CHAPTER II

FLEMISH FINANCIAL INSTITUTIONS FROM THE ELEVENTH TO THE THIRTEENTH CENTURY

1. Central Financial Administration

As a prelude to a comparative study of financial institutions in the twelfth century it is necessary to survey those of Flanders from the eleventh to the thirteenth century. What follows is not a résumé of our present knowledge of the subject but a fresh investigation of the sources conceived on a western European basis from which some new conclusions will emerge.

One generally begins the financial history of the county of Flanders with the famous charter granted by Count Robert II on 31 October 1089. By this charter the count appointed as chancellor and “susceptorem et exactorem de omnibus reditibus principatus Flandrie” the provost of the church of St. Donatian located within the confines of the count’s castle at Bruges. Although on diplomatic and paleographical grounds the authenticity of this charter has been challenged by some historians,


Today it is generally considered authentic. Unfortunately most of the research on this charter has ignored its significance for the early financial history of Flanders. While some historians have argued that the appointment of the provost as chancellor of the count had no practical significance for comital finance, others since the time of Henri Pirenne have begun to understand the importance of the provost’s being given the function of susceptor et exactor as well as chancellor. Pirenne pointed out that as early as 1128 notarii appeared as financial technicians of the count and were subordinate to the provost of St. Donatian in his capacity of susceptor et exactor. It has subsequently been pointed out that since the middle of the twelfth century a growing number of documents show that the administration of comital finance on both a local and central level was entrusted to notarii who acknowledged the provost of St. Donatian as their head and worked under his direction. What is essential is to determine the real significance of the appointment in 1089 of the provost of St. Donatian as susceptor et exactor.

In the account of Galbert of Bruges concerning the murder of Count Charles the Good on 2 March 1127 there is an episode that throws light on the treasury of the count. Hiding in the church of St. Donatian where the count lay murdered were a chaplain, three clerics, the notarius Fromod Junior, and Arnold the chamberlain, all members of the administration of the count. They are discovered by the murderers who then discuss whether they should kill Fromod Junior, “more intimate with Count Charles than others of the court,” or save his life until they

1 Ganshof, in Institutions françaises, I, 381. O. Oppermann has analyzed the content of this charter in an unsuccessful attempt to prove it false (Untersuchungen zur nördniederländischen Geschichte des 10. bis 13. Jahrhunderts, Utrecht, 1920, I, 236-245).


3 Ganshof, in Institutions françaises, I, 382, 420-421.

could extort all the treasure of the count from him and from Arnold the chamberlain.

From this passage it is clear that the custody and probably the direction of the comital treasury which, according to Galbert, contained enormous amounts of coined and uncoined silver was entrusted in 1127 and probably before to the cleric and notarius Fromold Junior and the layman Arnold who was chamberlain. Fromold Junior kept the keys of the treasury; in his capacity as breviator he noted receipts and expenditures, probably of the treasury, on an account (brevé); and he also supplied the count's house at Bruges with grain, wine, and other foodstuffs. Arnold the chamberlain is mentioned as a witness in different charters between 1130 and 1139, and in 1140 there is a reference to his activity in the account of the collector of the fodermolt (a rent) at St.-Winokbergen. On behalf of the chamberlain a messenger came to St.-Winokbergen to collect the denarii of the fodermolt which was obviously earmarked for the treasury, administered at that moment by the chamberlain. Because the order to obtain the money came from the chamberlain, he may be supposed to rank above the notarius who in 1127 shared the administration of the treasury with him. This is a logical conclusion because the chamberlain, as a secular court official, ranked above a notarius of the count. Apart from Fromold's intimacy with Count Charles the Good, which was based on strictly personal grounds, a notary was simply an official placed at the disposal of the chamberlain because of his ability to read, write, and calculate, an ability that the chamberlain as a layman probably did not possess. Such evidence proves that at least until 1140 the camera had an essential if not a central role in the financial administration of the count of Flanders.

In addition to the chamberlain Arnold, Galbert of Bruges mentions two other chamberlains, Gervase of Praet and Isaac, who probably were court officials of the same rank as Arnold. This reference plus others from charters of the count indicates the existence of several chamberlains. It is clear, however, that these two chamberlains had no connection with the administration of the treasury but worked only for the camera. One may conclude, therefore, that within the camera some specialization had been achieved by 1127. That a notary was put at the disposal of the chamberlain Arnold may also be considered as a step in the development of a specialized accounting office within the camera.

The existence of a treasury as part of the camera raises the problem of the authority of the provost-chancellor who since 1089 had been susceptor et exactor of the incomes of Flanders. The central financial administration of the count thus seems to have been composed of two parts, a fact hitherto unnoticed by historians. This division is shown in a charter granted by Count Robert II in 1101 to the chapter of St. Donatian. Referring to the charter of 1089, the count declared that he desired to endow the church of St. Donatian, "inter cetera dispensationis nec officia," with certain privileges. This clearly means that in addition to the church of St. Donatian other branches of the

1 Galbert de Bruges, Ch. XVIII, p. 32: "Interim consilii abbatu Isaac cum Borsierdo, quid melius faceret, utrum ibidem occideret ut vitam adhuc reserveret, donum extenderent ab eo [= Fromoldus] omnem comiti thesaurum simul et ab Arnoldo camerario quem presentem captivasaverant." Ibid., Ch. XIX, p. 33: "Verum tamen fut, quod nullus de curia comiti iis familiaribus esset, cum viveret, neque iis carus sicut prefatus Fromoldus." Ibid., Ch. XVIII, p. 31: "Fromoldus junior, notarius et ceteris de curia familiarius comiti Karolo."  
2 Ibid., Ch. XLIX, p. 78: "Nam vero constitit filium Willelum Ipresensem suscipientes de thesauru comiti Karoli Anglie au monetae quingentas libras." Ch. LXXIII, pp. 120-121: "ut ille captivus inuinueret comitii, qui de canoniciis vel laiciis obtinuerit a preposito Bertiulfo thesaurum ... Inculpavit ergo decanum Heliam pro trecentis marciis, Litteram canoniciam pro ducentis marciis, Robertum custodem ecclesiæ pro culceis et pallis et argento, Radulpum magistrum pro sex scuphis argenteis, Robertum filium Ludgardis pro centum marciis argenti." Pierre was incorrect to consider Fromold a layman (Melanges Julien Huet, p. 747).
3 Galbert de Bruges, Ch. XVII, p. 35: "ex communis consilio prepositi et nepotum ejus et complicate suorum, claues de thesauru comiti a Fromoldo junio, quem captivum tenebant, requirant." See also Miraesus-Foppens, Opera Diplomatica, II, 679: and the remarks of H. Van Houtte, Etudes sur la civilisation flamande au commencement du XIIe siècle, d'après Galbert de Bruges (Louvain, 1898), p. 34; E. Strubbe, Het Fragment van een Graaflijke Rekening van Vlaanderen uit 1140, in Mededelingen van de Koninklijke Vlaamse Academie voor Wetenschappen, Klasse der Letteren, XII (Brussels, 1950), pp. 14-16.
comital government, such as the camera or at least its financial department, were charged with the administration of the finances.

