THE EXCHEQUER AND CROWN REVENUE OF SCOTLAND 1437 - 1542

A thesis presented for the degree of Ph.D. at the University of Edinburgh by Athol L. Murray, October 1961.
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INTRODUCTORY NOTE

Except in direct quotation dates are given according to the historical year beginning on 1st January. In quoted passages punctuation, capitals and the use of u and y have been modernised and y has been used to represent the consonant yoth. Wherever possible personal and place names have been modernised, the latter being identified from the Ordnance Gazetteer of Scotland (Second Edition) and the County Directory of Scotland (1912).

The present study is based upon an analysis of the accounts rendered in Exchequer and, although mainly concerned with revenue, also discusses the principal items of expenditure. Certain topics (e.g. the crown lands and taxation) require further study and it is hoped to make these the subject of later research. Some material has already appeared in the following articles:

"The last Chamberlain Ayre", Scottish Historical Review, xxxix. (1960)

"The crown lands in Galloway", Transactions of the Dumfriesshire Natural History and Antiquarian Society, xxxvii. (1960)


The writer is indebted to Messrs. Grant G. Simpson and John Imrie and Mrs. G. Murray for their assistance at various stages of the work, and to Professor W. Croft Dickinson for much valuable advice.
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1. The Exchequer and its records

George Buchanan narrates that when Mary, Queen of Scots, came to Edinburgh in the summer of 1566, she stayed in the home of a private citizen, whence she later removed to the house where the Exchequer was held, "not (as it is believed) to enjoy the spacious house and the gardens which lay next to it, but because next door lived David Chalmers, one of Bothwell's men, whose back door was near the Queen's garden; through which Bothwell had access whenever he chose". 

Buchanan's scandalous and highly imaginative stories of Mary's behaviour during her residence in the Exchequer House are irrelevant in the present context. What is of interest, however, is the phrase which he employs: "Conuentus annuus quem scaccoarium vocant"; "the yearly court which they call the Exchequer".

Even if Buchanan attached no particular significance to the phrase, regarding it as an elegant circumlocution, it serves as a reminder that even in the sixteenth century the Scottish Exchequer was not a permanent body or institution, but an occasion or an event, the annual audit of the royal accounts. In fact a permanent Exchequer, with administrative functions and judicial powers, was not established until 1534 and was discontinued in 1598. Not until Charles I's reign did the Scottish Exchequer assume the form it was to retain until 1708, when its whole organization and powers were completely remodelled to correspond to those of the Exchequer of England.

2. Rerum Scoticarum Historia, (1584), 616.
The extent of the changes which were necessary in 1708 emphasise the differences between the English and Scottish Exchequers, and prevent any close comparisons being drawn between them. Indeed, the structure of the latter before 1584 bears superficial resemblances to that of the former in the twelfth century. The Auditors of Exchequer were a section of the King's Council specially commissioned to audit the royal accounts to whom the description "Council-in-Exchequer"¹ might be applied. But the Scottish Exchequer produced no *Dialogus de Scaccario* and it had no Madox to study its ancient records. Sir John Skene, Clerk-Register from 1594 to 1612, put those records in order. He also inserted a few remarks on the Exchequer into his legal dictionary, *De Verborum Significatione*. His researches, however, were practical rather than antiquarian, and although his "Proposallis anent the order of the Cheker"² contain information which is relevant to earlier times, his interest lay in the reform of the system existing in his own day. Sir William Purves of Woodhouselee, Charles II's Solicitor-General, drew up a complete rental of the crown lands in Scotland, prefacing it with some observations on the Exchequer and crown revenue³. But the only complete work on the Scottish Exchequer, Clerk and Scrope's *Historical View of the forms and powers of the Court of the Exchequer in Scotland*⁴, was written some fifteen or twenty years after the changes of 1708. Its authors were both Barons of Exchequer and were chiefly interested in the procedure and practice of their own court. Their chapter on the pre-Union Exchequer consists of notes on the relevant statutes with a brief linking narrative.

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1. The "Lordis of Counsale of Chekker"(TA, vi. 354). On 13 February 1491 the Lords of Council continued their judicial business until 5 March following "becaus the lordis ar now sittand apoun the chakker and clereng of the kingis rollis". (ADC, i. 169).


4. Printed in 1820 from a MS. copy in the King's Remembrancer's Office.
The publication of the Exchequer records in the nineteenth century made the material more accessible but did not itself carry the study of the Exchequer very far. Thomas Thomson's three volumes of *Accounts of Great Chamberlains of Scotland*, printed in 1817 but not published until 1845, had only a short introduction. The lengthy introductions to the twenty-three volumes of *The Exchequer Rolls of Scotland*, which made available in print all the known rolls down to 1600, were almost entirely devoted to illustrating general political history from the financial records. Although it is usual to refer to Thomas Dickson's preface to the first volume of *The Accounts of the Lord High Treasurer of Scotland* as authoritative, it owes this distinction less to its intrinsic merits than to the absence of any other work relevant to the subject. In fact out of 270 pages, Dickson devoted only seven to the organisation and procedure of the Exchequer. Even Maitland Thomson, one of the greatest Scottish record scholars, had disappointingly little to say on these topics.

Since the Exchequer was the annual audit of the royal accounts, it is in these accounts that its working must be studied and must be seen in the context of the whole royal financial administration. The structure of that administration changed under James I and again under Mary, but between the accession of James II and the death of James V there were gradual modifications though no fundamental reforms. By 1437, the financial powers of the Great Chamberlain had been curbed. In 1542, although James V for some time past had been drawing on the wealth of the Church, the religious changes

which would allow the crown formally to appropriate ecclesiastical revenues were not yet in sight. The Collectory-General of the Thirds of Benefices was not established until 1562 and the Treasury of the New Augmentation until fully twenty-five years later.

As a result of James I's reforms, there was no longer one supreme financial officer. In their account of Scottish administration, drawn up in January 1559/60, James Makgill, Clerk-Register, and John Bellenden, Justice-Clerk, clearly state the division of powers which he had established:

"And as for the rights and estates of the crown, they are in the charge of two officers: that is, the Comptroller and Treasurer."

The descriptions given by Bellenden and Makgill provide a convenient summary of the functions of these officers:

"The Comptroller is receiver-general of the rights called the property, which consist of the ordinary fruits, rents and revenues of the duchies, earldoms and other lands and lordships which belong to the crown, being annexed or not annexed thereto; the revenue of which is contained in the rolls of the Exchequer. The Comptroller has in each district certain particular receivers commissioned to receive those rights and to make reckoning. Also the said Comptroller is receiver-general of all the great customs of all and sundry towns, ports and havens of this kingdom. And likewise the Comptroller has particular receivers in each one of the said towns, to receive the said great customs there. Which great customs comprise what the merchants pay to export their merchandise (not being prohibited), such as herring, salmon, wool, leather, cloth and the like goods, the rates for such merchandise being contained in the said rolls and orders of the Exchequer."  

1. Discours Particulier D'Escoisse, (Bannatyne Club) 3-6.
2. Ibid. 3-4.
"The Treasurer has general intromission and charge over the casualties; which consist in the rights and profits which fall to the crown by accident and chance; such as wards, reliefs, non-entries to vacant lands, the profits of marriages. Also compositions given by the King's authority for infestments in lands sold or resigned into the King's hands between the inhabitants of this Kingdom; all the revenue of moveable goods escheated to the crown by confiscation and execution of justice in criminal causes; likewise the compositions made for remissions and pardons of offences committed; similarly the goods of unlegitimated bastards and others who die without heirs. Also the temporal fruits and revenues of bishoprics, when vacant and until intimation of the bulls of provision thereof. Finally the profits which may arise from mines and from the coinage."¹

It is desirable to clarify some points left obscure by Makgill and Bellenden, or not mentioned by them. The Comptroller managed the Property, which consisted of the revenues from the crown lands, the burgh maills of the royal burghs and the great customs. The rents of the crown lands were collected and accounted for by subordinate receivers, including lessees and feuars as well as chamberlains. The great customs were collected and accounted for by the custumars, who included lessees of the customs. The burgh maills were accounted for by the bailies of the royal burghs, who were responsible for paying them to the Comptroller. The Casualty, received by the Treasurer, consisted of the casualties of ward, non-entry, relief, marriage and the like due to the King by his tenants-in-chief, the profits of justice, compositions paid to the crown for charters and gifts of various sorts, and certain

¹ Discours Particulier D'Escoosse, (Bannatyne Club) 5-6.
smaller items. Although most of this revenue came directly into his hands, the
sheriffs were also accountable for part of it. Out of their respective shares of
the revenue, the Comptroller had to meet the expenses of the royal household and
the Treasurer defrayed all other expenditure. This simplified description of the
financial organisation is subject to modification as each part is examined in greater
detail.

Although the Comptroller drew his revenue through subordinate receivers, the
latter were held accountable to the King for what they had received. Similarly the
sheriffs, as well as the Treasurer, were accountable for their intromissions with the
casualty. In fact, their liability or accountability extended beyond actual receipts
to the whole amount with which they were charged in their accounts, which meant that
they were personally liable for all sums arising or falling due whilst they held
office. If the bailies of burghs provided an exception to this general rule, it was
because the liability in their case was that of the burgh. Thus, in 1517, Andrew
Wardrop, chamberlain of Kinloaven, was "chargit in his comptis with divers soumes of
money and martis for mailis and dewiteis of oure said souerane lordis landis and
lordschip of Kinolevin, Apnadull, Dischere and Toyere restand apon his heid", despite
the fact that the tenants and inhabitants would "mak na payment thairof without thai
be compellit". Similarly in 1504 the sheriff of Wigtown was ordered to distrain the
sureties he had taken for payment of the relief of certain lands, "and gif he
tuke na souertez ... incontrare the forme of the precept direct to him therapoun
that he stand dettour be him self for the principale soume to the King becaus of his
negligence".

1. ADC, 30. f. 163.
2. Infra, Appendix 26, No. 11d.
The theory was that any person who had received, or who ought to have received, any payment due to the King must answer (respondere) to the King in Exchequer. A principal was liable for sums received by his subordinates and an accountant's liability in respect of all sums remaining unpaid or unaccounted for continued even after his demission of his office or lease, and transmitted against his heirs and executors after his death. On the other hand he was not liable for his predecessor's arrears unless charged to collect them. This theory is reflected in the form of the accounts, based on "charge" and "discharge". The accountant was debtor to the King in the sums charged against him, of which he discharged himself by his payments to the Comptroller and Treasurer, by production of the vouchers of his expenditure, in the form of precepts for payment and receipts for sums paid, and by " defeasance" of those sums which he was not required to collect. It is necessary to stress that the accounts were based on "charge" and "discharge", and not on receipts and payments, for while this is obvious in the case of the burghs, which were charged with their burgh raills (firmes burgales), and also in the case of feuars or lessees of crown lands accounting directly for their feu and tack duty, it is no less true of all the accountants. In most cases the "charge" of the account cannot be equated with actual receipts. The framers of the accounts were concerned solely with the accountants' liability towards the King.

