their cutting.¹ It must suffice to say that their usefulness was very early recognised at the Royal Exchequer. At the time when they first appear they were made of slips of hazel about 8 inches long, smoothed so as to be, roughly, square in section. On two of the sides were written in duplicate the facts about the payment they represented, and on the other two notches were cut for the sums in question: the stick was then cut half through at about two inches' distance from one end and the large part slit down longitudinally, the slit passing through all the notches; the result of which was, so to speak, a cheque and counterfoil, of unequal size but each containing the same information in writing and in notches. There were various names for these two parts, but the larger was usually called the stock (*stipes*), and the smaller the foil or leaf (*folium*). The accounting officer, who had paid in the sum, kept the stock, the Exchequer the foil.

The system of numeration and accounting in use at the Exchequer was a very complicated one; and corresponding with this we find quickly established a large collection of usages and precedents for the employment, treatment, and registration of tallies.² The method of indicating, by the position or width of the notches, the amounts paid, was presently fixed (it is explained in the *Dialogus*); and the popularity of this instrument was then assured. The Royal Officers habitually paid in at Easter—it was called their Easter “profer”—large sums for which they did not account till Michaelmas: and,

¹ p. 41, *ed.* Hughes, Crump and Johnson. The *Dialogus* was written about 1180, and the tally system was then fully organised. The earliest Pipe Roll of the Exchequer is of 31 Henry I.

² See Madox, *op. cit.*; Jones, *Index to Exchequer Records*; Hall, *Antiquities of the Exchequer*, and Introduction to *Pipe Roll Society*, Vol. III.

when the accounting time came, the usefulness and convenience, to both sides, of tallies for these sums was obvious; for the tally was at once portable and easily intelligible, and the arithmetic of the period was generally cumbrous¹; and moreover, since the two parts preserved by payer and payee were produced and compared, it was unlikely to be either tampered with or disputed; while after the audit both parts could be preserved together at the Exchequer for future reference.

From being a mere receipt the tally soon came to be used as an instrument of assignment or a cheque: a creditor of the Exchequer might be paid with a tally to be exchanged for cash with some Royal officer who had money to pay in.² We cannot now do more than mention the private use of tallies; it was probably considerable, the King's Officer, for instance, dealing with his subordinates as the Exchequer dealt with him: nor have we space to treat of their later official history. But we may note that they continued in use in some departments down to the nineteenth century, by which time they had grown to a very great length. In 1826 this use was abolished by statute. It was then determined to destroy the large quantity of tallies of all dates still in existence; and it is stated that their "immoderate burning in a small stove" started the fire which destroyed the Houses of Parliament.³ At any rate the evidence necessary fully⁴ to explain the passage in the *Dialogus* above-mentioned disappeared until recently a find was made, in the Chapel of the Pyx at Westminster, of some hundreds of tallies dating from the time of Henry III and Edward I. Though they are a century later than the *Dialogus*, the explanation there given of the manner of cutting still perfectly applies: and in the collection were preserved, fortunately, the interesting Surrey tallies here illustrated.

¹ At the Exchequer it was done by means of an enormous *abacus* or chess-board.

² Edward I, *e.g.*, sometimes paid his large debts to the foreign bankers by tallies on the collectors of taxes.

³ See Brayley and Britton, *Houses of Parliament*, p. 414.

⁴ *Dialogus* (*ed. cit.*), p. 42.

PLATE I.—These tallies all refer to one series of transactions, representing nine payments made by the sheriff of Surrey during the 22nd year of Edward I: the first two show payments made at the Easter profer (*see above*), the remaining seven belong to the Michaelmas audit. Little is known of the sheriff, Robert de Glamorgan. His seems to have been a purely official career, and he appears several times during the reign as bearing the king's commission (of "oyer and terminer," and so forth) in Surrey, Sussex, and Hampshire:—

(1) Payment, in respect of various debts, of 40*l*.

Inscription:—*De Roberto de Glamorgan vicecomite de debitis plurimis.* Surr' Sussex.

Note the broad notches for scores of pounds.

(2) Issues of forfeits, 3*l*. 4*d*. *Inscription*:—

de exitibus diversorum forisfactorum. Surr' Sussex'.
Anno Regis Edwardi xxijº. Pascha.

Note the three pound-notches on the lower side.

(3) Debts. 33*l*. 6*s*. 8*d*.

Note on the upper side the marks for pounds, shillings and pence (the pounds furthest to the left); and on the lower side the score and half-score.

(4) The remainder of his (the sheriff's) farm (of the county). 27*l*. 8*s*. *Inscription*:— *de remanenti firme comitatus.* Surr' Sussex'.

(5) *Inscription*:—*Anno Regis Edwardi xxijº. Michaelis; and unseen— de minutis particulis foreste.* Surr'. 19*s*.

(6) The remainder of the sheriff's account—*de remanenti compoti sui.* 22*l*.

(7) Purprestures (*i. e.*, encroachments), 1*s*. 8*d*.—*(de firma Purpresturarum.* Surr').

