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Harmony Dewez

THE PATH OF INNOVATION IN MONASTIC AND CANONIAL ACCOUNTING (ENGLAND, 13<sup>TH</sup>-14<sup>TH</sup> CENTURY)

Accounting practices were adopted by or imposed on monks probably since the late 12<sup>th</sup> century and appear regularly in ecclesiastical and monastic statutes and constitutions throughout the 13<sup>th</sup> century. For England, one of the earliest and most detailed texts are the 1206 injunctions of the legate John of Ferentino as he was visiting St Mary's, York: he stated that the abbot, treasurers and obedientiaries ought to keep records or tallies for every receipt and expense made, and that the latter should render account four times a year to the abbot and a commission of *seniores*. The abbot should have two chaplains, one an attorney, the other a notary, to register his receipts and expenses.<sup>1</sup> Such measures were from there on regularly repeated at all levels of the Church, including the newly set up benedictine and augustinian general chapters. In 1222, at the council of Oxford, Archbishop Stephen Langdon stated that heads of houses and obedientiaries should render account four times, or at least twice a year, before a commission of expressly chosen brethren.<sup>2</sup> In 1234, Pope Gregory IX's *Statuta Ordinis Nigri* order that obedientiaries render account four times a year before the abbot and senior monks, and that the abbot render twice a year the *Status domus*, the financial statement of the house, an injunction systematically repeated, with minor changes, in the Provincial and General Chapters of Black Monks and in episcopal visitations of monasteries.<sup>3</sup> A centralised and regular audit of receipts and expenses, the writing down and archiving of account rolls, the creation of bursars or treasurers for the central receipt of income were innovations which spread in the course of the century.<sup>4</sup> They were tools in the fight against debt, and a means of keeping the obedientiaries and their handling of money in check.<sup>5</sup>

But behind the expectedly deceptive facade of Church statutes and conventions, how did the novel practice of writing and archiving obedientiary accounts take hold? The incentive of regulation was followed up by visitations on the part of bishops, legates and the chapters of black monks and regular canons, maintaining a measure of pressure on individual houses. Accounts were a norm to be followed or resisted. In practice, it seems that, unsurprisingly, monks and canons fell into different categories. Early and zealous adopters are known through elaborate records with sophisticated calculations, such as those of Canterbury Cathedral Priory,

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<sup>1</sup> Christopher R. Cheney, 'The Papal Legate and English Monasteries in 1206', *English Historical Review*, 46 (1931), 443-452 (pp. 449-452).

<sup>2</sup> *Councils and Synods with other Documents Relating to the English Church*, ed. by Frederick M. Powicke, Christopher R. Cheney and others (Oxford: Clarendon Press, 1964-81), II : *A.D. 1205-1313*, part 1 : *1205-1265*, ed. by Frederick M. Powicke and Christopher R. Cheney (1964), p. 118, art. 38.

<sup>3</sup> *Statuta ordinis nigri*, in *Les registres de Grégoire IX: Recueil des bulles de ce pape publiées ou analysées d'après les manuscrits originaux du Vatican*, ed. by Lucien Auvray, 4 vols (Paris: A. Fontemoing, 1896-1955), II, p. 325, c. 26, 27. See also Alisdair Dobie, *Accounting at Durham Cathedral Priory: Management and Control of a Major Ecclesiastical Corporation 1083-1540* (Basingstoke: Palgrave Macmillan, 2015).

<sup>4</sup> See Thomas Bisson, *The Crisis of the Twelfth Century. Power, Lordship, and the Origins of European Government* (Princeton: Princeton University Press, 2009), pp. 322-48; R. A. L. Smith, 'The Regimen Scaccarii in English Monasteries: The Alexander Prize Essay', *Transactions of the Royal Historical Society*, 4<sup>th</sup> series, 24 (1942), 73-94.

<sup>5</sup> Robert H. Snape, *English Monastic Finances in the Later Middle Ages* (Cambridge: University Press, 1926).