An account, therefore, took the following form. After a statement of the amount, if any, outstanding in the last account, referred to as the arrears (arreragia), there

1. Infra, Appendix, 25, No. 11 b; AOGS, 16. f. 143.
2. Infra, Appendix, 26, No. 11 c; ER, viii. 554, xi. 95, xii. 67.
3. Infra, Appendix, 12, No. 6 c; ER, vii. 321, xvii. 256.
followed the main part of the charge (oneratio), namely the sums for which the accountant had become "responsal" or answerable during the period of the account. This could be divided into particular items or oneres. The total charge (totalis oneratio) was given exclusive of, and inclusive of, the arrears. The discharge (expense) normally appeared as one long paragraph, concluding with a total (summa expensarum), but if the account was in book form a total was given at the bottom of each page of charge or discharge (summa lateris). In the longer accounts sums charged or allowed in kind were kept separate from those in cash. The "foot" of the account (in pede compoti) stated the final balance resulting from the deduction of the expense from the oneratio. If the two were equal the account ended with the words "Et sic aequae", in which case the accountant was said to have made "aequae in the rolls". "Tabulae accepti, that is the charge, and tabulae expensi, that is the discharge, ar equall, and sic aequae, because the compter has given furth na mair nor he hes received: and alswa hes given als meikle furth as hes he received." If the charge and discharge were unequal, "in sik maner, that the compter hes received mair nor he hes expended, and sa at the fute of the compt he is found restand awand certain sums up-taken be him, and not given furth", the account ended with the words "Et sic restant", followed by the amount. The older accounts employ the form "Et sic debet", which is significant in showing that the accountant was considered to be the King's debtor. Sums thus "resting owing", called "rests", formed the arrears of the next account. If, on the other hand the discharge exceeded the charge, the accountant was

1. RSS, i. 1834.
2. ER, xv. 49, xvi. 429, 459, 511.
3. IUS, Soaccoarium.
4. ER, v. 544.
said to be "superexpended" and the account ended with the words "Et sic superexposuit", the amount in question being described as the accountant's superexpenses. These were allowed in the expense of his next account.

Most of the accounts rendered in Exchequer were enrolled. Normally there were three rolls for each Exchequer, namely the sheriffs' roll, the customars' roll and the property roll or roll of the ballivi ad extra, which were cited by their date, not by the regnal year. In the reigns of James IV, James V and Mary the Comptroller's accounts formed a fourth roll. The customars' roll also contained on its outer side the accounts of the bailies of burghs, but the dorse of the other rolls was left blank, except for their title and date and, occasionally, enrolled copies of royal grants and charters, which were ordered to be registered in "our chekker rollis". The parchment membranes, 11 to 13 inches wide and up to 24 to 30 inches long, were stitched together, end to end, to form a continuous roll, which thus differed in its physical composition from the English pipe rolls. Although the stitching took place after the membranes had been written upon, each account did not necessarily commence upon a new membrane. In the completed roll the accounts were generally, but not invariably, in chronological order. The accounts of 1471 form an exception to the

1. *Infra*, Appendix, Nos. 5 and 13 for examples of accounts.


3. *ER*, xii. 266, xiii. 43. A few subsidiary accounts were relegated to the reverse side of the roll, e.g. the grain account of the lordship of Fife, *ER*, ix. 190.

4. The printed volumes of *Exchequer Rolls* give no indication of the physical make-up of the rolls themselves. Where necessary, the original rolls have been consulted to verify doubtful points. A full study would probably reveal some interesting details of Exchequer procedure.
style described above, in that instead of being in three rolls they are contained
in a single parchment book.\(^1\) It is probable that the accounts of 1470 and 1472
were also in this form, but they were already missing when Sir John Skene drew up
his "tabill" in 1595.\(^2\) There is no indication why book form, once adopted, was
not retained, although rolls may have been found more convenient for storage, if
not for reference. As late as 1543 the Exchequer commission gave the Auditors
power to write the accounts "in rolls and books of account", but when roll form was
abandoned in 1672 the change had to be authorised by Act of Parliament.\(^3\)

Although the greater part of the rolls for the period 1437 - 1542 survive to
the present day, it is valuable to refer to Sir John Skene's "Tabill and repertour
of the Cheker rollis extant in the Register collectit and put in ordour conformeto
the numer and ordour of the kingis in quhais tyme thai wer maid and of ilkane of
the kingis foi..saidis".\(^4\) He completed this important work during the first year
in which he held office as Clerk-Register. A summary list showed the contents of
each of the fifteen "coffers of the Register" on 30 April, 1595, while details were
given of each class of the "Kingsis rollis and comptis".\(^5\) Although the "tabill"
also embraced account books, rentals and other records, the Exchequer rolls proper
formed the largest and most important group, filling seven out of the fifteen
coffers. One coffer contained the rolls of James II and James III, but the rolls
of James IV and James V required two coffers.

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1. Exchequer Roll No. 263.
2. Note a reference in 1473, "ut patet in rotulis et libris precedentibus", ER, viii. 144; c.f. APS, ii. 97.
3. APS, viii. 88.
5. Ibid. 2, No. 1b.
It is noteworthy that while some duplicates of fifteenth and sixteenth century rolls appear in Skene's lists, they are very far from forming a complete series. One may assume, therefore, that it was not the practice to enrol more than one copy of the accounts. On the other hand there is considerable duplication among the fourteenth century rolls, suggesting that earlier practice may have been different. The greatest loss of records since Skene's day has been in sheriffs' rolls. A return of records in the custody of the Lord Treasurer's Remembrancer in Scotland, made to the Committee on Public Records in 1800 stated that these were "tolerably complete" from about 1400. After the rejection by the Barons of Exchequer of a proposal put forward by the Lord Clerk-Register and Deputy Clerk-Register for the transfer to their custody of the pre-Union Exchequer records, a disastrous fire destroyed part of the Exchequer buildings early in the morning of 10 November, 1811. To this fire may be attributed the fact that at the present day only three fifteenth century and two sixteenth century sheriffs' rolls survive. The sheriffs' accounts for 1471 are in the parchment volume already mentioned, two short rolls contain accounts of the sheriffs of Linlithgow for 1460 and 1463 and there are a number of copies of accounts among the public records and in family papers.

The contents of the lost sheriffs' rolls from 1513 are partially ascertainable from the "Responde Books", by which the sheriffs were charged with the casualties.

3. 1455, 1456, 1489 (unprinted), 1501 and 1580.
due to the King on the entry of the heirs of crown vassals. Originally the Responde Books were small volumes transmitted annually from Chancery, and covering only the period since the previous Exchequer, but they were subsequently bound into larger volumes embracing several years. Skene had "ane auld buik in 4° qhilk is imperfect and wanting the beginning and the first perfect date that it has is 1494". This is now lost, but its contents are known from an old index, which also contains "responsiones" extracted from the sheriffs' rolls, as far back as 1437.\(^1\)

In contrast with the sheriffs' rolls, the customs' rolls are almost complete from as far back as 1326. As already mentioned these rolls contained the accounts of the bailies of burghs as well as those of the customs. The latter should be taken in conjunction with the series of customs books, or detailed statements of goods customed, which were lodged by the customs when presenting their accounts. Twenty-five of these survive for the reigns of James IV and James V, the earliest being those of Edinburgh (1498-9) and Aberdeen and Stirling (1499-1500).

The property roll was the latest to develop. While the first roll, that of 1434, contained only four accounts,\(^2\) the forfeitures of crown vassals, notably the Douglasses, increased the crown lands to such an extent that in 1541 and 1542 it was necessary to have two rolls, for the lands north of and south of the Forth respectively.\(^3\) There was a corresponding increase on the Exchequer's expenditure.

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1. George Burnett, editor of the Exchequer Rolls, described it as "a manuscript Index or Minute-book of the "Responsiones" ... going as far back as to the accession of James II, which is virtually also an index to the corresponding portion of the Sheriffs' rolls". (ER, i. p. xxxv.) In fact, the compiler of the index, having no Responde Books to work on for the reigns of James II and James III had to index the sheriffs' rolls themselves.

2. ER, iv. 589-603; curiously, Skene lists no roll earlier than 1437.

3. The roll for the lands south of the Forth, 1541, has been lost.
The property roll was closely related to the crown rentals or Rentalia Domini Regis, of which nine volumes survive for the period 1476-1588.

Certain minor accounts which have been preserved in roll or book form will be dealt with in connection with the special sessions or audits of the Exchequer. It is desirable, however, to give some attention to the accounts of the chief financial officers of the Crown, the Comptroller and Treasurer. Nearly all up to James IV's accession have been lost, apart from some short accounts which were enrolled on the customers' roll.

Apart from the short accounts of 1450 and 1453, there is no evidence to show the form of the Comptroller's accounts before 1485. Skene had "ane lytill buik in the contenand sum comptroller comptis in King James the thridis tyme and of uther comptrollaris in the tyme of King James the fourt", covering the years 1485-1488 and 1492-1499. The accounts of James III's Comptrollers are now lost, those of James IV's are represented by two portions of Skene's "lytill buik", one of which strayed out of official custody in the nineteenth century and was restored to the Scottish Record Office in 1954. Separate rolls of Comptrollers' accounts are extant from 1499 to 1567 and Skene also lists rolls of 1495 and 1498. It appears that the practice was to enrol accounts which had been made up and audited in book form. In 1507 it was stated that the Comptroller was charged with a certain sum

1. ER, xvii. 173, 292.
2. ER, v. 390, 604; A separate roll of 1456 contains a special account, not, in fact, rendered by the Comptroller, ibid, vi. 289.
3. An account rendered in 1492/3 (of which two slightly different copies exist) was printed in ER, x. 371-9; three accounts rendered in 1498-1499/9 were printed in Miscellany of the Scottish History, Vol. ix. 59-81.
"in his account on the reverse of the folio after the signatures of the King and the Lords".

The Comptroller's accounts, written in Latin until about 1588, were relatively short and simple. His expenditure for the royal household was given only as totals under general headings, representing the sections of the household accounts or Libri Domicilii Regis. Twelve volumes of these have survived, forming an imperfect series for the years 1525 to 1551, from which the Banmatyne Club printed a valuable series of extracts covering the period 1525-1533. They contain particulars of all purchases from the Household and deliveries of provisions from the crown lands, together with day-by-day accounts of stock in hand. Another series of volumes, the Libri Emptorum, contains only the purchases made on the Comptroller's behalf by the "emptores" or "cateurs". One volume survives for James IV's reign, 1511-2, and those for James V's reign cover the years 1531-3 and 1542-3. There are, however, references to the household books as early as 1450 under their alternative title of "Diet Books" (Libri Dietarum), but Skene gives no information about these in his custody, except that they occupied two coffers.