The exact competence of the provost-chancellor in financial matters can be determined in part with the help of Galbert of Bruges. We learn from him that the provost of St. Donatian, although having no control over the treasury of the count, was entrusted with the custody of the "brevia et annotationes de redditibus comites." That this function was of capital importance is proved by the fact that the provost, during the troubles which followed the murder of Count Charles the Good, took particular care of these documents with the intent of putting them at the disposal of William of Ypres whom he favored for the countship.1 Obviously knowledge of the annual revenues due him was essential for a new count if he was to collect and control them.

We learn more about the authority of the provost from another passage of Galbert. When on Ascension Day 1128 the berquarri and custodes curtium came to see the new count, William Clito, staying with his troops at Oudenburg, to render their periodical payments, the count had to send a messenger to Bruges to find and bring to Oudenburg a notarius called Basilius without whose help the count was not able to calculate the payments of these officials.2 Undoubtedly Basilius was a notary in the service of the provost. The account of the jodermolt of St.-Winoksbergen buttresses this argument because it clearly shows the chamberlain receiving the money and the provost as responsible for the account.

The provost-chancellor was entrusted, therefore, with the keeping of the accounts of the fixed revenues of the count and with control over current expenditures of local rent-collecting centers. The chamberlain, on the other hand, was entrusted with the treasury; he received the money and made payments for the count. To put it simply, the chamberlain was a cashier; the provost-chancellor, an accountant.

Did, however, the control of the provost-chancellor extend over all the revenues of the count? In the documents of the twelfth and thirteenth centuries the provost is never said to be receiving money apart from certain revenues due him as an allowance for his office. In the general accounts (Grote Brieven) controlled by the provost the sums due from the local collectors are always said to have been paid to the count except where the entries pertain to the allowance of the provost for his office.3 The preservation of the collector's account of the jodermolt received from St.-Winoksbergen in 1140 among the archives of the provost proves that the provost controlled payments made by this collector to the chamberlain. One may suppose that the chamberlain delivered to the local collector at St.-Winoksbergen a receipt, as for example a tally, which at the end of the year was presented to the provost. Indeed the examination of tallies is mentioned in the thirteenth century as a privilege of the provost.4 Had the provost, moreover, received cash revenues, he would not have tried so obstinately in 1127 to get hold of the count's treasure. It would seem, therefore, that the title of susceptor et exactor bestowed on the provost in 1089 must be understood in a restrictive sense, that is, that the provost was simply an officer responsible for the collection and supervision of all the accounts of the local collectors, for which purpose he possessed some coercive jurisdiction. It was the chamberlain, however, who received the money. For the present it can only be said that the authority of the provost extended only over those revenues of which he kept the brevia et annotationes, that is, the fixed and regular revenues of the count.

From the Grote Brief of 1187 we first learn definitely how the count's revenues were collected. There were offices in the

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1 Galbert de Bruges, Ch. XXXV, p. 57.
2 Ibid., Ch. CXII, p. 139; "Pridie kalendas juni, in die Ascensionis Domini, ex Oldenburg missit quemdam monachum nomine Basilium comes Willelmus, precipiens notario suo Basilio, ut ad se festinaret, eo quod in presentiam suam berquarri et custodes curtium et reddituum suorum rationem debitorum suorum redditori venissent."
3 Strubbe, Fragment, p. 19.
4 Ghent, Rijksarchief, Fonds Gaillard, no. 728: Ius Notarii Flandriae.
5 Strubbe, Fragment, pp. 15-16.
7 Verhulst and Gyaeling, Compte général, pp. 77-101, 122-128.
most important administrative centers of the county (châtellenies) and in smaller exploitation-centers encompassing a group of the count’s manors where the count’s revenues from these regions were centralized by a receiver. If several of these offices were established in one locality or within one circumscription, there was some specialization in the revenues collected as, for example, corn, animal produce, dairy produce, and money, so that the offices were distinguished by the names spicaria, lardaria, vaccaria, and brevia. In Bruges, where the central organs of the financial administration were located, there were other specialized offices known as the magna brevia and brevia camere. Though most of the revenues of the local offices came from the count’s domain, some came from tolls, mints, jurisdictional rights, and special taxes levied by the count as ruler of the county; these latter revenues were rare, however, in the general account of 1187. During the twelfth century these revenues were collected by special receivers, whose accounts were not incorporated in the Grote Brief, as was the case for some tolls collected by telonearii, or some incomes from mints collected by monetarii, for profits of justice collected towards the end of the twelfth century by the bailiffs, and for revenues from the sale of the comital waste lands. These revenues only became important in the twelfth century with the economic revival and the centralization of comital government.1

During the second half of the twelfth century the more lucrative revenues were no longer collected by the spicaria, lardaria, and brevia but by particular receivers. Although all revenues except for certain tolls and taxes had to be collected locally before being turned in to a central treasury, the general evolution of the later twelfth century was toward financial centralization. It is therefore probable that from the early twelfth century there were two distinct types of comital revenue, that collected by territorial receivers of the spicaria and brevia and that which went directly to the treasury. In general the former comprised the fixed and regular revenues of the count; the latter, the casual revenues. By the thirteenth century with the manorial economy yielding to the money economy the fixed revenues accounted for yearly in the Grote Brief became less important than the casual.

That the authority of the provost-chancellor extended only to the yearly audit of the receipts and expenditures for which the collectors of the spicaria and brevia were responsible and which were recorded in the Grote Brief accounts for the eclipse of this officer in the late twelfth and thirteenth centuries. Meanwhile one can assume that the chamberlain who received all the old comital incomes as well as the new made possible by the reviving money economy increased his authority. We do know that in the first half of the thirteenth century a cleric acted as receiver of the count and was considered the head of a new accounting office1. It seems certain that this cleric was first in the service of the chamberlain and superseded him when the financial administration apparently had to be reorganized to handle the new incomes. About the middle of the twelfth century the functions of all the old court officials, including the chamberlain, became purely honorary and hereditary.2 The clerical-notary thus became the head of a treasury independent from the camera. This new treasurer developed an administration that replaced the old accounting-office of the provost, a development which led to the treasurer’s becoming the principal financial officer in the second half of the thirteenth century4.