Bury St Edmunds or Norwich Cathedral Priory, thus depending on good conservation of archives. Reticent houses, conversely, would be known through episcopal reprimands in visitation injunctions, thus depending on the conservation of episcopal registers. From the late 13<sup>th</sup> century, episcopal and archiepiscopal registers yield many testimonies of the efforts of prelates to impose these norms on reluctant houses. Their injunctions reveal different levels of measures to ensure the adoption of systematic accounting, in order to fight indebtedness, mismanagement and lax behaviour. Indeed, monasteries are often plying under the weight of litigation, corrodies, pensions, and mismanagement. This, however, is not always seen as a problem by monks and canons, who sometimes do not hesitate to deepen their house's indebtedness in the knowledge that it is not their money. Large debts inevitably lead to problems and mismanagement often creates rifts within the community itself. Regular accounting and audit, as well as central receipt, are the chosen weapons against these problems: in some cases, the community itself asks for them to be implemented and guaranteed by bishops and archbishops; in others, these prelates must resort to endless solutions to reduce debt. The houses in question are usually much smaller houses than the early adopters: smaller benedictine priories, houses of augustinian canons, and feminine congregations, cistercian or benedictine. This documentary phenomenon highlights what may be one of the phases of development in the life of an innovation: when it shifts from singularity to mainstream practice.

#### THE PROCESS OF INNOVATION IN MANORIAL ACCOUNTING

Some adopters of accounting as a means of managing monastic administration have pushed innovation further, with trial and error, attempts that stick and others that don't. Visitation injunctions and statutes accrue to two things: the diffusion of the idea according to which one should show oneself to be a good administrator; elementary administrative and accounting practices such as registering receipts and expenses, the frequency of the audit, the *status domus*, the necessity of collegial decision-making, not alienating the house's assets. On this loose enough canvas, the more zealous adopters of this spirit have devised for their house, or their office, more sophisticated methods. This category, however, is debatable and subject to caution: financial records are very partially preserved, and there is no knowing for certainty what constituted the norm. Moreover, the evidence is strongly biased towards larger houses with better record-keeping over the centuries, though Paul Harvey has already noted that larger monastic houses were often early producers of manorial accounts.<sup>6</sup> One should also note that accounting innovations are focussed on estate management, rather than on the obedientiariness' finances.

At Norwich cathedral priory, the last quarter of the 13<sup>th</sup> century and the first of the 14<sup>th</sup> appear as an intense period of experimentation in terms of manorial accounting. This is correlated with the exponential use of the division for calculating ratios. Instead of listing receipts and expenses only as sums, manorial accounts, and to some extent obedientiary accounts, often add a ratio: a price per unit, bushels sown per acre, etc. These developments reflect the change of paradigm identified by Joel Kaye as a shift from an arithmetic to a geometrical mentality.<sup>7</sup>

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<sup>6</sup> *Manorial Records of Cuxham, Oxfordshire, circa 1200-1359*, ed. by Paul D. A. Harvey (London: H. M. Stationery Office, 1976).

<sup>7</sup> Joel Kaye, *A History of Balance, 1250-1375: The Emergence of a New Model of Equilibrium and its Impact on Thought* (Cambridge: Cambridge University Press, 2016).

Henry of Lakenham, former sacrist, prior of Norwich priory from 1289 to 1310, appears to have fostered research into the use of numeracy for assessing and controlling estate management. This was also a time of intense efforts of assessing ecclesiastical income for the 1291 taxation for the sexennial tithes of Pope Nicholas, with the process of establishing not only a *verus valor*, as in Walter Suffield's 1254 ecclesiastical taxation, but a *vera* or *justa estimacio* according to new calculations based on manorial accounts.<sup>8</sup> The growth of accountability and pragmatic numeracy encouraged the monks of Norwich, and others, to develop calculations aimed at assessing whether manorial officers tilled the land and cared for stock in a way that yielded what could be expected, and also aimed at checking if their costs were reasonable. Hence various calculations such as the profit of manors (*proficuum*, *profectus*), the profit of arable lands or wainage (*wainagium*), and cereal yield ratio by grain or by acre sown.