The earliest Treasurer's accounts known to Skene were those of 1469 and 1474, the former having been lost since his day. All those which he listed were in book form, and there is no evidence that they were ever enrolled. Seeing that the

1. ER, xii. 576, 581, xix. 330 n, 353
2. Excerpta e Libris Domicilii Domini Jacobi Quinti Regis Scotiae, 1836.
3. ER, v. 396.
account of 1473-4 extends to 53 folios and that of 1488-92 to 138, it would appear that their length would prevent this. The details of expenditure on the King's wardrobe seem to have exhausted the clerks' Latinity, with the result that the discharge was written in Scots, while Latin was employed for the more formal and stereotyped charge. One may note that the clerks were defeated by some of the items appearing in the Exchequer rolls, for which their vocabulary usually was adequate enough. In the property roll of 1539 there is mention of five chalders of oatmeal assigned to the captain of Douglas "pro custodia et sustentatione dicti castri, vis. uphalding of the samyn watter ticht."

The records considered so far have been mainly financial. No administrative or judicial records appear in Skene's lists, because the Exchequer had kept these only for a short time when he took office. The earliest extant Liber Actorum Domnorum Auditorum Scaccarii begins in February 1583/4; it is possible, though not certain, that there was an Act Book in 1569. It is significant that the surviving volume should commence in the year in which provision was first made for a permanent Exchequer. Before that date the short sessions of the Exchequer and its close connection with the Council would militate against the keeping of special registers for its business. The Exchequer rolls provided a convenient place for entering memoranda relative to the accounts, while their use for the registration of royal grants has been discussed already. Until 1628 some acts and orders of the

1. ER, xvii. 222.
2. See ER, xx. 399, where the document printed bears to have been extracted from the Act Book and from the Responde Book, in which it is preserved. In this case "Liber Actorum" may mean the section of the Responde Book containing Exchequer business.
3. RFC, iii. 626-7; APS, iii. 309.
Lords Auditors were entered in the blank pages of the Responde Books, after these had been transmitted from Chancery. Furthermore, as the Exchequer functioned for judicial purposes as a section of the Council, it was convenient that such business should be entered in the Council's register.

The importance of the Exchequer rolls as records was well appreciated and understood. Skene himself searched the custumars' rolls to ascertain the customs duties payable in former times. He also produced, from the property rolls, lists of lands for which accounts had been rendered and of those which had been alienated.

Long before Skene's time, on 30 April 1501, the chest containing the rolls was brought out of Edinburgh castle to enable Robert Colville, director of chancery, to obtain information about the lands of Burnturk, in connection with the granting of a crown charter to Walter Heriot. In the same year a search was made in the rolls as far back as 1332, to discover when the burghs of Kintore and Fyvie had last accounted in Exchequer. The rolls were found on as evidence in civil cases. In an action upon a brief of error in March 1483, the tutors of the vassal who had been served heir were required to show whether the lands were held in blenchferm, in pursuance of which "our soverane Lord sal on thare expense cause the Clerc of Register to pas and seik the ald Chekker rollis to se gief ony declaratioum can be had to schaw mare

1. **Infra, Appendix, 18-28, Nos. 9-11.**
2. "Tabill" pp. 3-40.
3. **TA, ii. 105; EWR, ii. No. 2593.**
4. **ER, xi. 304.**
5. **ADC, ii. 153, 398, 446, 459.**
olerel7 how the samyn landis ar haldin, for his Hienes wald nowther be hurt himself in his heritage nor have the said Johne skaithit contrar ressoun."4

The Clerk-Register owed his position as custodian of the Exchequer rolls and other financial records, not merely to the commission constituting him, inter alia, Clerk of Exchequer, but also to the fact that between audits the "Register" in Edinburgh castle provided the only suitable storage. (A new register house was completed in 1541 at a cost of £300.)2 Skene's arrangement of the records in coffers probably continued earlier practice, for in 1509, a chest was purchased for the rolls and books of the Exchequer and another for the household books. Two coffers were bought in 1530 and in 1535 two "gardeviances" for the rolls.3 When required for the audit, the records were brought out of storage. In 1504, the Exchequer rolls were carried "from Edinburgh to Lithqw and thereafter from Lithqw to Strivelin in great carts,"4 while in 1508 payment was made for "carrying the rolls from the Castle to the Friars' place and returning them to the Castle".5 It appears that after the audit of 1516 the rolls were sent up to Perth, for some purpose which has not been disclosed.6

When, in the seventeenth century, a permanent Exchequer was established, the Clerk-Register still remained its principal clerk, with the power of appointing

1. ADC, ii. p. cxx.
2. TA, vii. 474.
4. ER, xii. 201.
5. ER, xiii. 260.
subordinates. But while he remained legal custodian of its records, the clerks kept those which were currently in use, as well as such of the older registers and rolls as they required for frequent consultation. Shortly after Charles II's restoration the "publick registers, ancient and late," which William Law, a former Exchequer clerk, had been "at great charges in preserving from the violence of the late usurpers" were delivered "in good condition" to the Clerk-Register. This appears to have been the last occasion on which such a transmission was made. After the Union of 1707 the Clerk-Register still remained, in name only, Clerk of Exchequer, but, in fact, there was no place for him in a department completely reorganised upon the English model. The new Exchequer inherited many of the records of its predecessor; the remainder were in the Clerk-Register's custody. Throughout the eighteenth century he lacked equally any interest in acquiring any additional archives and room to house them. Thus arbitrarily divided into two groups, the records were neglected by both sets of custodians. As the Deputy-Auditor wrote: "To put them in any kind of order would be attended with much expense, time and trouble, which it is humbly presumed may be saved, as they are of no sort of use now whatever unless to such as are curious in antiquity."4

In 1807, Thomas Thomson contended that "the duties of superintendence and control" of his office of Deputy Clerk-Register extended to the Exchequer records, "although now withdrawn more than formerly from the direct interference of the Lord Clerk Register".5 His failure to accomplish the transfer of the records to

1. Index to Exchequer Register, 1661-1674, p. 51.
2. Warrants of Exchequer Reg., 17 June 1664.
and the subsequent destruction of some of them have been mentioned. Even the early rolls in his own custody were "in a state of great disorder, and independently of more irreparable injuries, sometimes almost illegible from the dust with which they were encrusted". 1 The transfer of pre-Union records from the Exchequer to Register House began before 1846, but was not completed until 1958, a circumstance which itself helped to perpetuate the confusion into which they had fallen. The history of the Exchequer records presents a picture of much that had been preserved by the care of the pre-Union archivists being lost by post-Union neglect. Nevertheless they still provide the fullest as well as one of the most valuable sources for the study of the history and administration of medieval Scotland. 2


II. The Auditors, clerks and other officials of the Exchequer

It is possible to argue that two persons alone held permanent offices in connection with the Exchequer, the Clerk-Register, as clerk and keeper of its records, and the Usher, whose post was hereditary. The Auditors themselves were appointed ad hoc by commission under the quarter-seal, which expired on completion of the audit in respect of which it was granted. Unfortunately the earliest surviving commission is no earlier than 1533. Because the Exchequer was, in effect, the Council in Exchequer, the Auditors appear to have been drawn exclusively from the Lords of Council. In 1529 James V granted a pension of £20 to James Scott "for his long and thankful service before the Lords of our Council in our Exchequer". The Auditors of the Treasurer's account in 1474 were described as "richt reverendis, mychtie and noble lordis of oure sade soverane Lordis counsale, be his hienes specialie deput and ordanit thairto, for the hering and resaving of the saide compt in his name" and in 1541 the records speak of "ane part of the lordis of counsale, auditouris of our soverane lordis last chekker".

Even in those years when the audit of the Comptroller's and Treasurer's accounts followed immediately upon the main audit, "the ordiner chekker" or magnum scaccarium, it was necessary for the Auditors to receive new commissions. These omitted the

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1. ER, x. 604, xiii. 381.
2. Infra, Appendix, 2, No. 2a.
4. TA, i. 1.
5. ADC, iii. 510.
6. APS, iii. 455; ER, x. 580.
name of the Comptroller or the Treasurer, neither of whom could be allowed to audit his own account. But the term "Auditors of Exchequer" was applied to these Auditors, as well as to the special bodies commissioned for certain minor accounts.

Although the Auditors were Lords of Council, not all were of equal eminence or authority. In 1438 a claim by the usher for certain perquisites was deferred until the arrival of the Chancellor and other "greater" Auditors. In 1490 a payment by the custumars of Aberdeen to David, duke of Montrose, was allowed "by deliverance of the greater Lords of Council sitting upon compt." Any close study of the composition of the auditing bodies, however, is hampered by the deficiencies of the records, for the clerks were negligent in inserting the names of the Auditors in the blank space left for the purpose at the head of each Exchequer roll. Their numbers varied. In 1441 there were nine Auditors, in 1471 thirteen, and in 1502 ten. By 1511 the number had increased to seventeen, falling again to eleven in 1517. Among those appointed in 1511 were four bishops, two abbots and a prior, while the nobility was represented by the Earls of Angus, Argyle and Lennox and Lord Avondale. Although the bishops included Elphinstone, the Keeper of the Privy Seal, and Stewart, the Treasurer, there can be little doubt that the bulk of the routine work fell upon the lesser men: Gavin Dunbar, Clerk-Register, Patrick Panther, the Secretary, Robert Colville, Director of Chancery, Sir John Ramsay, Robert Forman and Guthbert Baillie.

1. ADC, iii. 566; RSS, i. 1555, 2230.
2. Infra, Appendix, 91, No. 22 a.
3. ER, v. 38.
4. Ex deliberaciones majorum dominorum concilii sedencium super compotum. ER, x. 237.
5. See, for example, the table in ER, xiv. pp. clx-clxii.
It is significant that the smaller commission of 1517 included no peers whatsoever and only two prelates, namely the postulate of Dundrennan and the archbishop of Glasgow, who was Chancellor at that time.

In practice the distinction between the greater Lords and the Auditors who were in daily session¹ is hard to trace, owing to the lack of sederunt lists. Sederunts in "Acta Dominorum Concilii" show that in 1503, when there were probably ten Auditors, seven were present on four occasions and six on a fifth.² In 1525 the average attendance was six out of twelve of thirteen. Only for the latter year is it possible to analyse the attendances.³ Each of the nine sessions of Exchequer for which sederunt lists are given was attended by the Clerk-Register (Gavin Dunbar, bishop of Aberdeen), Robert Forman, dean of Glasgow, James Kinoragy, dean of Aberdeen, the Comptroller and the abbot of Cambuskenneth, while the Justice-Clerk was absent on one occasion only. On the other hand the Chancellor, the Treasurer and the abbot of Holyrood did not attend at all, but sat with the Council. Dunbar, the abbot of Cambuskenneth and Forman appear to have divided their attentions between the Exchequer and the Council, in which their recorded attendances numbered twelve, ten and five respectively. Similarly the Earl of Argyll attended in Council seven times and in Exchequer three. The recorded sederunts of Exchequer, however, were for judicial or quasi-judicial business, and it would appear that when there was no such business in Exchequer these persons would sit with the Council, leaving the remaining Auditors to carry on with the routine work. The Comptroller's continual attendance in Exchequer was essential, not only because his presence was requisite for a quorum, but also because he acted as a pursuer in revenue cases, received money from those accounting and attested previous receipts.