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1 Luykx, Graafelijke Financiële Bestuurinstellingen, pp. 52-62.
2 Ganshof, in Institutions françaises, i, 379-380.
3 The financial competence of the camera was henceforth limited to receipts and expenditures of the brevia camere, an office at that time probably organized as a part of the redeninge.
4 We disagree with Luykx that these changes were made without protest from the provost-chancellor. The document in question was not an official record of the provost-chancellor’s privileges but a defense against the loss of his authority (Luykx, Graafelijke Financiële Bestuurinstellingen, p. 64).
2. Territorial Administration of Comital Finance

Having traced the development of the central financial administration down to the thirteenth century let us now turn to the relation between the provost-chancellor and the system of spicaria and brevia. The oldest centers for the collection of revenue were established at castra, generally erected between the beginning of the tenth and the middle of the eleventh centuries. It may be assumed that the oldest spicaria (Bruges, Ghent, Douai, Ypres, Bruges, Winoksbergen, St.-Omer) were organized along with these castra. In regions where the landed possessions of the counts were scattered or where they were not organized in manorial units, castra were like the centers of large Carolingian villae, serving as autonomous rent-collecting centers within the spicaria system or even within the circumscription of a spicarium itself (i.e., Roeselare, Harelbeke, Maldegem, Coudeserve, Haze-brouck, Watou).

During the countships of Baldwin IV and Baldwin V castra became the centers of new administrative circumscriptions, the châtelennies, controlled by châtelains. At this time the counts apparently restricted the financial authority of the châtelains by removing the spicaria from their control. This can be seen in the administrative reforms which the count instituted in the châtelennie of Ypres between 1126 and 1134. During the eleventh century Ypres had been the center of a large comital manor where there was a castrum and a spicarium. Originally a part of the châtelennie of St.-Omer, this manor was organized as a separate châtelennie in the second half of the eleventh century. The office of châtelain, however, was entrusted to the domanial reeve (liaus propositus) who thus held both offices. Because the châtelain of Ypres was involved in the murder of the Count Charles the Good (1127), he was removed and his two functions were divided. Henceforth the keeper of the spicarium was distinct from the châtelain.

What kind of officer, then, was entrusted with the collection of the revenues of the spicarium? For a long time historians have adhered to the opinion of Pirenne that the notarii were appointed receivers of all local rent-collecting centers. This view, however, is not substantiated by the evidence. First it must be noted that about 1177-1187 only some local rent-collecting centers were headed by notarii; most were administered by laymen, including members of the nobility such as the widow of the châtelain of Douai, who was receiver of the spicarium at Douai, and her son Peter, who was receiver of the brevia of Lécluse. Other laymen collecting revenues were the venatores who administered the brevia of Aalter and the bardarium of Bruges; such servientes of the count as the receiver of the spicarium at Ypres and the receiver of the spicarium at Hazebrout; a certain cleric Peter who was bailiff and comital receiver at Hesdin; prepositi at Bapaume, Halluin, and perhaps Lille; a dispensator who was receiver of the spicarium at Courtrai; and a prepo who was receiver at Deinze. Though one might suppose that these laymen had recently superseded the notarii as receivers, this does not seem to be true. This change really took place at the end of the twelfth century and the beginning of the thirteenth.

There is however evidence showing that since the end of the eleventh century notarii had not administered all the local rent-collecting centers. The spicarium of Ypres, for example, was administered by a prepositus up to 1127. We do not know what official replaced him, but it may have been the son of the former prepositus who, like his father, continued to bear the title of...

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3 The castrum was not part of the fief of the châtelain (Ganahof, In Institutions francaises, p. 401). Châtelains did, however, administer and hold in fief important comital revenues (W. Blommaert, Les châtelains de Flandre, Ghent, 1915, pp. 190-191, 195, 221). The châtelains of St.-Omer controlled the foragium, but at Douai and Lille the profits from this right were collected by the receivers of the spicarium (Verhulst and Gysseling, Compte général, pp. 157-168).
4 Koch, Rechterlijke Organisatie, pp. 95-104.
châtelain or vicemones though he may in fact have been a notary. If he was indeed a notary, it was by accident, because he was appointed receiver for merely personal reasons. This means that the office of receiver of the spicarium of Ypres was not deliberately entrusted to a notarius, a conclusion supported by the vagueness of the title borne by the receiver of this spicarium in 1161. At this time he is not called notarius but "[il]le qui Ypris ministreium victualium nostrorum tenuerit." This conclusion is corroborated by the fact that in 1187 the receiver of the Ypres spicarium, Heinricus de Paskendale, was no notary, but bore the title of serviens comitis and justiciarius Yprensis. He was indeed the precursor of the bailiff, and perhaps the first bailiff of Ypres.

The case of Ypres does not stand alone. Simon, dispensator at St.-Omer in 1092, 1093, and 1128, and charged with the payment to the abbey of Ham of an annual rent of 100 s., has been hitherto considered a notarius. What is striking, however, is that his successor Robert is mentioned in 1138 as dispensator. And yet none of the twelfth-century dispensatores have been proved to be notaries. The dispensator of St.-Omer, who administered the officium at St.-Omer from 1092 to 1138 must therefore have been an official of another type; he was in fact a local seneschal. Not only is dispensator synonymous with seneschal and their functions identical, but there is a further argument in favor of this view. Count Thierry of Flanders, granting privileges in 1160 to the inhabitants of the villes neues of Berquin and Steenwerck, ordained that their offences should be judged by the dapifer on the placitum generale. The count evidently did not mean the dapifer Flandrie, but the local dapifer who could be none other than the receiver of the spicarium of St.-Omer because Berquin and Steenwerck were at that time part of this circumscription. Finally, it should be noted that Reinoud of Aire, dispensator in 1163, became bailiff of St.-Omer in 1191. As at Ypres, therefore, the receiver of the spicarium at St.-Omer was originally a local seneschal (dispensator-dapifer) who eventually became the bailiff. At Courtrai also, the spicarium may have been administered by a dispensator as early as the middle of the twelfth century. Between 1151 and 1164 a certain Rogerus dispensator is mentioned in several charters. We can identify him with Rogerus, receiver of the spicarium at Courtrai in 1187, or with his son, because during the first half of the thirteenth century a Roger [of Bellegem] is not only receiver of the spicarium at Courtrai but also holds the hereditary title of dispensator. From the five dispensatores of the twelfth century noted above, three can be identified as receivers of spicaria, and it is not impossible that the other two were also.