The wainage was about establishing the net value of cereal cultivation for a given year, and then comparing it to another value: the extent, or value, per acre, which was the theoretical net annual value of an acre of arable land. Monks were then able to establish whether the reeve had incurred a *perdicio* or a *commodum*, a loss or a profit compared with the extent.<sup>9</sup> The arrival of Henry as prior coincides with two new interests: a more sophisticated calculation of costs in order to refine the net value; better calculation of the extent per acre. In 1288-89, in the margins of an account for the manor of Eaton, one finds an elusive calculation for what is probably the cost per acre of harvesting.<sup>10</sup> On the same roll, the monks trial a short-lived calculation of the wainage per acre, as well as one of the earliest cereal yield ratios for Norwich Priory – again, in line with developments in seignorial administration but also in taxation assessments, possibly the sexennial tithes conceded by Nicholas IV to Edward I in 1289. Indeed, this taxation was based on a *verus valor*, a new method of calculating ecclesiastical income based on the extent calculated as an average of values taken from manorial account rolls.<sup>11</sup> This *verus valor* was a net value, deduction made of necessary expenses, hence the new interest for the calculation of agricultural costs.<sup>12</sup> These specific calculations are never found again, and seem to show how the margins of accounts harboured experimentations, as well as revealing the increasing concern for calculating the true cost of agriculture, in the line of Walter of Henley's *Husbandry* and the debate around how to assess ecclesiastical tithes. These experimentations did lead to new calculations : it is also under Henry of Lakenham, in the 1290s, that cereal yield ratio per grain sown began to be systematically calculated, though such calculations were already common elsewhere – at St Swithun, Winchester, they are found at least from 1267.<sup>13</sup> Again, once yield ratios are systematically calculated, the monks add the ratio to the acre sown – possibly to relate it with the extent per acre – and then, briefly, push the divisions further in terms of technicity and introduce more complex fractions. In both cases, they backtrack: once

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<sup>8</sup> On this, see Harmony Dewez, 'Connaître par les nombres. Cultures et écritures comptables au prieuré cathédral de Norwich (1256-1344)', unpublished PhD thesis (Université Paris I Panthéon-Sorbonne, 2014), pp. 397-407; *The Valuation of Norwich*, ed. by William E. Lunt (Oxford: Clarendon Press, 1926).

<sup>9</sup> Dewez, 'Connaître par les nombres'; David Postles, 'The Perception of Profit before the Leasing of Demesnes', *Agricultural History Review*, 34/1 (1986), 12-28; Eric Stone, 'Profit-and-Loss Accountancy at Norwich Cathedral Priory', *Transactions of the Royal Historical Society*, 5<sup>th</sup> series, 12 (1962), 25-48.

<sup>10</sup> Oxford, Bodleian Library, Norf. Rolls, Roll 21; Dewez, 'Connaître par les nombres', pp. 368-70.

<sup>11</sup> Rose Graham, *English Ecclesiastical Studies* (London: Society for Promoting Christian Knowledge, 1929), pp. 291-92.

<sup>12</sup> Dewez, 'Connaître par les nombres', p. 405.

<sup>13</sup> John S. Drew, 'Manorial Accounts of St. Swithun's Priory, Winchester', *English Historical Review*, 62/242 (1947), 20-41, re-ed. in *Essays in Economic History*, II, ed. by Eleanora M. Carus-Wilson (London: E. Arnold, 1962), 12-30.

the extent per acre is established, yield per acre doesn't seem of much use, and, for the calculation of yield ratios, smaller fractions are a waste of time, not adding much exploitable information – and, moreover, these small fractions are quite often mistaken. Innovation seems, in such cases, to feed itself into excess, before backing off.

At the same time, Norwich cathedral priory also has a strong system of obedientiary accounts which are detailed and well-preserved. Only individual monks sometimes rebel against this practice, such as the communar John of Worstead who faked his accounts in the 1320s before trying to explain them.<sup>14</sup> In the case of Norwich, as in other large monasteries with good archive survival, the early adoption of written accounting, both for obedientiaries and manors, leads to more innovations and calculations, partly spurred by treatises in estate management and the need to control reeves and bailiffs, and partly by the calculation of ecclesiastical taxation based on annual net income. This happens in a larger context of ecclesiastical control over monasteries and their finances, debate around the education of monks at universities, and an intensification of demesne-farming. However, such an enthusiasm for numbers is not universally shared, as Joel Kaye has pointed out<sup>15</sup>, and as accounting has become a *cheval de bataille* in the fight against monastic debt, so has resistance to this practice become a feature of episcopal registers and visitation injunctions.