¹ Cotidie sedentes. ER, vii. 302.
² ADC, 14, ff. 170-173.
³ Infra, Appendix, 4, No. 2b.
A further distinction may be made between those Auditors who were paid for performing special duties and those who were not. The former included the Clerk-Register, who could delegate his duties to his subordinates. He received an annual payment of £22 from the Comptroller for his fee and gown, and, after 1506, a further fee from the Treasurer, amounting to 20 marks in 1541. Between 1517 and 1527 Nichol Crawford, Justice-Clark, was paid £10 annually for his labours "remaining continuously upon the said Exchequer". It may be noted here that, although the Exchequer itself did not have a permanent existence, all the Exchequer fees were paid on an annual basis. In 1528 Crawford was entrusted with the important task of "ditting" or drafting the rolls. Crawford had two colleagues, John Dingwall, provost of Trinity, who functioned between 1527 and 1529, and James Kinory, dean of Aberdeen, whose tenure of office lasted from 1515 to 1539. The "diter (dictator) of the rolls" first appears under that title in 1468. One Auditor exercised this function up to 1527, after which there were two or three, who received their fees from the Treasurer as well as the Comptroller. The seventeenth century official

1. Infra, Appendix, 14, No. 7b.
2. ER, x. 378, xvii. 192. The payment was slightly larger in 1540. ER, xvii. 291.
4. ER, xiv. 289, xv. 385.
5. ER, xiv. 457.
6. ER, xv. 464. Composition is to be preferred to "dictation" as a rendering of "dictamen" and its Scots equivalents "ditting" or "ditand". ER, vii. 295; TA, vii. 207, 337. In the Middle Ages dictamen or ars dictandi referred to literary style and composition. R. L. Poole, The Papal Chancery, 78.
7. ER, xv. 98, 297, 385, 464, xvi. 396; TA, vii. 337. In 1515 Kinoragy was paid 20 marks "for his labours in Exchequer, recording (abbrevienli) the accounts thereof". ER, xiv. 122.
who bore the title of dictator of the rolls appears to have been a deputy of the Clerk-Register. ¹

The first recorded "diter" was Richard Robison, who was an Exchequer clerk in 1461 and was first appointed an Auditor three years later, on which occasion he was paid a total of £10 for "the writing and composition of the rolls". ² He continued to act as an Auditor until 1499. ³ Like Robison, another Auditor, John White, began his career as a clerk, being one of the two writers of the Exchequer rolls in 1484. ⁴ His clerical duties were not confined to the Exchequer, for James IV employed him in other capacities. In 1488 he was paid for writing letters and in the following year "for the writin of the contrakkis betwiss the King and the Imbassatouris of Spanye and for odir letteris writin at the Kingis command". ⁵ James also confirmed and renewed his father's grant to White of an annuity of £10 from the burgh maills of Wigtown. ⁶ From 1497 until his death he held the post of clerk of Chancery, to which he later added that of deputy-director. ⁷ Although one of the Auditors of the Treasurer's account in 1507, he was not re-appointed as an Auditor of Exchequer until 1516. ⁸ Thereafter he served every year until 1526, when his fellow Auditors made him a special grant of £10, seeing that he could not work in his office of clerk of

¹. APB, vi, pt. i. 419; Index to Exchequer Register, 1661-1674, p. 51.
². ER, vii, 61, 229, 295.
³. ER, xi. 258.
⁴. ER, ix. 256.
⁵. TA, i. 99, 118.
⁶. ER, x. 66.
⁷. ER, xi. 62, xii. 274, xiii. 104.
⁸. TA, iv. 1, v. 1; ER, xiv. 214.
Chancery as hitherto, "nor could he earn as much as he used to." He died shortly before the Exchequer of 1527.

Although White was sometimes referred to as the director of Chancery, that office was held for the greater part of James IV's reign by Robert Colville of Ochiltrie. While Colville had been White's fellow clerk in 1484, his rise to high place in the royal service came much sooner. Very soon after James IV's accession, on 17 June 1488, he was appointed director of Chancery and, although superseded in the following year, he recovered possession by 1495, retaining the post until his death at Flodden. He was an Auditor from 1496 onwards. His son, James Colville, succeeded him as director of Chancery and was himself an Auditor between 1525 and 1538, during which period he was twice appointed Comptroller, holding office from 1525 to 1529 and from 1530 to 1538.

The last Auditor, whose career is to be traced, Alexander Scott, made his first appearance in 1508 as one of the "young men" responsible for "kepin of the rolls". By the following year he had acquired another office, that of chaplain of Exchequer, and in the same year he was paid for copying crown rentals. Although still responsible for the custody of the rolls, in 1516 he was appointed a clerk and was also employed by the Comptroller in purchasing counters and parchment. After the

1. ER, xv. 282, 291.
2. ER, xv. 386.
3. ER, ix. 256.
4. RAE, ii. 1734; ER, x. 114, 295, 363.
5. Scott Peerage, ii. 544-5; ADC, iii. 215.
6. Ibid.; ER, xv. 194, xvii. 70.
8. ER, xiii. 236, 260.
Exchequer in that year he made the arrangements for carrying the rolls up to Perth. 1
In the previous year the Clerk-Register had appointed him as one of his deputies, a
post which he retained for some time thereafter. 2 Despite his elevation to the
rank of an Auditor in 1534, he continued to serve as an Exchequer clerk until 1536,
when he became one of the diter of the rolls. 3 Like other clerics, he found in
the royal service opportunities to seek preferment in the Church, a grant of a
pension to him in 1523 being expressly until his promotion to a benefice of 100 merks
by the intervention (medias) of the King or Governor, 4 and at some date prior to
6 April 1529 he obtained the provostry of Corstorphine. 5 In 1542 he was stated to
have been "oure soverane lordis lang, continuaie and daily servitor" since the
death of James IV, "in all sessionis, chekkeris and registre, throu quhais lang and
continuall service he hes contractit sic infirmite and indelibilte of his persoun now
in his latter aige that nocht anerlie may he not exerce his body in his hienes service
sa extremlie as he wes wont to do, but alsuo is maid almasit unable to ordour his
benefice as deuite requiris be resoun of unfreindis that tendis to molest him theirin".
James V, therefore, granted him licence to "use his awin fre will in disposition of
his beneficis and possessionis now in his lattar age, sua that he may be the mair
able to persiveir and end his lif in his gracis service as he hes downe his youtheid". 6
In fact he survived his royal master and died, still in the service of the crown, on
14 May 1544. 7

The careers, which have been traced, show that, despite the necessity for
reappointing the Auditors on each occasion on which their services were required,

1. ER, xiv. 174. 5. ADC, 40. f. 8.
2. ADC, ii. 219, 282. 6. RSS, II. 4823.
3. ER, xvi. 302, 351, 396, 480H. 7. ADCS, 22. f. 45.
4. ER, xv. 98.
considerable administrative continuity was maintained. It is significant too, that Robison, White, Colville and Scott all began as Exchequer clerks. While not all the clerks obtained similar promotion, several of them could show equal length of service to the King. Like the Auditors they were withdrawn from other duties for the duration of the Exchequer. In 1510 Exchequer fees were paid to "the clerkis housshald, chancellarie and writaris of the chekker rollis". Later in the sixteenth century the clerks of Session were employed, provided that the Exchequer was held during the court's vacation.

Although two or more clerks were employed in some years, it appears that for most of James II's reign one sufficed, David Bell and Thomas Brown being named at different dates. Richard Robison acted from 1461 to 1465 and, as already noted, became an Auditor in 1464, but his successor, David Luthirdale, did not appear in the latter capacity until 1473. Henry Mair, a clerk in 1476, never achieved promotion. In 1511 he was "muno in senium deductum", and James IV, "lest we seem unmindful of the service we have received, and lest in his old age he should lack means and suffer want or poverty", granted him a pension of £20 from the customs of Edinburgh. He survived to write in the Exchequer of 1518, thus completing over forty years' service. George Gude held his post even longer, from 1503 to 1561. Like Mair and Scott he was a notary and he was also the latter's colleague as deputy of the Clerk-Register in 1526. There were three Exchequer clerks in 1503 and the

1. Infra, Appendix, 80.
2. APS, iii. 43.
3. BR, v. 38, 93, 217, 272, 399, 444, vi. 119.
4. BR, vii. 61, 229, 371, 431, 560, viii. 139.
5. BR, viii. 333, xiii. 484, xiv. 356.
7. ADC, iii. 219, 282; Infra, Appendix, 12, No. 6 c.
same number in 1525, at which date one of the two young men, or clerks, who kept
the rolls was also engaged in writing. ¹ In 1538 there were no less than six
clerks, but only one person responsible for the custody of the rolls, George
Richardson, who had been so employed since 1527.²

Little need be said of the minor posts connected with the Exchequer, and
indeed there is a dearth of information about them for the whole of the fifteenth
century. Alexander Scott's predecessor as chaplain, William Sibbald, was receiving
a fee of 40s. in 1499.³ Since the Chamberlain's account of 1393 mentions "a
certain chaplain celebrating the Auditors' mass during the time of the Exchequer",⁴
it may be surmised that the post was one of long standing, but there is no trace of
it in the intervening 120 years. The minstrels, who appear in 1508 and subsequent
years, show that provision was made for relieving the tedium of financial business.⁵
But Thomas Fulhope, the King's minstrel was paid for the like services for several
years up to 1406⁶ and it need not be supposed that the Auditors were bereft of
entertainment for a century thereafter. Leaving aside for the moment the Usher and
his deputy, it only remains to mention the officers, who appear in 1496⁷ and the
macer. Like the clerks, the macer was attached to the Exchequer on a temporary

¹  ER, xii. 185, xiv. 469, xv. 206.
²  ER, xv. 395, xvii. 173.
³  ER, xi. 260.
⁴  ER, ii. 438.
⁵  ER, xiii. 123, xv. 102. "Minstrel" appears to be preferable to
   "players" as a translation of "histriones"; see TA, i. 20.
⁶  ER, iii. 403, 563, 611, iv. 21.
⁷  ER, x. 617.
basis; in 1518 David Purves was "waiting on the Lords of Exchequer in the time thereof for execution of the King's business at that time".  