1 Koch, Rechterliche Organisatie, pp. 101, 104.
2 L. Gilliottas-Van Severen, Coutume de la ville et châtelenery de Furnes (Brussels, 1897), no. III, pp. 20-22; P. Thomas, Textes historiques sur Lille et le Nord de la France avant 1789 (Lille, 1936), II, no. 83, pp. 259-262. At this time the receiver of Ypres did not have to be a notarius and he certainly was not a local seneschal.
5 Ibid., pp. 1, 37.
7 E. Warlop, "De dispensator van de Graaf van Vlaanderen (1093-einde 11e Eeuw)," Verslagen en Mededelingen van De Leigouw, V (1963), pp. 31-43.
It has been concluded that as early as the first half of the twelfth century and perhaps even at the end of the eleventh prepositus, dapsiferi, or dispensatores may have been receivers of local rent-collecting centers. We believe also that they formed the majority of the local receivers and that they were only gradually replaced in most places by notarii.

In the first place notarii only appear frequently in the records towards the end of the eleventh century, and not until the reign of Count Thierry (1128-1168) are they mentioned explicitly as the count’s local receivers. Secondly, it should be pointed out that the fiscal circumscriptions of Harelbeke and Cassel were called prefectura and castellatura already in 1075 and 1085. This presumes that the heads of these fiscal circumscriptions were originally prepositi or castellani. A. Koch has drawn the parallel between Ypres and Harelbeke. At the end of the eleventh century Harelbeke was an important domaniaal unit, headed by a prepositus (laicus) who at the same time probably acted as receiver of this fiscal unit. Later in the twelfth century his fiscal duties were given to a notarius. In the third place it is striking that during the twelfth century notarii are found as receivers in the three main châtellenies of Bruges, Veurne, and Ghent; in rent-collecting centers of recent creation such as the census of Diksmuide and Courtrai; in the centers of châtellenies of recent creation such as Aire and Cassel; and in former domaniaal units such as Harelbeke and Roeselaere where the counts as private landowners could more easily carry through reforms. Lastly, the collecting of the comital revenues within fiscal circumscriptions was entrusted to precones, prepositi, or villici, all officers who had mainly judicial functions. Obviously the head of these officials within a given circumscription was originally a judicial officer with authority over finance. In large circumscriptions like the châtellenies of Ypres this officer was the châtelain; in smaller circumscriptions like Harelbeke, Lille, and Bapaume this officer was the prepositus. Even notarii continued to be entrusted with judicial functions.

Besides these fiscal circumscriptions, other rent-collecting centers were administered by local officials called dispensatores, dapsiferi, and venatores whom the counts began gradually to replace at the end of the eleventh century with notarii. The objective of the counts was to keep these local collectors from becoming too powerful and from making their offices heritable and feudal. Except on the strictly local level where precones, prepositi, and villici continued to collect the comital revenues, the mandate of these officials was therefore limited to merely judicial matters with the notarii, who were clergymen and non-vassals, becoming the principal financial officers. Though at first this reform only succeeded in the domains that were large and where the counts could interfere with the appointment of officials, by the middle of the twelfth century notarii were the principal receivers of the comital income.

In the second half of the twelfth century the notarii in turn yielded to another type of financial officer—noble laymen who held their offices in fief. This feudalization of the spicaria and brevia was complete except for some rent-collecting centers administered by clerici which the counts retained under their direct authority. Notarii were also replaced in the central administration, this time by clerici. Often it meant only a change in title because some notarii are known to have become clerici.

This change in local financial administration is explicable by

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1 See above, pp. 21-23. This was probably true for the prepositi serving in 1187 as receivers at Bapaume, Lille, Halbin, and Hesdin; for the prepo acting as receiver at Deine; and for the venatores serving in 1187 as receivers of the brevia and loddarium at Aiter and Bruges.

2 Vercauteren, Actes, pp. 1-11; Nové, Baillis contaux, p. 31. The following quotation comes from an unpublished charter of Count Thierry in 1157: “preposito Brugensi et notariis mei qui Furnis redditis meos colligitur predictam pecuniam suntio sacrarum monuialum sine dilatatione solvere firmiter inungeo” (Archives Départementales de Maine-et-Loire, no. 275 H 1). It was only after Philip was associated with his father in the government of Flanders in 1157 that notarii are cited frequently in the charters.

3 Vercauteren, Actes, no. 3, p. 6; no. 6, p. 18.

4 This was the case at Harelbeke where, as at Ypres, he was called laicus prepositus (Koch, Rechterlijke Organisatie, pp. 143-144).

5 See preceding note and Verbulst and Gysseling, Compte général, p. 110.
the decrease of the old revenues of the spicaria and brevia and by the development of a new administration under the chamberlain headed by clerici responsible for new revenues collected outside the spicaria-brevia system, as well as by the development during the last quarter of the twelfth century of a new financial and judicial officer—the bailiff.

Although H. Nowé has proved that in some cases notarii became bailiffs and that the judicial tasks of the notarii fell to the bailiffs, we can extend his thesis to some receivers who were not notarii. As we have seen, the receiver of the spicarium at Ypres in 1187 (justiciarius Yprensis), though not a notarius, was the first bailiff of Ypres. We have also seen that the dispensator of the spicarium at St.-Omer became a bailiff about the year 1191 and that the receiver of the brevia of Hesdin in 1187 was also a bailiff. The Nowé thesis may therefore be expanded to say that the first bailiffs of the counties were generally chosen from the receivers of spicaria and brevia, whether they be notarii, dispensator, clericus, or servientes comitis, that while still serving as receivers they began to perform the duties of a pre-bailiff, and that soon they lost most of their financial duties and became simply a bailiff. They retained, however, several duties performed formerly as receivers, such as the payment of current casual expenses. Naturally, therefore, these expenses, which appeared in the Grote Brief of 1187, do not appear in the next extant Grote Brief of 1255.

As with the notarii one hundred years before, the bailiffs evolved in response to the comital desire for better control over local administration. The counts wanted officials whose offices were non-hereditary and non-feudal and whom they could replace at will. Feudal custom and heritability were so strong that some notarii had succeeded in making their offices feudal. The non-feudal bailiffs replaced the notarii and, though their functions were primarily judicial, they retained some financial competence and were considered in the same category as the other receivers of the count who stood outside the spicaria-brevia system such as the telonearii and monetarii. If the counts permitted local receivers of the old comital income to hold their offices in fief, it was because this income constantly declined in value.