#### **INNOVATION OR CONSTRAINT? THE RELUCTANCE OF HEADS AND OBEDIENTIARIES TO BE HELD TO ACCOUNT**

Many, often smaller, communities are pinpointed by authorities for their indebtedness and lack of audit for obedientiary accounts. Feminine houses represent a significant proportion of the cases of bad or in-existent accounting which find their way into episcopal registers. This must be taken with caution, as only a fraction of visitation injunctions are copied in these records and it may rather represent a bias in registration. Such injunctions, contrary to those intended for men, are sometimes given in Anglo-Norman rather than in Latin. The accusation of mismanagement and indebtedness is usually tied with that of incontinence and other disciplinary issues, and the solution to the former is to audit the accounts and render the *status domus* on a yearly basis, and sometimes to put treasurers in place.

Such are the measures imposed by the archbishops of York and Canterbury at the turn of the 14<sup>th</sup> century on the nunneries of St Michael's of Stamford, Malling, and St Helen's Bishopgate. To the benedictines of St Michael, Stamford (Northamptonshire), in 1298, Oliver Sutton criticises their promiscuity, their disrespect of silence, and their indebtedness. The archbishop recommends a rigorous audit of their accounts in order to check the state of the house: « Vostre acunt ne lessez mie qe il ne seit oi pur saver certineté de vostre estat ».<sup>16</sup> This measure remains quite vague, with surprisingly little detail on the procedure, in contrast with injunctions addressed to male houses. Even though the audit is specified, there is no explicit reference to written accounts.

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<sup>14</sup> *The Early Communar and Pitancer Rolls of Norwich Cathedral Priory with an Account of the Building of the Cloister*, ed. by Eric C. Fernie and Arthur B. Whittingham (Norwich: Norfolk Record Society, 1972), pp. 19-26.

<sup>15</sup> Kaye, *A History of Balance*.

<sup>16</sup> *The White Book of Peterborough: The Registers of Abbot William of Woodford, 1295-1299, and Abbot Godfrey of Crowland, 1299-1321*, ed. by Sandra Raban (Northampton: Northamptonshire Record Society, 2001), p. 84, n. 82.

Other prelates are much more detailed. Robert Winchelsey held a round of visitations around 1299 during which he chastised the nuns of Malling, who were accused of incontinence and of mismanaging the abbey's finances. They were given two women treasurers for the common receipt and women obedientiaries were ordered to render account once or twice a year. They were warned that if their accounts were incorrect or if they failed to render any, they would be punished.<sup>17</sup> Some years later, the benedictines of St Helen received statutes from the archbishop, who insisted on the fact that no new nun should be admitted as long as calculations had not been made to establish how many sisters the house was able to fund and sustain.<sup>18</sup>

Twenty years later, William Melton, archbishop of York, also contends with the mismanagement of feminine houses such as Moxby, Thicket, and Keldholme. In his injunctions, he usually points to the causes of indebtedness: the distribution of corrodies and pensions; excessively long or perpetual leases of manors, granges, houses and other estates; lack of accounting. In 1318, the prioress and obedientiaries of Moxby did not hold their accounts regularly and were far into debt, and some were also promiscuous.<sup>19</sup> All income was to be received by the prioress and two bursesses who had to account regularly so that the *status* of the manor could be established – as Winchelsey had imposed on Malling. The threat of excommunication was brandished and one of the nuns, Sabine of Appelgarth, was removed from all officeholding and made to do penance. The following year, the prioress of Thicket was found guilty of making decisions on her own<sup>20</sup>. Pensions, corrodies and alienations of income were to blame for the heavy burden on the house's finances and Melton forbade them in the future. The prioress was reminded to take the counsel of her fellow canonesses, young and old, for the profit of the whole community: as often, alienations and lack of accounting were linked to a reluctance to discuss decisions and submit them to the senior members of the community.