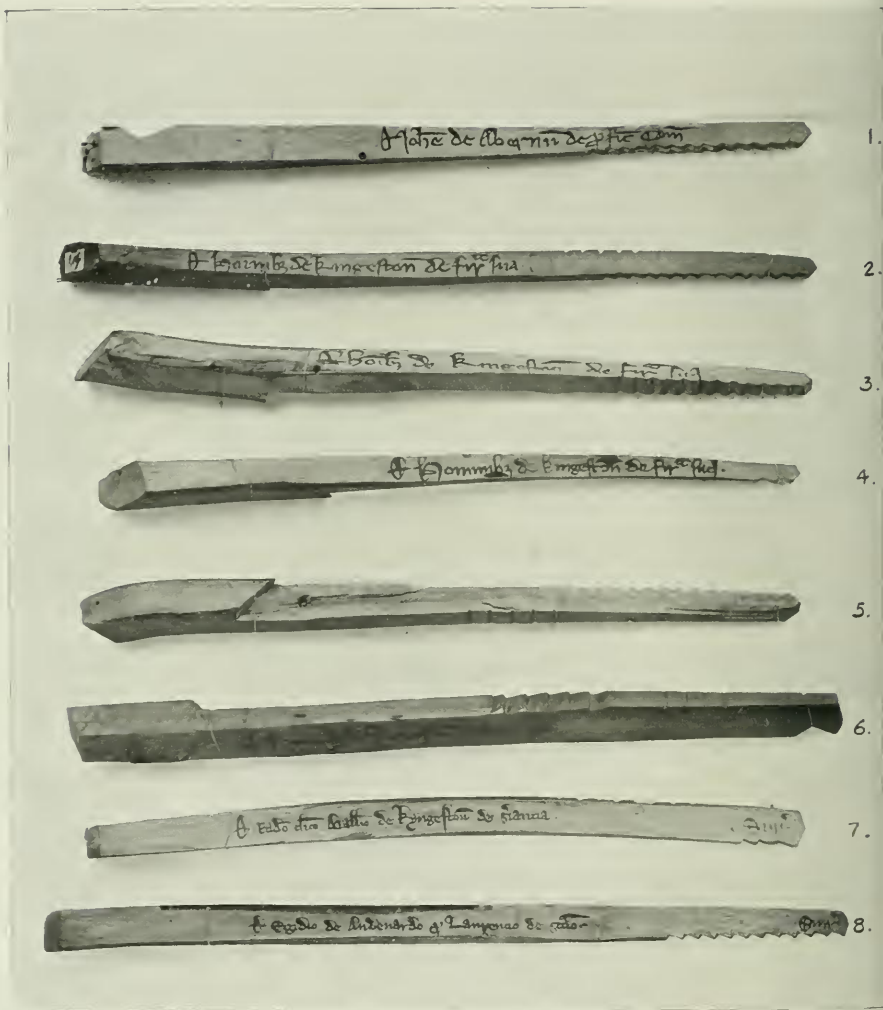
(8) Issues of various kinds. 10*l*. (*de exitibus diuersorum.* Surr' Sussex').

(9) Rent of his serjeanty (*de redditu serjantie* Surr'). 2*l*. 5*s*.



Tallies of Robert de Glamorgan, sheriff.

22 Edward I.



Tallies of Sir John d'Abernon and others.
Various dates.

PLATE II.—Many of these tallies, though older than those on the preceding plate, cannot be more exactly dated than by saying that they are before the nineteenth year of Edward I (1290), when the custom began of writing the date on one side of them.

(1) A very interesting tally relating to payment by John d'Abernon, as sheriff of Surrey, of 13*l.* 6*s.* 8*d.* for the profits of his county: this is the knight commemorated by the famous brass at Stoke d'Abernon,¹ the oldest in England. John d'Abernon was sheriff in 1264 and 1265. *Inscription*:—*De Johanne de Abernun de proficuis Comitatus.*

The next five tallies are on account of payments by the men of Kingston for the farm of their town: (2) is for 14*l.* 5*s.*; (3) for 12*l.*; (4) for 2*l.*; (5) of 14*l.* 5*s.*; (6) of 25*l.* 14*s.* 3*d.*; the last only is dated, it is of the year 22 Edward I. (5) is here reversed to show the angle at which the cut half through the tally was made.

(7) Of Ralph, clerk, Bailiff of Kingston, of his serjeanty. 3*l.* 8*s.* 2*d.* Easter, 21 Edward I. *Inscription*:—*De Radulpho Balliuo clerico de Kyngestona de seriantia. Surr'. anno Regis Edwardi xxvjº. Michaelis.*

(8) Of Giles de Audenard for Laurence de Scaccario. Easter, 22 Edward I. 11*l.* *Inscription*:—*De Egidio de Audenardo pro Laurencio de scaccario. Surr'. anno Regis Edwardi xxijº. Pascha.*

¹ See Manning and Bray, *History of Surrey*, II, p. 721: *S. A. C.*, XX.