The fees and pensions paid by the Comptroller and Treasurer to the Auditors and clerks were supplemented by the provision of board and lodging, for which the former was responsible. When the Exchequer was held at Edinburgh in 1498, the house of Walter Bertram's widow was rented to provide accommodation, and the Lords of Exchequer occupied Sir Adam Crichton's "ludging" (hospitium) for several years up to 1503. Occasionally the records throw light on the catering arrangements. William Kempy, the King's cook, was paid 40s. for "ministering to and serving the Lords" in the Exchequer held at Edinburgh in 1451, this sum being equal to his ordinary annual fee. In his account for 1459 the chamberlain of Mar and Moray was credited with £21 1s. 8d. paid to the Comptroller towards the expenses of the household in the Exchequer house. Reference is made in 1499 to the kitchen, buttery and pantry of the Exchequer, and in the following year the cook received 1 lb. of pepper from the bailies of Inverness, which they rendered as part of their burgh maills. Special accounts were kept to record the expenditure of the Exchequer, which between 26 June and 26 July 1492 amounted to £125 for bread, ale, wine, mutton, marts, capons, fowls, fish and "uncostis", exclusive of provisions supplied by the chamberlain of Fife. The expenditure in the Exchequer of 1508, which lasted for eight and a half weeks, amounted to £168 17s. 8d., with 2 chalders and 8 bolls of

1. ER, xiv. 357.
2. ER, xi. 123, xii. 113.
4. ER, vi. 523; Certain tin dishes were lost in the Exchequer house at Perth in 1465; ER, vii. 343.
5. ER, xi. 259, 280.
6. ER, x. 378, xi. 258.
the wheat of Lorey and 3 chalders of the heir of Ross.\textsuperscript{1} Coal, candles and other items were also supplied by the Comptroller.\textsuperscript{2} About 1529 some attempt appears to have been made to restrict the perquisites of the clerks. Alexander Scott and George Gude "used to have food and drink at supper as well as at midday, and now because they have no food and drink at supper," the Auditors had granted them four merks apiece.\textsuperscript{3} The Auditors received civic hospitality from the town council of Edinburgh, who regaled them with a "banket" in 1553 and with a "disiune" in the following year.\textsuperscript{4}

Besides their official fees the clerks and the Usher had other perquisites. The former were entitled to "wine silver" from the accountants.\textsuperscript{5} While this was doubtless a customary payment, the Usher's rights were firmly and explicitly founded upon royal charter. In order to set them in their proper context a brief history of the office is subjoined.

The office of Usher was of considerable but indeterminate antiquity, having been in existence for some time before 1362, when David II granted anew to William, usher of his "chapell" (\textit{capella}), the fees due to him by right and custom, his ancestors' charters having been destroyed. These fees were divisible into chancery fees, in respect of royal charters and other grants, which are irrelevant in this connection, and Exchequer fees. At the Exchequer (\textit{ad scaccarium}) he was to receive 2s. from each sheriff and 12d. from each bailie (of burgh) and custumer

\textsuperscript{1} \textit{ER}, xiii. 260.
\textsuperscript{2} \textit{ER}, xii. 207, xiii. 473.
\textsuperscript{3} \textit{ER}, xv. 556.
\textsuperscript{4} \textit{Edinburgh Records, Burgh Accounts}, i. 77, 110.
\textsuperscript{5} \textit{Lenark Burgh Records}, 16.
rendering account, and he was also to be entitled to 40s. for his gown, the reckoning board (sacocarium compoti) and its cover, with the benches and stools (formalis et scamnis mobilibus) in the Exchequer house. The lands of Eroly in the sheriffdom of Forfar, were annexed to it in March 1375, in exchange for the lands of Craigmillar, near Edinburgh, but were disjoined before 1509. On 17 March 1376 the office was transferred from John de Capella to William de Camera, by a royal charter, which he was called upon in 1396 to produce in the next Exchequer. By 1449 it was in the hands of the Vaus family.

The perquisites of the office were regularly exacted by its holders. In 1438 the Usher laid claim to the cloth, table and stools but in practice it seems that he normally accepted a money payment in lieu, an arrangement which must have suited all concerned. Thus the cloth provided for the Exchequer of 1449 was purchased from Richard Vaus for 11s. at its close. At the end of the fifteenth century the Comptroller paid the Usher £4 4s. annually in respect of the furniture to which he was entitled, this payment being later increased to £6. There is little direct evidence relating to the fees levied from the accountants, but in 1553, the bailies of Edinburgh paid 2s. to the "keeper of the duir". From the end of the fifteenth century, if not earlier, the office was exercised by deputy. Andrew Vaus,

5. E. R. v. 38.
8. Edinburgh Records, Burgh Accounts, i. 77.
mentioned as Usher in 1485 and 1493 was, in fact, deputy-Usher,¹ likewise William Foulis in 1570.²

Originally, in the fourteenth century, the Usher was usher of the "chapel" (i.e. Chancery), with certain functions in Exchequer. In 1509, however, Gilbert Vaus was retourea as heir to Gilbert Vaus, his grandfather, in the office of Usher of the Exchequer or Chancery,³ and when in 1565 that office passed from John Vaus of Many to Sir John Bellenden of Auchmoule, it was described simply as "the office of keeping the door or entrance of the Exchequer house".⁴ Evidently its connection with Chancery had been severed completely. By some means or other the right to exact fees in Chancery passed to another hereditary officer, the King's Usher or Usher of the White Rod, by whom it was still exercised in the nineteenth century.⁵ In 1800 the office of Usher of Exchequer passed from Lord Bellenden, whose family had held it since 1564, into more active hands. Attempts to enforce its full rights and perquisites ceased on 20 December 1844, when the last holder, Sir William Gibson Craig of Riccarton, resigned it to the crown, in return for the substantial payment of £3000.⁶ Thus the oldest office of the pre-Union Exchequer and the last to survive, was brought to an end.

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1. ER, ix. 342, xi. 81; RMS, ii. 2344.
2. ER, xvii. 292.
4. RMS, iv. 1634.
5. Scottish Antiquary, xi. 158-170. The office of King's Usher, which was of greater antiquity than that of the Usher of Exchequer, eventually passed into the hands of the Walker Trustees.
6. Exchequer, King's and Lord Treasurer's Remembrancer's Office, Treasury Letter Book, 16. p. 103. The deputy-Usher was allowed to retain his post during the lifetime of his principal.
III. The sessions and procedure of the Exchequer

Skene's description of the Exchequer as "ane certaine stable courte, andAppacht deambulature" accords ill with its peripatetic nature in the fourteenth and fifteenth centuries. Latterly its movements were largely between Edinburgh, Linlithgow, Stirling and Perth. An adjournment in 1453 brought it to Aberdeen for the first time for over fifty years and for the last time ever, although the street name "Chakker Rawe" remained as a witness of earlier visits. Falkland was a place of audit, chiefly for the Queen Dowager's accounts, at the beginning of James III's reign, and special sittings were held at Inverness in 1492 and again in 1499, but only for the accounts of the bailies and custumers of the burgh. Although Edinburgh was a comparatively late addition (1399) to the possible locations, it came, in time, to exclude all others. This development had become very evident by the end of James III's reign, for in the twenty years from 1468 to 1487 the Exchequer only left Edinburgh three times, namely in 1478, when it commenced at Linlithgow and adjourned to Edinburgh, and in 1482 and 1483, when it adjourned from Edinburgh to Stirling. Inasmuch as the whole audit of 1493 and the greater part of those of 1495 and 1498 were held elsewhere, the first part of James IV's reign saw a reversal of this trend, but with the

1. **DVS, ScoCEarum.**

2. **ER, iii. 585, v. 558, 566; Reg. Ho. Ch. 570, 1072.** In 1453 the Dean of Guild paid 2s. 8d. for wine in the Exchequer. **Misc. of Spalding Club, v. 48.**

3. **ER, vii. passim.**

4. **ER, x. 370, xi. 227, 239.**

5. It should be observed, however, that the locations of the audits of 1470 and 1472 are not known.
opening of the sixteenth century the location of the Exchequer became fixed. In 1504 and again in 1505 after an opening session in Edinburgh there were adjournments to Linlithgow and Stirling. Thereafter such migrations ceased entirely, except for an adjournment to Stirling in 1528 and another to Linlithgow in 1530, "for eschewing of the pestilence now reigned in Edinburgh".¹

Just as the Exchequer lacked a permanent staff, so it had no permanent quarters. In the fourteenth century frequent use was made of a chapel in Perth.² Later the custumars of Linlithgow and Stirling rented accommodation.³ In 1474 the Receiver-general delivered a chalder of bear to the Friars Preachers of Edinburgh "for the occupation of that place in the time of the Exchequer," and on 2 July 1501, "the chekker rais furth of the Freris and passit to Schir Adam Crechtonis hous".⁴ With the settlement of the Exchequer in Edinburgh it became normal practice to rent part of the Blackfriars, for which a rent of £10 was paid.⁵ No permanent quarters were assigned until 1596, when it was ordered that "the laich tolbuith ... now callit the townis counsalhous salbe appointit and kepit for the chekker in all tymes heireftir".⁶ Thereafter it occupied various buildings around Parliament Square until its removal, in 1959, to its present premises in George Street.

¹ ER, xv. p. lv, xvi. p. xxxviii; ADC, iii. 332.
² ER, iii. 277, 318, 611, 702.
⁴ ER, viii. 295; TA, vi. 114.
⁵ ER, xiii. 122, 260.
⁶ APS, iv. 107.
Although in some years the audit might be unusually prolonged, for instance in 1497, when it began on 20 June and did not conclude until 9 November, its normal length was between six and eight weeks. In fact, the concluding stages of the 1497 audit appear to have been regarded as falling outside the Exchequer proper (post scaccarium) and to have been held in Richard Robinson's own house. It is also evident that in some years the clerks did not complete the enrolment of the accounts until several months after they had been rendered. The Exchequer's customary date, in the months of June, July and August, fell shortly after the Whitsunday term in mid-May, at which the King's rents were collected, but in 1520 it did not begin until October, ending in December, while the next year and again in 1523, it did not conclude until the spring. Probably these delays were connected with the troubled political state of the kingdom.

The date of commencement had to be fixed at least six weeks in advance, to allow the accountants to receive the lawful warning of forty days. On 26 April 1499 it was decided that the Exchequer should begin on 10 June following "and that preceptis of the Chakker be writin and direct incontinent". In 1503 more than three months' notice was given that it would "begin after Mydsummyn". A proclamation of 1506 charged all the King's "officeris, liegis and subditis that aw compt in the said chekkir that thai compare before the lordis auditouris thereof," on or after 15 June, "after the tenore of the preceptis to be direct therapoun".

2. ER, x. 281, 356, 452, xii. 301, xiv. 134.
3. Ado, ii. 338.
4. APS, ii. 248.
5. Infra, Appendix, 5, No. 3a.
These precepts or briefs of summons directed the sheriffs to compear themselves and to warn "all and sundry provosts and bailies of burghs and all others who owe compt to us ... and specially the bailies of our demesne lands as well as the intromitters with other lands pertaining to us by reason of ward or otherwise," to compear upon the same day.\footnote{1} In fact, although the wording of the brief remained the same until after 1547, as early as 1503 the bailies of burghs received direct notification and it seems certain that a separate precept was sent to each accountant.\footnote{2}

Because the briefs ordered comppearance on specific days, it may be surmised that some sort of timetable of business must have been prepared before they were sent out. The earliest brief which has been found is dated 1437\footnote{3}, nearly sixty years before the introduction of a "table" for civil cases coming before the Council.\footnote{4} Nevertheless the first definite mention of the "ordour of table" in Exchequer is found as late as 1532 and the earliest surviving "Tabula saoocarii" is that of 1592.\footnote{5} This follows an easily recognised scheme, first taking in the sheriffdoms and lands south of the Forth, beginning with Berwickshire, then those north of the Forth, concluding with Orkney and Shetland and the Isles.\footnote{6} It is impossible to say, however, whether this order was followed in earlier times.

\begin{enumerate}
\item \textit{Infra}, Appendix 6, No. 3 a.
\item \textit{Infra}, Appendix 5, No. 3b.
\item \textit{ER}, xvi. 551; \textit{Infra}, Appendix, 7, No. 3a.
\item \textit{Ibid.} 7-8, No. 3a.-f.
\end{enumerate}
A statute of 1535 ordained that accountants should compear "be thame selfis or thair sufficient deputis" and, although most attended in person, the employment of agents was permitted. James IV authorised David, prior of Inchmahome, or any other friends of John Ballone "till enter for him inoure said chekker ... and to mak his comptis in our chekker in sic thingis as he has ado before the auditouris tharofe". The Exchequer clerks sometimes acted for accountants, for we find George Gude entering the accounts of the bailies of Ayr for a number of years. The abuse to which such practices were open is illustrated by Skene's proposal "that all compts in the Cheoquer sal be made be them who are comptabill and are lawfullie warrandit to make the samine and that they compt personally in the Cheoquer and send na boyis, agents or servants to men of law or writers to make thair compts in thair name".