Such injunctions do not differ much from those addressed simultaneously to men. After Malling, Winchelsey goes on to serve the same warnings to the monks of Rochester; Melton makes at Whitby similar injunctions to those of Moxby. In 1319, the cistercian nuns of Keldholme receive from the latter lengthy advice on accounting in similar fashion as male communities such as Marton and Newburgh.<sup>21</sup> Whether for men or women, problems and solutions are identical: debt stemming from alienation of income and estates and mismanagement, especially pensions and corrodies; more accounting, establishing the *status domus*, centralising receipt with bursars, checks on decision-making, adequation between the size of the community and the house's income and, if necessary, external financial control by the bishop or a neighbouring community. Injunctions may rather depend on the zeal of the prelate making the visitations. Male communities stigmatised in episcopal registers are often smaller houses: Thurgarton, Shelford, St Mary's Repton, St Martin Dover, Little Malvern, Boxgrove, Whitby, Worksop... But this may simply mirror the distribution of communities overall. As for women, discipline is often lacking: in 1299, at St Martin, Dover, Winchelsey writes lengthy injunctions to the monks, who have problems with inebriety, and for the general

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<sup>17</sup> 'Et si quis de parentum seu amicorum ditatione de bonis sui officii vel alias de mala eorundem administracione in compoto inventus fuerit culpabilis, statim ab officio remotus ita graviter puniatur quod pene ipsius formidine alii a similibus reprimantur?'

<sup>18</sup> *Registrum Roberti Winchelsey Cantuariensis Archiepiscopi, A.D. 1294-1313*, ed. by Rose Graham, 2 vols (Oxford: Canterbury and York Society, 1952-1956), p. 1308.

<sup>19</sup> *The Register of William Melton, Archbishop of York, 1317-1340*, 6 vols. (Canterbury and York Society, 1977-2011), II, ed. by David Robinson (Torquay: Canterbury and York Society, 1978), pp. 12-13.

<sup>20</sup> *Reg. Melton*, II, pp. 37ff.

<sup>21</sup> *Reg. Melton*, II, p. 50.

peace of the house imposes irrevocably two bursars and the obligation to render accounts once a year for the prior and obedientiaris.

In many houses, the problem was that accounts were not audited, though visitation injunctions are not very explicit about the exact situation. Usually, such a fault is recorded in association with indebtedness, and often with negligence in the maintenance of estates. In 1287, the archbishop of York John le Romeyn finds that the prior of Shelford is wasting his house's wealth, with a lack of accounting, and obedientiaris aren't paying their arrears. The obedientiaris of St Mary's, Repton were also failing to hold accounts, as noted by Walter Langton, bishop of Coventry and Lichfield, in 1316.<sup>22</sup> In the first third of the 14<sup>th</sup> century, the canons of the priory of Worksop repeatedly fail or refuse to implement basic accounting practice, to the dismay of archbishop Melton. On his third visitation, five years after the previous one, once again the canons have failed to follow suit on his injunctions and the prelate puts more pressure on them to comply.<sup>23</sup> Accounts are a sore point and he threatens with demotion any obedientiary who wouldn't render account, and the same goes for the prior and the *status domus*. As often, two bursars are put in place. In 1336, the prior of Worksop is violently criticised as neglecting the state of agricultural buildings, leaving land untilled, not stocking the manors. Men are commissioned for the audit of manorial accounts.

#### THE MEANS OF ACTION: EPISCOPAL AGENCY

This raises the question of retaliation. What could and did bishops do when such problems arose? Centralising receipts with bursars, receivers or treasurers, as has been done since at least Archbishop Walter, and as studied by R. A. L. Smith, simplified procedures, but was not always sufficient.<sup>24</sup> Bishops may put down recommendations and obligatory measures destined to redress the situation. Compulsory recording and witnessing of receipts and income was one solution: at Boxgrove, Kilwardby in 1275 then Winchelsey in 1300 criticise the practice of meat-eating, but also impose on obedientiaris to have a *socius* in charge of witnessing, tally and write down any receipt or expense. Such details suggest not so much a general rejection of accounting, but too much laxity and liberties with the monastic ideal. In dire cases, a custodian may be imposed: the priory of Newstead, in the province of York, is found by Thomas of Corbridge in 1302 to be so poor that he puts it under the custody of the neighbouring priory of Felley. The canons of Newstead are reprimanded for having badly lived without accounts until now, and Corbridge demands that accounts be rendered twice or at least once a year, as well as the *status domus*. The prior of Felley and two of its canons are in charge of authorising any expense or receipt by the prior and obedientiaris.<sup>25</sup> With the prior of Newstead, the four men must take any decision regarding the priory together, before submitting it in chapter to the canons of Newstead. But beyond the custody, the bishop himself keeps the priory in check: he orders that every year the canons send him a copy of their *status* and of their accounts... Despite

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<sup>22</sup> *The Register of Walter Langton, Bishop of Coventry and Lichfield 1296-1321*, ed. by Jill B. Hughes (Woodbridge: Boydell Press, 2001), I, pp. 107-8, n° 811; Lichfield Joint Record Office, MS D30 XIII, fol. 53v, second article.