When the provost of St. Donatian was appointed in 1089 susceptor et exactor of the income from the comital domain, he was also given a magisterium over the various officials connected with finance on a central and local level. But it was not his authority as magisterium which gave the provost-chancellor supervision over the accounts of the notarii and other income-collecting officers of the court in the annual audit sessions known as the redeninge (French, renenge).

By the thirteenth century when we begin to know something about the redeninge it was a meeting held once a year around 24 June with the purpose of auditing the accounts of the receivers of the spicaria and brevia and of adjudicating disputes connected with the comital revenue not able to be settled on a local level. This assembly was composed of all the receivers who administered spicaria or brevia summoned by written order of the provost who presided over the audit. When the redeninge acted as a court the provost presided only in the absence of the

1 Ibid., pp. 41-42.
2 Nowé, Baillis comtaux, pp. 38-43.
3 Ibid., pp. 174-181.
4 It is possible that among the receipts of the bailiffs which were both judicial and manorial some had been collected by receivers of the spicaria and brevia and had not been entered with the ordinary revenues in the Grote Brief (Verhulst and Gunsingeling, Compte général, p. 40).
6 LeC. P. Serrure, Cartulaire de Saint-Bavon (Ghent, 1836-1840), no. 231: "in sancto Johannis Baptistae" (1241); Luykx, Grafelijke Financiële Bestuursinstellingen, no. 100, p. 419: "in sancto Dominico anno Domini 1273 circa Nativitatem beati Johannes Baptistae observandis." It is not certain that this was a fixed date at the end of the twelfth century. In 1187 the redeninge was held 1 to 9 June. In any event the redeninge was always held after Ascension Day.
7 In 1187 the redeninge was at Ypres but in the thirteenth century was held more often at Lille.
8 This was the case in the thirteenth century although it is possible that in the twelfth century the composition of this court was broader (Ganshof, in Institutions françaises, 1, 393).
count\(^1\). The count was in fact the presiding officer of the redeninge, although in practice he left this task to the provost. This and the fact that the notarii in the twelfth century and the feodales homines ratiocinatores in the thirteenth were members of both the redeninge and the count’s curia shows that the redeninge was but a specialized financial session of the curia\(^2\).

Until 1157 financial matters were treated in general sessions of the curia\(^3\). Specialization came gradually with the need to audit the accounts of the notarii and with the old court officials’ becoming honorific. Sometime before 1190, and definitely by 1187, the redeninge functioned as a specialized session of the curia\(^4\). Perhaps antecedents of the redeninge may be seen in the local audit-sessions, also called redeninge, held during the third quarter of the twelfth century. In 1167, 1170, and 1178 meetings of the local redeninge were held at Veurne. Summoned by the provost and presided over by him, the local receivers of Veurne and its neighborhood met to settle disputes over the count’s domain and to conduct transactions related to the comital landed possessions\(^5\). Though mention of such sessions is limited to Veurne, it is possible that such local sessions were held in other places\(^6\). Can one not suppose that about the same time the central redeninge modeled on these local redeninge and composed of

\[\text{ratiocinatores suprmi} \text{ came into existence? How the accounts were audited before the existence of the redeninge is a matter of speculation. We can only suggest that judicial questions were settled by the count’s curia.}\]

3. Exploitation of the Comital Domain

With the Grote Brief of 1187 now in our possession it is possible to understand the exploitation of the comital domain. Comparing the Grote Brief of 1187 with that of 1255, one sees a striking fact: the majority of receipts and expenditures remain unchanged, a situation which cannot be explained by the fact that by 1255 most offices of receiver had been feudalized. Most expenditures which remained unchanged represented fixed rents granted by the counts on certain revenues in the form of tithes (redecimae), money fiefs (feoda), or alms (eleemosinae)\(^1\).

We have little evidence relating to comital receipts. That most expenditures in the Grote Brieven of 1187 and 1255 remained fixed suggests that the receipts must also have been invariable. But how does one explain this uniformity of receipts? In the account of 1187 certain sums are accompanied by the notation hoc anno\(^3\). This would suggest that the sums so marked could change from year to year. This does not mean, however, that they necessarily did, or that other sums not so marked were necessarily fixed and invariable. While this evidence is of no help, it is significant that in the Grote Brief a large number of receipts in money and in kind are in round figures. The following examples of receipts in kind are typical:

\[\begin{align*}
\text{Coudesura: (}) & \text{ caput eius tritici} & 50 \text{ h.} \\
& \text{caput avene} & 450 \text{ h.} \\
& \text{galline} & 25 \\
& \text{ova} & 250 \\
\text{Hasbroc: (}) & \text{caput eius tritici} & 12 1/2 \text{ m}^3 (= 100 \text{ h.}) \\
& \text{caput avene} & 700 \text{ h.} \\
& \text{galline} & 40 \\
& \text{ova} & 400
\end{align*}\]

\(^1\) Verhulst and Gyseling, Compte général, pp. 128-137.
\(^2\) Ibid., pp. 43, 46.
\(^3\) Ibid., p. 160.
\(^4\) Ibid.
Ypris: (1) caput eius triticci ex Duvenhof
   ex Hersela 12 1/2 m² (= 100 h.)
   caput avene, ex Duvenhof 10 h.
   ex Hersela 40 h.
   gallina ex Ypра et Diccabusc 40
   ex Duvenhof 40
   ova ex Ypра et Diccabusc 400
   ex Duvenhof 400

Gandavum: (1) caput avene ex Haltra
   ex Roingem 400 h. (huc anno)
   ex Somergem 200 h. paratum
   200 h. imparatum

Similar cases can be found in the accounts of Lille and Hesdin, of the spicarium and the lardarium at St.-Winoksbergen, of the spicarium at Diksmuide, and of the lardarium at Veurne. It is striking that the figures quoted above are either invariable from one place to another or that there exist arithmetical proportions. We see these proportions between gallina and ova (ova = gallina \times 100) and between the figures for triticum and avena (for example at Hazelbrouck and Ypres: triticum: avena = 1/7).\(^1\)

Apart from the suggestion that these arithmetical proportions facilitated the collection of certain revenues, it is obvious that the round figures did not represent the sum of renders in kind due from comital tenants.\(^2\) It must be concluded that these round figures represented fixed payments which had to be rendered annually by local collectors to the regional receivers. Many receipts in money were also expressed in round figures. This was usually the case for receipts of the count from tolls, mints, judicial profits, and sometimes from offices (ex praepositura, ex preposito).\(^3\)