Accountants failing to compear on the appointed day incurred the Exchequer amercement or unlaw of £10. This penalty was incurred most often by the bailies of burghs, but there were instances of its enforcement against the more powerful and recalcitrant sheriffs. In 1527 those of Fife, Kinross and Clackmannan were pointed and four years later the same treatment was accorded to those of Perth, Forfar, Fife, Edinburgh, Berwick, Lauder, Roxburgh, Peebles and Selkirk. In 1540 Hugh Campbell of Loudoun, sheriff of Ayr, complained that William Hardy,
messenger, had pointed for the unlaw even after security had been given for payment, and had broken open the doors of his house. On the other hand, between 1528 and 1583, the Earls of Argyll rendered no accounts whatsoever as hereditary sheriffs of Argyll, without incurring either penalty or reproof. Sickness or absence in the King's service excused and the Auditors often reduced or remitted entirely the unlaw, with or without stating some reason for the favour. The bailies of Irvine owed £30 as unlaws for the years 1483-1485, of which sum half was remitted "and the other half spent by the Auditors on drink".

The accountant's appearance, at which he entered his account, was only the first step in the audit. He had then to produce evidence of the payments which he had made, deliver any sums remaining in his hands to the Comptroller or Treasurer and receive his final discharge from the Auditors before his account was "ended" and he could leave the town where the Exchequer was being held. Presumably a simple account, such as that of a burgh could be entered and ended in one day, but in 1554 the bailies of Peebles spent four days "bydin in Edinburgh that the scheker".

It is evident that the larger accounts might require longer attendance. Robert Watson, mair and receiver of rents of the lordships of Methven, Apatadull etc., came to the Exchequer in 1454 and entered an account, in which he was charged with £1251 9s. 10d. Having received allowances totalling £339 4s. 10d., "not making further expenses, nor ending his account, he departed this life".

2. Exchequer Eques No. 8.
3. ER, xvii. 396.
4. ER, xi. 383, 338x.
5. ER, xii. 273, xv. 70, 188, 442.
7. Peebles Burgh Records, Accounts, 1554, p.1
If Watson's departure was involuntary, other accountants who compeared and then failed to end their accounts presented as serious a problem as those who did not enter them. A royal proclamation of 1503 complained that "the auditouris of our chekker has remanit and sittin in this toune attoure the latter day of the chekker apoun the comptis of chaumerlanis, sohireffis, custumaris, bailyes of burrowis and stewartis, malaris, fermoraris and all utheris officiaris that ausocht compt to our chekker, nevertheless the maste part of the said officiaris that suocht compt ar nocht comperit and ane uther part comperit and has past away, unendit their comptis, and contempnantly has disobeyt". The latter were charged to "red and end" their accounts and the former to "compere and enter their said comptis and mak finaly red and payment of the samyn" under pain of loss of their offices and tacks and apprising of their goods and lands for the sums due by them.\(^1\)

Six days later, on 21 July, 1503, the Lords of Council decreed that "all the officiaris forsaid, alswele thai that entirit their comptis and endit nocht the samyn as thai that war absent and comperit nocht till incur and undirly the panis of the unlaw of the chekker and als the panys contenit in the said proclamation".\(^2\)

After these fulminations, the actual consequences appear to have been an anti-climax. The first proclamation brought John Mowat, bailie and rent-master of Lanark, hastening back to Edinburgh, "rydyn agan to the chakar and viij dais beand their, myselff and my hors, or I gat all dischargit at was bypassit".\(^3\) Although the custumars of Aberdeen and Haddington and bailies of Dumfries all incurred the unlaw of £10 for leaving without ending their accounts, the custumars were subsequently excused payment "by decision of the Auditors", while the bailies received remission, not only of this penalty but also of another outstanding since

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1. \textit{Infra, Appendix 9, No. 4a.}
2. \textit{Ibid. 9-10, No. 4b.}
3. \textit{Extracts from records of burgh of Lanark, 12.}
1501, "in partial compensation for the loss sustained in the said burgh by a sudden fire".  

This leniency forms a strange contrast to a further proclamation, issued on 15 April 1504, threatening accountants with a penalty of £10 for each day they were late. An Act of Parliament of 18 November 1524 threatened even more severe penalties against those who did not compair or failed "to mak their comptis and full payment eque with the rollis before their departing," namely, "tinsale of their office qhether thair be of heretage or assedation and nocht the less thair gudis and landis to be poyn dit and apprisit for the restis". Evidently this Act had no more success than the earlier proclamations for on 8 July 1532 the Auditors noted that, although the accountants had been charged to compair in the Exchequer, "the lordis hes remanit thairupoun this langtyme bipast and none compieris". Therefore they ordained that the penalties set out in the Exchequer precepts should be enforced. £100 was to be "tane and upliftit in tyme cuming of all schireffis compereand after their day in this present chekker and passand away or thai have made fy nale compt and pament of their charge and siilik of all thaim that compieris nocht in the said chekker to mak compt", but the unlaw incurred by "all utheris officiaris ... that kepis nocht the day lymmit to thaim be the precept after the ordour of table albeit thai compair and makis eque in their comptis" remained at £10. Greater strictness in dealing with the sheriffs is indicated, not only by the higher penalty but also by the provision that "thair be na schireff comptis takin be utheris nor thame selffis bot that thai compier personalie to mak thair comptis without lauchfull impedimentis under the pane forsaid". Then, in 1535,

1. ER, xii. 158, 162, 168, 259, 266, 273.
2. Records of the Parliament of Scotland (1804), 509.
3. APS, ii. 287.
4. ER, xvi. 550-1.
another Act of Parliament commanded all intromitters with the property to comppear at every Exchequer "and mak their comptis and full payment equo with the rollis befor thare departing, ilk ane for thare awine part safer as thai have intromettit with or mycht intromett be resoun of thair office, thai doand diligence thairto, under the pane of warding of thare personis, thair to remain during the kingis will". Similarly, all intromitters with the casualty were to comppear "be thame selfis or thair sufficient deputis at the day assignit to thames be the precept and thare make compt, rekening and payment of all sik casualitieis and do thair utir diligence thairto be the consideratioun of the lordis auditories and depart nocht quhill thai have done the samn under the pane forsaid". 1

Although fuller than that of 1524, the Act of 1535 appears to have been no more successful. On 17 August, 1538, the Auditors ordained letters to be directed to charge those who "aucht to geif compt yerly in the kingis grace chekker that hes comperit this instant yeir and nocht endit the samn" to comppear within three days after they were charged, to "end and mak their comptis equo in the rollis, under the pane of warding of thare personis in the castell of Edinburgh; and attour the hale rest of thair comptis sall be laid on thair hedis, and thai to be poynnit incontinent thairfor, to be inbrocht to the kingis grace". Others, who had not comppeared, were to be distrained for the usual unlaw of £10. 2 A year later they complained that they had "remanit upoun" the Exchequer for twelve days but the accountants had not comppeared, and therefore ordered that the King's officers should distrain for the unlawful of "sa many as thir daie ar bipast". 3 The re-enactment in 1540 of the statute of 1535 4 brings to a close this story of the continued failure of King, Parliament and Exchequer, to enforce the duty of attendance upon reluctant accountants.

1. **APS**, ii. 347.  
2. **ER**, xvii. 758.  
3. **Ibid.** 769.  
4. **APS**, ii. 372.
William Dunbar, the poet, must have presented quite a different problem to the Auditors:

My Lordis of Chacker, pleis yow to heir
My compt, I sall it mak yow cleir,
But ony circumstance or sonyie;
For left is nether corce nor cumyie
Off all that I tuik in the yer."¹

His account differed from those normally appearing in the Exchequer rolls in being an account of expenditure, not of revenue, in English terminology, an impost account. He had received "ane soume of money for to wair" from the Treasurer:

I cannocht tell yow how it is spendit,
Bot weill I waitt that it is endit;
And that me think ane compt our sair."

In rendering his account, he could give the Auditors no other satisfaction or explanation than the simple statement:

Now the remanes are eith to turss;
I have me praiff her bot my purs,
Qhillk wald nocht lie, and it war luikit."

We may thank Dunbar, however, for one of the very few glimpses available of the Exchequer at work:

For rekkyning of my rentis and rowmes,
Ye neid nocht for to tyre your thowmes;
Na, for to gar your countaris clink,
Nor paper for to spend, nor ink
In the ressaveng of my soumes."
It is possible to put our meagre evidence in context by referring on certain points to the organisation of the English Exchequer. The most obvious difference lies in the absence in Scotland of a Lower Exchequer. From this it followed that the Scottish system made no use of tallies. The Scottish Exchequer, therefore, corresponded to the Upper Exchequer in England. Both centred round the table or board, an abaous, upon which counters were laid and moved about for calculating the accounts which were rendered. Around the board there were benches and stools to accommodate the Auditors, clerks and accountants. Nevertheless, while some features were common to both Exchequers, the divergence between their procedure and practice make further comparison useless. If other features of the English Exchequer are to be mentioned, it will be only to draw attention to their absence in Scotland.

As already noted certain Auditors dealt with the routine business of the Exchequer, while others only attended when matters of importance arose. Pitscottie gives another glimpse of the Exchequer in his curious story, telling how James Hamilton "past to the Chequer-House, as he was commanded, at the hour of nine, and there he found the Secretary, the Treasurer, the Master of Household, like as the King had shown to him; and there presented the King's ring and token unto them to

1. **Dialogus de Scoaccario**, ed. C. Johnson (1950), xxxv-xlvi

2. Although several hundred tallies survive among the post-Union records, these are for sums paid by Receivers-General of Land Tax into the Westminster Exchequer of Receipt, which were not sent back there to be joined with their foils but instead were verified by constat of the entry in the Fell of Receipt, certified by the Clerk of the Fells. J. E. D. Binney, *British Public Finance and Administration*, 1774-1792 (1958), 235.


hear his mind, like as the King's Grace had commanded, as he had been present.\(^1\) Although the King's presence in the Exchequer itself appears to have been unusual, it was probably the normal practice for him to remain near at hand for consultation. James II visited Aberdeen when the Exchequer was held there in 1453.\(^2\) James III accused the Boyds of "the treasonable taking of our royal person at the time of our being in our Exchequer in our burgh of Linlithgow" on 9 July 1466.\(^3\) Mary's presence in the Exchequer of 1566, which gave rise to Buchanan's scandalous reports, appears to have been connected with the need to make provision for her infant son.\(^4\) Normally, however, the business of the Exchequer could be dispatched without reference to the sovereign, according to its own rules of procedure, which can only be studied as they appear in the accounts and other surviving records.