<sup>23</sup> *The Register of William Melton, Archbishop of York, 1317-1340*, IV, ed. by Reginald Brocklesby (Woodbridge: Boydell Press, 1997), pp. 177-79.

<sup>24</sup> Smith, 'The Regimen Scaccarii'.

<sup>25</sup> *The Register of Thomas of Corbridge, Lord Archbishop of York, 1300-1304*, 2 vols., ed. by William Brown and Alexander Hamilton Thompson (Durham: Surtees Society, 1925-1928), I, pp. 228-29.

these stringent measures, Archbishop Melton notes in 1320, once again, the state of debt, and the delays and lacks in the rendition of accounts.<sup>26</sup> For once, injunctions depart from the usual norms and go into specifics: if accounts are late, they should nevertheless be audited before the following Hillary; each canon ought to account for the mark they have received for their clothes. The yearly provision for clothes was indeed a convenient though improper source of income, and many accounting difficulties may have stemmed from lack of efficiency rather than downright opposition.

The case of Thurgarton is also one which necessitated external help to impose a new way of managing finances. When Corbridge visited the priory in 1304, he laid the blame on prior Alexander of Gedeling<sup>7</sup> for being lazy and letting the priory fall into deep debt. The canons disagreed, explaining that the situation was due to the cost of litigation, but whatever was done in the following decades, the situation only got worse. So much so that in 1328 the archbishop commissioned his own estate steward, a canon of Lincoln, to audit the accounts of the obedientiaries of Thurgarton.<sup>27</sup> The steward held a thorough inquest, examining the state of the priory, its debt, and evaluating whether the prior and three successive cellarers made it better or worse.

Resistance to accounting seems, from the point of view of these biased sources, to stem rather from passivity and neglect than from a political stand against episcopal control. Bishops and archbishops, some more than others, chose to implement solutions in order to engrain these new practices in reluctant communities. Measures included the centralisation of receipts, compulsory written records, tallies and witnesses for receipts and expenses, custodians and copies of financial records sent to the bishop. Lack of accounting, however, was often tied with insufficient governance, disciplinary problems and excessive spending or alienation of land and income sources: overall, these problems were not quick to solve and would reappear over the years in bishops' registers.

#### **STRUGGLES WITHIN THE COMMUNITY: THE PROBLEM OF GOVERNANCE, COLLECTIVE DECISION-MAKING AND PUBLICITY**

The orality and procedure of the audit also makes it an instrument of publicity, and the reluctance to hold accounts may not constitute a stance against episcopal authority, but rather reflect disfunctional dynamics within the house itself. Accounting, or rather the publicity of the audit, is indeed a tool for ensuring not only the finances of the house, but its discipline. This touches the 'monastic model' of which Jacques Dalarun has skillfully highlighted the specificities, and brings us to the question of disagreements within the community.<sup>28</sup>

Communities were far from unanimous in their opposition to accounting, as debt and mismanagement often created or revealed tensions between the partisans of rigour and those of laxity. The demand for stricter accounting could thus come from the community itself, seeking to adopt these new practices, often as a means of protection against bad governance and ruin. In 1266, the monks of Durham cathedral priory solicited the benedictine provincial chapter for

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<sup>26</sup> *Reg. Melton*, IV, pp. 40-41.

<sup>27</sup> *Reg. Melton*, IV, pp. 110-11.

<sup>28</sup> Jacques Dalarun, *Modèle monastique: Un laboratoire de la modernité* (Paris: CNRS éditions, 2019).

help against a former prior who had imperiled the house's resources.<sup>29</sup> The new prior, in his letter, denounced his predecessor as proprietary, simoniac, keeping too many servants and horses, and in consequence the new prior asked the chapter to audit the accounts of the obedientiaries to root out *proprietas* and to redress the monastery. In 1302, the canons of Newstead sent one of their own, Roger de Mar, to the archbishop of York Thomas of Corbridge to warn him of the dire financial straits in which they had fallen.<sup>30</sup> Bishops appear here as a safeguard in the implementation of good administrative practice.