That these incomes were expressed in round figures shows that they were not received directly from tenants but were lumped together by local receivers prior to receipt at regional centers. While this means that some large manses (curtes) were no longer managed directly, direct exploitation still existed on the comital domain in 1187, on, for example, certain curtes within the circumscriptions of Lillers, Lens, Hesdin, and Aalst, and perhaps on the grangiae at Lécluse, Bapaume, and Geraardsbergen.\(^4\) No evidence, however, shows the legal arrangements for farming out the comital revenue to receivers. There are at least three possibilities: revenues were farmed out either for life or a fixed term, they were let out at a quit-rent (censu), or they were granted in fief. Whatever the method used made little difference; this probably explains why there is no mention of the system used even when comital finance underwent radical change at the end of the twelfth and the early thirteenth centuries.\(^5\)

Despite the silence of the records there is some argument for the farming of the revenues. The toll of St.-Omer, which in 1187 no longer was audited at the redeninge, had been farmed in 1128 by William Clito to the inhabitants of St.-Omer in perpetuo censu in return for a yearly sum of 100 s.\(^6\) Though a quit-rent was perpetual the word perpetuos was nevertheless placed in the charter. Like J. F. Niermeyer we consider this transaction as creating a fee-farm, a conclusion supported by several thirteenth-century texts.\(^4\) In a document of 1233 concerning the rights of the provost-chancellor a distinction is made between the count's revenues which "temporaliter ad censum conceduntur" and other revenues. Here census clearly has the meaning not of quot-rent but of a fixed-term lease. We can infer that this type of farm was of recent origin. In the renengelle account of 1296 the censu entered separately next to the revenues from spicaria and breviae and next to the rentes hors renenghe were likewise short-term leases of various revenues. This type of farm was used especially with tolls during the thirteenth century, and in the twelfth century was even used for revenues

\(^1\) Ibid., p. 185.
\(^2\) Ibid., p. 143.
\(^3\) Ibid., p. 188; St.-Winoksbergen (lardarium).
\(^4\) Apropos of this conclusion see the remark of F. W. Maitland, Domesday Book and Beyond (Fontana Library, London, 1960), p. 184.
\(^5\) For examples see Verhulst and Gysseling, Compte général, pp. 142, 146, 156-158, 163, 167, 172, 178, 181.

Ibid., pp. 161-165, 193, 158-159, 192.

4 Though numerous changes occurred in the late twelfth and early thirteenth centuries they are not reflected in the Grote Brief of 1255 which differs little from that of 1187.


5 Warnkoren, Flandriæ Staats- und Rechtsgeschichte, III, 2, no. CX.

6 Luyks, Grafelijke Financiële Bestuursinstituties, pp. 51-52.
audited at the redeninge. In the censes of the renenghelle of 1296 there is, for example, an entry traceable to the Grote Brief of 1187: "de le cense de Vrasene en Waize fait par Baudouin le Ghent et fina li cense a le Nativite S. Jehan Baptiste en lan LXXXVI dont li somme est par an 12 s." This entry undoubtedly refers to the receipt ex censu Frasene 6 l. Andwerpenses in the Grote Brief of 1187, which is identical because 1 d. Andwerpensis = 2 d. Flandrenses. The revenues from the Waas circumscription, of which this entry is a part, were dropped from the redeninge between 1187 and 1255 and were transferred to the rentes hors renenghe. That the item ex censu Frasene was detached from the other Waas revenues and entered separately under the censes de Flandre was quite normal. It is clear that the word cense in the Grote Brief of 1187 corresponded to the word cense in thirteenth-century documents and that its meaning in both cases was "farm." The only difference was that the cense of Vrasene in 1296 was a fixed-term lease, while that of 1187 may have been a fee-farm.

To support the assertion that cense in the Grote Brief of 1187 meant "farm" let us cite some characteristic examples. Most receipts ex censu consisted of money, though there were some farm-rents in kind, as is seen in the account of Bapaume where there were certain quantities of wheat and oats ex censu and receipts ex terragius. It should be noticed that the receipts ex censu often in round figures either represented most of the money received from a circumscription (for example Aire: 40 l. from a total of 87 l.; Hardebeke: 47 l. from a total of 47 l.; Bruges-brevia de Roia: 215 l. from a total of 382 l.) or all of it, as was the case at Locres, Houtem, and Aalter, centers which may have been established to collect the farms. The item "In nummis ex censu Lierii cervisie, anserum, trabonum, caponom 105 l.

1 Algemeen Rijksarchief at Brussels, Rekenkamer, Rolrekening, no. 266 (renenghelle of 1296).
2 Verhulst and Gysseling, Compte général, pp. 145, 68-69.
3 They no longer appear on the Grote Brief of 1855.
4 Verhulst and Gysseling, Compte général, p. 197.
5 Ibid., p. 159.
6 Ibid., pp. 155, 170-171.
7 Ibid., pp. 100-102, 146, 89, 98.

16 s. preter 1 obolum" in the account of Lillers may be interpreted to mean that the domanial rents consisting of beer, geese, bustards, and capons were farmed as a whole for a fixed rent. While the receipts of wheat and oats ex redditibus (domanial rents) were entered separately (ex redditibus tritici 27 1/2 boistenus. . . avene ex redditibus 3 m³ 4 casae), this was not the case for beer, geese, and the like, which consequently must have been farmed out as a whole. Unfortunately it is only for Lillers that we have a detailed description of the farm. Consequently we cannot say what revenues were farmed out and entered as a single item ex censu in the Grote Brief. Probably they consisted of domanial rents of various kinds, and this would explain why the entry ex censu does not appear with revenues from a single right such as tolls, mints, justice, and tithes farmed out and collected in round figures where the phrase ex censu was obviously considered superfluous.

To buttress this argument we may cite a charter of Count Baldwin IX from about 1201. To the priest of the chapel in his castle at Ghent the count granted, among other revenues, "de decima de Borst, quam Rodulfus notarius sub censu tenet hereditario 4 libre." Reference to this rent in the Grote Brief of 1187 is found in the account of the spicarium of Aalst: "ex Burst pro decima 4 l. hoc anno." From this evidence we can infer that in 1187 a person, perhaps Rodulfus, held the title of Burst in fee-farm for a payment of 4 l. Even though the Grote Brief does not list this receipt as ex censu we may conclude that by 1187 a large number of the count's revenues were farmed out. This means that their collection on the local level was entrusted to men, mostly officials of the count though some may have been private persons, who kept the real produce of the count's domain for themselves and in exchange paid to the receiver of the circumscription a yearly fixed rent, generally in a round figure, of either money or kind.