The evidence available suggests that each accountant had to make a verbal declaration on oath of the truth of his account. Skene states that "in the Checker, the shireff or ane sufficient depute for him, haveand sufficient power, suld compeire and sware thereanent in anima eius".\(^5\) Nevertheless, although the sheriffs' accounts sometimes mention a general declaration that no more had been received than was accounted for, the oaths of other accountants are only mentioned where they had special significance.\(^6\) In fact the Auditors appear to have proceeded largely upon written evidence, in the form of previous rolls and accounts, receipts,

\begin{enumerate}
\item History of Scotland (1728), 166.
\item Misc. of Spalding Club, v. 48.
\item APS, ii. 186.
\item Calendar of State Papers (Foreign), 1566-8, No. 706.
\item DWS, Schireff.
\item Infra, Appendix, 44, No. 12 e.
\item ER, v. 128, xii. 223, xv. 443.
\end{enumerate}
royal warrants and other papers, showing how an accountant should be charged or discharged. If they were not satisfied they could order production of further evidence to verify doubtful points. In 1529 the chamberlain of Kintyre was instructed to cease payment to certain persons, "until they comppear in the Exchequer immediately following and show sufficient reason, whether charters or documents, wherefore they seek that these sums should be paid to them, and if the accountant does in the contrary it shall be imputed to him himself". Similarly the Auditors gave the tacksman of Ardmeanach allowance for the rents of Mulquhaich and Dumworny, which had been found to pertain heritably to Sir John Campbell of Cawdor and his wife, "as clearly appeared by charters, instruments and other evidents shown before them," and like allowance was given for the rents of Findon, belonging to Hector Munro of Foulis, "as also appeared by his charters, instruments of sasine and other evidents shown in presence of the said Auditors".

The basis of auditing procedure was the presumption that the accountant was personally liable for all sums falling due to the King within his jurisdiction during the period of his account. Until an account had been rendered he, or his representatives, remained "under danger" of these sums. Liability could be disputed for the future, but not retrospectively. On 23 July 1526 Gilbert Irvine protested in the name of Alexander Irvine of Drum, his father, who had accounted as "intromitter" with the lands of Kintore, Coull and O'Neil, "that frathinfurth he

1. ER, ix. 33, 375, 418.
2. ER, xi. 352X, xii. 222.
3. ER, xv. 434.
4. ER, xvi. 409-10.
5. Infra, Appendix, 26, No. 11 c.
suid on na wys be heldin to mak compt for the landis of Kintoir and Oneile bot for
the landis of Cuile allanerlie, and in tym tocum dischargit his said faidir fra ony
making of comptis bot for his awin landis, and every utheris intromettouris with
the landis of Kintor and Onele to mak compt for their intromissioun and nan
utheris”. 1 While it was possible for one sheriff to transfer liability to another
by means of an indenture, 2 if two or more persons could be made accountable for the
same sum, there was greater certainty that the King would obtain payment.

Because the accountant's liability was personal, the Auditors did not need to
concern themselves with those from whom he collected the King's revenue. If they
detained it wrongfully it was his responsibility to enforce payment. In 1455 the
Auditors commanded the sheriff of Annandale to distrain Charles Murray for 6s. 8d.
for the herbage of the wood of Pyhill, because he would be charged that sum in his
next account. 3 The accountant's personal liability is shown more clearly by an
order to the chamberlain of Cowal in 1490 to levy and bring in certain rents "under
pain of payment of the said sum out of his own goods". 4 If he had resorted to
diligence against the goods or person of the debtor unsuccessfully, he could be
relieved from the obligation of making payment for the time being. The sum of £5
was depending in the account of the chamberlain of Moray, 1473, for a grassum due
from Walter Innes, because the latter had been commanded by the King's letters to
pay the grassums or to enter into ward and had done neither. 5 Similarly, in 1502
the chamberlain of Galloway had "letters to proceed against the person" of Alexander

1. Infra, Appendix 27, No. 11 g.
2. Ibid. 37, 42.
3. ER, vi. 62.
4. ER, x. 180.
5. ER, viii. 146.
Nakgee "because he has no goods". If the accountant's efforts to distress had been resisted by force he could obtain similar deferment. In 1486 and 1487 certain sums in the account of the chamberlain of Galloway were depending upon Roland, Gilbert and Thomas Kennedy and upon John, lord Kennedy, who had deforced the chamberlain in distressing for rents "upon which sums pending and deforcements the Lords of Council decreed letters to be directed to the steward of Kirkcudbright, the sheriff of Wigtown and the accountant, to levy all the goods of these deforcers and to bring them in to the King's use, with which the accountant is to be charged after the distress and in bringing. Thus deforcement deferred but did not remove liability, and by an act of the Auditors, dated 4 August 1528, sheriffs who allowed men of lower degree to deforce them were to be "compellit to mak compt thairof of thair awin propir gudis". In order to protect himself an accountant might have to call upon crown debtors to relieve him at the King's hands. In 1488 the receiver of Strathdee alleged that £55 10s. was in the hands of the earl of Huntly, for which the earl was to be called for his relief. The custumier of Dysart alleged in 1495 that part of the sum remaining in his account had been received by Alexander Inglis of Tarvit and Alan Dempster on the King's behalf, and accordingly he was commanded to summon them to relieve him at the King's hands, under pain of payment out of his own goods. Michael Lindsay of Fairgirth, who was saddled with his father's arrears as chamberlain of Galloway, was more fortunate, for in 1503 Simon

1. ER, xi. 19.
2. ER, ix. 462.
3. On 13 August 1516 decree was given for the King against William Heris and others for deforcing Thomas Forester, chamberlain of Galloway, in pouding for rent. ADC, 28, f. 21. In a similar action on 14 Aug. the chamberlain was conjoined as pursuer with the King. Ibid., f. 23.
4. ER, xv. 666.
5. ER, x. 15.
6. ER, x. 530.
McCulloch bound himself to relieve him of £22 10s. "at the day the said Nichol" is summonit befor the chekker befor the auditors of the samyn", and in the following year the Auditors allowed him £36 for the rents of Barskeauch, because Hugh Campbell of Craigie, heir of John Wallace of Craigis, who had occupied the lands, took upon himself that sum, with which he was to be charged in his next account as bailie of Kyle. Others had to resort to legal proceedings. On 31 January 1503, James Douglas of Pittendreich, formerly chamberlain of Moray, obtained decree in absentia against Alexander Innes of that ilk in respect of seventeen barrels of salmon with which he was charged in the Exchequer rolls, the said Alexander having intromitted therewith.

An accountant was also liable for the actions of his subordinates. On 27 May 1503, Alexander Bannerman of Waterton, sheriff depute of Aberdeen, was decerned to relieve John, earl of Crawford, sheriff principal, at the King's hands of £380 as the arrears of an account rendered by him in 1502. It should be noted that decree was not given for the Earl because Bannerman had received the money and rendered the account but because the latter had granted a bond of relief in his favour and was "bund and oblist to relie and keep the said Johnne erl of Craufurd principal schireff of Abirdene harmeless and scoathless of the samyn at oure soverane lordis handis, as wes sufficientlie previt be the said Alexanderis letterez obligatouris undir his seile and subscripcioun manuall maid to the said Johnne theirpoun inlikwis schawin and producit befor the saidis lordis". This was a private arrangement

1. *Lege Michael*.
2. *ER, xii. 656-7*.
3. *Ibid. 229*.
4. *ADC, 12, i. 72*.
5. *ER, x. 585*.
between the sheriff and his depute, giving the former grounds for an action for relief but not removing or diminishing his own liability towards the King.¹ Thus if the King sought payment from an accountant he could not deny liability but had to seek his relief at the hands of his subordinates. When, in 1541, the King and the Comptroller forced the Earl of Bothwell, sheriff of Berwick and Haddington, to pay the castlewards of those sheriffdoms for the past twenty-eight years, the Earl brought actions against his deputes, who, in their turn, tried to bring pressure on the vassals and the sheriff officers.² None of this litigation in any way diminished the original liability of the sheriff.

Although the charge against the accountants comprised all that they had "intromettit with or mycht intromett be resone of thare office,"³ the method of assessing its amount varied.⁴ It was the accountant's responsibility to claim the allowances due to him for payments which he had made or deductions to which he was entitled.⁵ Certain continuing allowances were made, however, without actual proof of payment. In 1527 David Hervy, chaplain, complained that, although he was entitled to 10 merks annually out of the burgh mills of Cullen, "the ballies and commissionaris of the said burgh has cumin to the chekker this vi or sevin yeris bigane and tane allowance of the said ten merks yerly and has maid na payment therof to the said schir David". When he raised letters for payment "conform to

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¹ An action by the sheriff of Forfar in 1527, claiming that his brother should relieve him of a sum due to the abbot of Jedburgh, was unsuccessful, because it was found that the brother was "bot ane errand bearer", acting on the sheriff's behalf, when he delivered the money to the Treasurer in Exchequer. ADC, 38 f. 224.

² ADC, iii. 502-3; ADCS, 16. 54, 74, 127, 133, 143.

³ APS, ii. 372.

⁴ The procedures for charging accountants and for making allowances to them are examined in more detail in Chapter IV.

⁵ Infra, Appendix, 22, No. 10c, 24, No. 10c.
the draught of the rollis," that is, by producing an extract showing the allowance, they still refused to pay. On his bringing an action against them, their procurator became bound that they should "satisfy and pleis the said sirh David of all terms bypast contenit in the chekker rollis quhillis the saidis ballies has tane allowance of, at the sight and discretion of my lord of Abirdene at his first coming in the northt partis and sall byde at his ordinancis in all punctis concerning the said mater". 1 In a similar action in 1531 Robert Barton, formerly Comptroller, Treasurer and custumar of Edinburgh, was decreed to pay the clerks of Exchequer "their fealis, wagis and pensiouns allowit to thaim in his said thesaury and custume compt" of 1530, "conforme to the outdrawhtis of the samyn". 2 Another decree was pronounced against him in 1532 for wages due to the deceased Henry Borthwick, gunner, allowed in his accounts. 3

If the Comptroller and the Treasurer ought to be absolved of any intention of defrauding their creditors, the same need not be assumed of the other accountants. On 28 July 1513 Alexander Spens, intromitter with the customs of Cupar, was commanded to pay the friars of St. Monance their "almos" before five o'clock the following afternoon, failing which he was to enter into ward in Edinburgh Castle. 4 Perhaps there was a similar explanation for the Auditors' command to the custumar of Dundee in 1505, that he should pay certain pensions "at the Exchequer board (in tabula acaocarri) at the time of his account and not otherwise". 5