In possibly many cases, the brethren wrote up their own rules following the various available statutes and advice. Winchelsey's 1301 injunctions for the benedictines of St Peter's, Gloucester, unusually detailed, were written by the monks themselves who asked for confirmation.<sup>31</sup> As a consequence, many of the twenty articles depart from what is usually found: the abbot's household, domestic accounts and manorial accounts are rarely dealt with in injunctions. The degree of precision – such as the rule that once all income is audited and accounted for, expenses should be budgeted for the year to come and authorised for the kitchen, cellar, obedientiaries and the abbot's *familia* – illustrate how the monks of Gloucester have seized accounting practices for themselves.

Sometimes, the reluctance to account is the fact of an isolated obedientiary, as mentioned for Norwich in the person of John of Worstead. At Worcester cathedral priory, around 1300, the sacrist avoided accounts as he was letting outsiders profit from the goods of the sacristy with the knowledge and assent of the bishop, but when Archbishop Robert Winchelsey visited, he straightened things up.<sup>32</sup> According to the *Statuta Ordinis Nigri*, obedientiaries, abbots and priors who were not good administrators had to be dismissed, and such could be indeed the case: in 1334, at Blyth priory, Archbishop Melton commissioned four clerks with the power to receive the resignation of the prior and obedientiaries, and the power to demote them of their offices by letters patent.<sup>33</sup>

The practice of written accounting and central audit of obedientiaries and heads of religious houses was an innovation in the early 13<sup>th</sup> century, but one which was simultaneously willingly adopted by some, and imposed upon others by the Church. This practice, moreover, is encouraged by the general context of the pragmatic turn, the spread of numeracy and accountability, tensions around the calculation of ecclesiastical tithes and the definition of annual net income, and the problem of controlling manorial officers in the context of demesne-farming. Communities willing to be good administrators or appear as such were often the agents of their own practice and fostered further accounting innovations by trial and error, mostly in the matter of estate management. Regular audit and precise rules for keeping track of receipts

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<sup>29</sup> *Documents Illustrating the Activities of the General and Provincial Chapters of the English Black Monks, 1215-1540*, 3 vols, ed. by William Abel Pantin (London: Royal Historical Society, 1931-1937), I (London: Royal Historical Society, 1931), pp. 245-46.

<sup>30</sup> *Reg. Corbridge*, I, pp. 228-29.

<sup>31</sup> *Reg. Winchelsey*, II (Oxford: Oxford University Press, 1956), p. 856: 'Nuper in monasterio vestro predicto visitacionis nostre officium exercentes invenimus quedam per vos ex communi consilio pro vestro regimine tam in spiritualibus quam temporalibus utiliter ordinata, licet temporibus retroactis servata non fuissent, que a nobis petivistis unanimiter confirmari et ad futuram rei memoriam in scriptis a nobis corroborata et consignata vobis relinqui sub gravi pena decetero ex injuncto nostro inviolabiliter observanda'.

<sup>32</sup> *Reg. Winchelsey*, II (Oxford: Oxford University Press, 1956), p. 875.

<sup>33</sup> *Reg. Melton* IV, p. 177.

and expenses, authorising spending, and budgeting, may be requested by houses seeking efficient governance or protection against abusive heads or obedientiaris. Conversely, a lack of accounting often went in hand with other problems, and visitation injunctions, with all their bias, paint the reluctance to hold accounts as either a sign of laziness or inefficiency, or of not willing to be subjected to too much control in the spending of the priory or abbey's money. Accountability appears as both an incentive and a repulsive, something to be sought or avoided.<sup>34</sup> Injunctions only show one side of the story, though they do reveal that the adoption of accounting practices was not a given, even in the early 14<sup>th</sup> century. What is more difficult to grasp, however, is to what extent it was the repetition of injunctions and visitations which determined the uptake of this practice, rather than a more horizontal diffusion, as model accounts circulated, monks and canons met at councils, assemblies, or universities, abbots and priors were confronted with taxation and a new pragmatic numeracy became the norm.

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<sup>34</sup> John Sabapathy, *Officers and Accountability in Medieval England 1170-1300* (Oxford: Oxford University Press, 2014); Bisson, *The Crisis of the Twelfth Century*.