1 Ibid., p. 161.
2 See above, p. 32, and p. 30, n. 5.
3 Ch. Duviere, Actes et documents anciens intéressant la Belgique (Brussels, 1903), new ser., no. 140; Strabbe, Egidius van Breedene, no. 1.
4 Verhulst and Gysseling, Compte général, p. 193.
5 As was the farm of the toll of St.-Omer.
All revenues, however, were not farmed out. Some large manors in the south of the county were still held in demesne. Some dominial revenues were paid by local officers directly to the receivers of the spicaria. In Flanders the receivers of the spicaria and brevia did not farm out the revenues as did similar officers in England and Normandy. Had they done so the receivers would not have rendered detailed account of their revenues in the Grote Brief of 1187 as was usually done. Some receivers, however, rendered account for only one or two sums which generally represented from 80 to 100 per cent of the total receipts of their circumscriptions. An example of this was the scaccarium at Veurne for which the following was the only receipt entered: “Caput eius in nummis 777 l. 10 s. 8 d. Ex incremento 58 s. 5 d.”1 That the relatively low sum of the incrementum was not incorporated into the main receipt but entered separately suggests that the main receipt was a fixed sum which may be considered a farm-rent. This reminds us of the practice in the Norman rolls where the incrementa of the farm, like the revenues extra firmam, were listed separately instead of being incorporated into the main receipt2.

The accounts of the spicarium and the census of Courtrai are more informative. The total income of the spicarium consisted of oats comprised of only two sums: “Caput eius avene 1600 h. preter 1 h. Ex ministerio Hugonis notarii avene 2000 preter 14 h.”3 Here the caput avene, a round figure, was the product of the farm-rent. It is significant that the only receipt of the census at Courtrai in 1187 was 50 l. because in 1255 it was farmed out for a fixed rent of 60 l. which was just double the amount of 11874.

In the account of the lardarium of Courtrai all the various products are listed; this makes it difficult to suppose that the receipt of the lardarium was farmed as a whole.5 This practice may be accounted for by the ancient origin of the account. At some time oats and money were taken from the lardarium to form receipts farmed at two separate rentollecting centers. Apparently this was also the case with the receipts of Hardbeke (brevia and spicarium), Deinzee, Condesure, Hazebruck, Watou, Roeselare, and Diksmuide (spicarium) where the receivers farmed out all the revenues. In those rent-collecting centers with revenues of a diverse nature the receivers farmed out only that part of the revenues appearing under the rubric caput eius which always listed receipts from a given product6. In such cases the caput represented the total of each product received without indicating its origin.

There were, then, three principal methods for the collection of the comital revenue in 1187. First, in some circumscriptions all the revenues were farmed by the receivers. Either these circumscriptions were generally small with a large manor as the center or only one kind of revenue was received from them. Secondly, there were circumscriptions where the receivers merely farmed the caput of a series of products and collected, besides, the revenues not incorporated in the farm. These circumscriptions were in the majority in 1187. Lastly, there were circumscriptions in which the receivers did not farm out any of the revenues.

We now have answers for some problems hitherto unsolved. We now know from which cash sums receivers had to pay the augmentum denariorum for which they were indebted as a supplement for part or all of their receipts when the nummi fortis were converted into current denarii5. We know further from which cash receipts some receivers made payments to the counts over and above their revenues and for which they were reimbursed4. If these receivers were farmers of the comital revenues, then the difference between the real product of the revenues farmed and the total of the farm-rent constituted their profit and a reserve from which they could make payments.

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1 Ibid., p. 47. There are examples in the accounts of St.-Winoksbergen (spicarium), Diksmuide (census), Bruges (spicarium), Bruges (brevia de Royer), Veurne (spicarium), etc.
2 Ibid., pp. 64-65.
3 Ibid., p. 60.
The Comital System of Accounting

The Grote Brief of 1187, our only source of knowledge on the accounting system, is composed of accounts of the more than forty receivers of the circumscriptions comprising the comital domain. It was these receivers and not their subordinates who rendered account yearly at the redeninge. We cannot say when this accounting began, but as early as the late eleventh century some circumscriptions were considered fiscal units. In this early organization the annual income from each fiscal unit was not fixed or known in advance, as was the case for most prévôtés and vicomtés in Normandy and the French royal domain. Only in a few circumscriptions were the revenues farmed as a whole. In most circumscriptions the total of the receipts was made up from all the revenues listed item by item. The order of the products, though not fixed, generally was wheat, oats, and eventually other cereals; animal products (cows, lambs, chickens); dairy products (cheese, butter, eggs); and money-rents, with the total for each revenue entered separately. This total was arrived at in the following manner. First came the caput of the main income which often can be identified with the farm-rent of the receiver of the circumscription. Then followed the receipts of this income not incorporated into the farm or which were an increment over it. Finally came the direct revenues of this income paid by subordinate officers or farming agents who, though rarely named, are listed as precones, villici, and ministri.

The receipts are followed by separate entries for the expenditures, also grouped income by income. The sum of the expenditures of a given income preceded the balance, which in most cases was immediately converted into money. This method facilitated the computation of the total balance for all the incomes. Consequently the next payment due to the county by the receiver of a circumscription was nearly always a sum of money.

It is clear from the preceding that, despite final conversion into money, the calculation of receipts and expenditures product by product was of fundamental importance. This archaic custom still in force as late as 1187, while suggesting the origin of the system, does not allow us to say more than that the systematic conversion of receipts and expenditures in kind into money was of recent origin. There are cases still in 1187 where the next payment due by the receiver had to be made in kind, either from supplies collected during the year or those stored in the spicarium. In other cases only part of the balance of a product was converted into money while the other part was stored.

Charters by which the counts granted annual incomes from certain circumscriptions to churches show that until the second quarter of the twelfth century these incomes were generally in kind, such as cheese and herring. By the end of the twelfth century, however, most incomes so assigned were in money. Only at this point were auditing sessions, such as the redeninge, technically possible. It is significant that this development coincided with the generalization of the notarii as receivers and with the separation of the treasury from the camera under the direction of notarii. Despite this conversion of incomes in kind to money on the central level it must be remembered that locally incomes were collected product by product and not converted. In 1161, for example, the rents from the inhabitants of the newly founded village of Woesten, northwest of Ypres, had to be paid in kind at Ypres, each product at a different term. In 1187 it was only in one or two circumscriptions that receipts in kind were converted into money at the local level. Not until the fourteenth century was a topographical order substituted for the old system of product by product.

Previously it was suggested that until the middle of the twelfth century there was no central auditing system but that auditing occurred only locally for the circumscription. This conclusion rested upon the existence of local assemblies (known as redeninge summoned and presided over by the provost-chancellor between 1167 and 1178) of the count’s receiver at Veurne. The profits from the cutting of the tallies received by the provost-chancellor

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1 Verhulst and Gyseling, Compte général, pp. 55-57.
2 Ibid., pp. 135-137.
3 See the charter cited on p. 22, n. 2.
4 Verhulst and Gyseling, Compte général, p. 55.
5 Monier, Institutions financières, p. 44.
6 See above, p. 28.
in the thirteenth century probably derived from the twelfth-century redeninge at Veurne and at St.-Winoksbergen.

Over these local redeninge was established during the second half of the twelfth century a central auditing meeting of the raticciatores suprini. The Grote Brief of 1187 indicates that this session was held in early June; later and during the whole thirteenth century it was held on 24 June (Nativity of St. John the Baptist). This session was held when the payments from receivers of the spicaria were due. In reality the payments of the receivers were due at the treasury three times a year: within the week following St. Martin's Day (11 November), on Candlemas (2 February), and on Ascension Day, but the final audit of the redeninge was only held after the three payments had been made and as soon as possible after Ascension Day. It follows therefore that the redeninge was concerned only with the audit of accounts. During the redeninge only the net debt remaining after the third payment on Ascension Day was probably cleared off. In the Grote Brief of 1187 the entry inde datum comiti cum radiis consequently refers to payments into the treasury made prior to the redeninge. The entries debet adhuc or remanet sub eo represent the debt remaining which was completely or partly settled at the redeninge, or sometimes not settled at all. Where receivers had paid their total net debt before the redeninge, their account ended simply with the notation quot totam solvist.

Information on auditing the accounts of the receivers of the spicaria and brevia at the redeninge is lacking. Probably the accounts of preceding years and other written documents enabled verification of the farms and other revenues. Tallies served as vouchers for payments made into the treasury at the three times of payment. The redeninge was a meeting where all present were able to observe and give their approbation to the calculations connected with the auditing. This was achieved by the use of counters moved about on a table covered with a cloth lined into columns, a system which employed the principles of the abacus. The word scaccarium by which this system was known is found for the first time in Flanders at the beginning of the thirteenth century to describe the local redeninge sessions of the brevia at Veurne and the magni brevia at Bruges. Because these were centers for the collection of revenue in money it was natural to use the system of the abacus. At the annual general redeninge where all receipts and expenditures including those in kind were converted into money we can suppose that this implied the use of the scaccarium even though it was not so called. It should be remembered that the auditing body of Normandy long bore the name curia before being called scaccarium. It is logical to assume, therefore, that the scaccarium system of accounting was used in twelfth-century Flanders because by the first half of the century the principles of the abacus were well known. The notary Galbert of Bruges tells us that in 1127 two members of the chapter of St. Donatian at Bruges, undoubtedly clerks of the count's chancery, were studying at the cathedral

1 See p. 17, n. 3 and p. 28, n. 1.
2 See above p. 27, n. 2.
3 Charter of Count Baldwin IX, dated 1195-1199, to his chapel at Courtrai: "Hec autem XLVI lb... solventur eis tribus terminis anni, sicut nichi solvuntur redditus mei... tercia pars infra octavam sancti Martini; altera tercia pars infra octavam Purificationis beate Marie; ultima tercia pars infra octavam Ascentions Domini." (Mireaux-Foppen, O. Dipomatique, IV, no. LIV.) For other references to dates of the accounting see Gilliods-Van Severen, Coutume de la prévôté de Bruges, I, 17-18; Luyks, Groffelije Financiele Besluitnissen, no. 125.
4 See the passage in Galbert de Bruges cited in n. 2, p. 16. It was on Ascension Day that the beroquarii and custodes curitum came to make their payments to the count. They did this without receipt of an order indicates that Ascension Day was a date established by custom. It should be noted that the account published by Strubbe, Fragment, extends from 13 November 1140 to 24 January 1141 and is concerned with the period between St. Martin's and Candlemas. Strubbe (pp. 18-19) is therefore wrong to argue that the annual audit of the accounts occurred in November. This revises the statements of Verhulst and Gyseling, Compte général, pp. 58-60.

1 For a more detailed discussion of this problem see Verhulst and Gyseling, Compte général, p. 44.
2 See Strubbe, Fragment, and p. 17 above.
4 Verhulst and Gyseling, Compte général, pp. 60, 83.
school of Laon, famous for study of mathematics and the abacus\(^1\). Perhaps, as has been suggested, the English exchequer derived its knowledge of the abacus from Laon\(^2\). It is possible that the two clerks from St. Donatian learned the technique of the abacus at Laon and brought this knowledge back to Bruges where it eventually was used for the auditing of accounts.

CHAPTER III

A COMPARISON OF FLEMISH, NORMAN, AND FRENCH ROYAL FINANCIAL INSTITUTIONS FROM THE ELEVENTH TO THE THIRTEENTH CENTURY

In many respects the central organs of Flemish financial administration were similar to those of Normandy and the French royal domain. In the three states there was a distinction between the treasury and the financial administration of the princely domain. While in Flanders there was a difference between the camera-thesaurus and the auditing-office of the provost-chancellor, in France there was a difference between the Temple (treasury) and the curia which audited the royal accounts\(^1\). The treasurer of the Order of the Knights Templars in Paris served also as the thesaurarius regis but he had no role in financial administration or in the auditing of accounts which were both functions of the curia regis. The treasurer of the Knights Templars simply received, stored, and paid out money\(^2\). In the duchy of Normandy there was a similar distinction. Financial administration and collection of domanial revenues was the responsibility of the saccharium headed by the seneschal which was a part of the ducal curia. On the other hand, the treasury headed by a treasurer had developed from the ducal camera and was solely concerned with the receipt, storage, and payment of money\(^3\).

The development of central financial administration with the

\(^1\) Borelli de Serres, *Recherches sur divers services publics du XIIIe au XVIIe siècle* (Paris, 1892), I, 244-245, 299-303.

\(^2\) Ibid., pp. 237, 244, 249.