1. ADC, 37. £ 176.
2. ADC, 43. £ 30.
5. BR, xi. 378.
For the most part, however, payments at the Exchequer board or in the Exchequer were to the Comptroller and Treasurer. In the absence of a Lower Exchequer the money which the accountants were commanded by the brief of summons to bring with them had to be paid into their hands. Even after the Scottish Exchequer had been remodelled on English lines in 1708, the Receiver-General of Crown Rents still supplied the place of the Exchequer of Receipt. Since, in further contrast to English practice, there appears to have been no provision for assaying the coin tendered in payment, the Comptroller and Treasurer accepted or rejected it at their own risk. In 1518 it was found that the former had negligently accepted "fals plakkis" to the value of £23. On the other hand two of James III's Comptrollers fell into the opposite error of refusing to take that monarch's "black money" before its devaluation. In 1482 the receiver of Kinclaven "and the rest of the tenants offered payment of their rents to umquhile Alexander Lesly, then Comptroller, who refused to receive them, because they would only give black money, and so they departed from him and that money was cried down and so lost". Some years later the receiver was given allowance for the amount in question. In 1486, Thomas Simson, made the same mistake as Leslie, with more serious consequences. James Douglas, chamberlain of Moray offered him £105 in "plakkis", "in due and lawful time before they were cried down, as was clearly proved before the Lords of Council, although he, Thomas, refused to receive them wrongfully. And the said Lords decreed Thomas to be the King's debtor for the

1. Infra, Appendix, 5-6, No. 3 b-d.
2. J. E. D. Binney, British Public Finance and Administration, 1774-1792, 236.
3. ER, xiv. 358.
4. Billon or copper coinage. ER, ix, pp. lxiv-lxvii; Cochrane-Patrick, Records of the Coinage of Scotland, i, pp. cxxi-cxxviii.
5. ER, ix. 480.
said £105 and to answer for them and, if he wishes, to receive the said plakkis from the accountant for his own use (ad utilitatem suam), the said Thomas being called and compearing for his defence." ¹

Not all payments were in cash, for, to enable accounts to be cleared, both the Treasurer and the Comptroller were willing to accept bonds. It was noted in 1441 that William Pratt and William Colinson had been bound in name of the community of Banff to deliver 22 barrels of salt salmon and 22 barrels of small salmon or grilse to the King’s use one month after the date of their last account, in satisfaction of part of the sum resting owing by the burgh.² In 1460 Lord Kennedy, bailie of Carrick, gave his bond under seal for payment of £16 13s. 4d. at the feast of St. John the Baptist following.³ Similarly the steward of March was allowed £139 6s. 11d. in his account for 1496, paid by him by bond to the Comptroller for which the Comptroller was to be answerable.⁴ It will be observed that the Comptroller assumed responsibility for the sum in question and therefore took the risk of the debtor defaulting. In 1498 John Leslie of Wardis brought an action against James Douglas of Pittendreich, formerly chamberlain of Moray, upon bonds granted to his father, Alexander Leslie, for money, wheat and beer, "quhilk the said umquhile Alexander, Controllare for the tyme, tuke apone him in the Chekker rollis for the sade James of Douglas".⁵ Alexander Leslie had been dead for about twelve years at this date.⁶ So late as December 1505 John Leslie brought another action against Walter Dempster of Auchterless upon a similar bond granted by John Dempster, chamberlain of Brechin, in August 1481.⁷ Prudence therefore

¹ ER, ix. 363.
² ER, vi. 105.
³ ER, vii. 27.
⁴ ER, x. 565.
⁵ ADC, ii. 102.
⁶ ER, iv. 448.
⁷ ADC, 17. f. 99.
suggested that the bonds should specify a heavy penalty in case of failure or should contain consent to execution against the debtor. Thus on 19 July 1503 Henry, lord Sinclair, became obliged in the books of Council to pay John Stirling of Craigbarnet, Comptroller, in the King's name, "betuix this and Friday cum viij dais nixt to cum", £210 5s. 4d., for the maills of Orkney "undir the pain of dowbUling of the samyn to the King". The same penalty is specified in a bond entered into in presence of the Auditors on 7 September following by Alexander, lord Hume, for payment of £154 to Stirling before Martimnas, "because the said comptrollare tuke the samyn apown him as payment of the said Alexanderis rest of his compt of the Forest". On 8 August 1527 the chamberlain of Strathearn bound himself to pay £223 14s. 6d. "of the fute of his comptis" to the Comptroller before St. Andrew's Day, upon which the Lords of Council ordained, "the said day beand past and the said soume nocht payit, that letteres be direct to paynd and distranye the said Maister Petir for the said soume in forme as accordia". On 18 August 1528 five similar decrees were pronounced, with consent of the respective debtors, in favour of the Treasurer and Comptroller and David Wood, the King's servitor, for sums which they had taken "upon their heads" failing payment within periods of two weeks to six months. In the following year James Colville of Ochiltrie, Comptroller, protested that "howbeit he tuke the victale of Rothulit apoun his hede in the chekkir rollis and was nocht payit therof, that therfor he mycht have letteres to compell the intromettouris therwith to mak him payment of the samin". One case may be noted, in which a Comptroller sued upon a bond granted to his predecessor, but this appears to have been unusual.

1. ADC, 14, f. 178. 4. ADC, 38, f. 157.
2. Intra, Appendix, 18, No. 9 a. 5. Intra, Appendix, 24, No. 10 f.
3. Ibid. 20, No. 9 f. 6. Ibid. 18, No. 9 b.
In addition to this method of clearing an account by granting bond, it was possible to enter into an agreement or composition whereby the Auditors accepted ready payment of a lesser sum in lieu of the full amount owing. Needless to say such compositions were allowed only where the circumstances, or perhaps the influence of the accountant inclined the Auditors to show favour towards him. In 1494 Lord Hume, ranger of Yarrow Ward in Ettrick Forest, was allowed to pay £100 in lieu of £314 13s. 1d., 28 cows, 71 marts and 240 lambs, "considering the waste and tribulations of the country, the old grasssums and issues of court being irrecoverable". The chamberlain of Kintyre, whose "arrears" amounted in 1510 to £76 7s. 6d. and 54 marts, compounded with the Comptroller and Auditors for payment of 100 marks. This readiness to accept compositions and to write off bad debts ensured that the accounts were kept clear of items for which the King could not expect payment. It is unusual to find anything remaining on the rolls for more than ten years, the £30 charged against the bailies of Edinburgh "for three pledges of recent deforcement" for over fifty years being one of the few exceptions. Certain old arrears were allowed in the account of the burgh of Aberdeen "because the Comptroller acknowledges himself paid of all things pertaining to the King, and similarly the executors and assignees of the said Duke [of Montrose] and all other pensioners to whom any sums are due out of the said maills". Naturally the King exercised his right of remitting any sums due to him. In consideration of the "thankfull service" done to himself and the Governor, on 7 July 1516 James V remitted all sums owed by William, earl of Erroll, and his late father, as sheriffs of Aberdeen; in respect of which the Auditors allowed £28 13s. in the earl's account rendered on 27 July 1518.

1. ER, x. 435. 2. ER, xii. 320. 3. ER, xii. 384. 4. ER, xiii. 245. 5. Infra, Appendix, 12-13, No. 6 d.
If, on examination, the Auditors found his account "just anddele", the accountant was discharged, receiving his acquittance in the form of a "copy of the chakar rowis off the fut off compt". This document later called an "eque" took the form of a full transcript of the account. Too few sixteenth century eques have survived to provide much indication of their standard form, but a number of seventeenth century examples are authenticated by the Clerk-Register. The little evidence which is available shows that accounts were not enrolled as they were rendered. Occasionally sums were recorded as paid post comptum, that is after the "ending" of the account but before the conclusion of the Exchequer, or even subsequently. This implies that the rolls were written up from scroll or draft accounts. Although a large number of such drafts have survived for the post-Restoration period, these are, perhaps, too late in date to provide satisfactory evidence of fifteenth and sixteenth century practice. Fortunately, however, a copy of an account of 1555, preserved in the Breadaltane Muniments, bears a note stating that part of the charge would be set out at length "in pergamo", that is, in the parchment Exchequer rolls.

1. RSC, i. 2017.
2. Extracts from records of burgh of Lanark, 12.
3. From the words "Et sic eque". Misc. of Spalding Club, v. 119.
4. Infra, Appendix, Nos. 5, 13 d, 13 f.
5. Exchequer, Eques, Nos. 11, 15, 18-25. These are signed "Clericus Register". It should be noted that the docquet "Ita est in rotulis", with the personal signature of the Clerk-Register or his deputy was reserved for extracts taken from the Exchequer rolls at a date subsequent to that of the account in question. Infra, Appendix, 42, No. 13 b, 43, 46, No. 13 a.
6. ER, xvi. 526.
7. ER, ix. 212, x. 281, 452, xi. 301.
9. Infra, Appendix 10, No. 5.
The King possessed the over-riding authority to command the Auditors to receive an account. Similarly he could charge them to allow sums to an accountant. On 23 July 1483 James III directed the Auditors to allow George Robison, custummar of Edinburgh, £1018 "quhilkis he pait and deliverit ofoure command as affer folwis and yit restis apon him in oure chekker rollis undiffeisit ... Of the quhilk soomez ... we have gert se and examyn the said Georgis compt particularly", and a further sum of £146 "that he had in kepin of ouris and that was takin fra him at Lawdre and withaldin be Alexandre Lawdre, of the quhilk we will have the saide George dischargit and the said Alexandre callit to mak ws payment tharof". Such interference, however, was unusual and the Auditors could normally refuse any account which was found to be unsatisfactory.

Although it was desirable that an accountant should clear his account completely, "making equo in the rolls," failure to do so would not result in its rejection. Because, in most cases, the sums left outstanding would be those which he himself had been unable to collect, the Auditors were inclined to show leniency in giving time for collection and payment. Thus, when a supplication by the Earl of Montrose and other against the steward of Strathearn was continued by the Lords of Council from 19 July to 13 October 1504, the latter was ordained to cease pointin for their unlaws, but it was provided that these should be "supercedit in his comptis on to the said day". Whilst in practice rests or arrears were allowed to stand over until the following year an accountant might be commanded to distrain for sums outstanding and bring them to the next Exchequer. When the bailies of Lanark rendered their

1. Infra, Appendix, 21, No. 10 a. 5. Infra, Appendix 11, No. 6 a, 19, No. 9 d.
2. Ibid. 23, No. 10 i. 6. ADC, 15. 2. 194.
4. ER, xvi. 511.
account in March 1461, three burgesses became bound as debtors to the King that £3 left outstanding should be paid by Whitsunday, failing which they would enter into ward in Edinburgh Castle, there to remain until satisfaction had been given, the Lord Keeper of the Privy Seal being pledge for performance.¹

Sometimes sterner measures were taken against those whose accounts were unsatisfactory. On 13 July 1527, George Fleming and William Geddes, custumers of Perth, were commanded to warn the provost, bailies and council of the burgh to com­pear, as they had been ordained to do in the last Exchequer, to show evidence that they were entitled to export certain types of skins custom free, failing which payment was to be made for them. In the meantime the custumers were to remain in Edinburgh "ilkane of them under the pane of v li. and gif ane of thame passis to mak the said warning that the tother remains as plegis for him and him self under the pane of x li."² A similar claim for exemption from the duty of skins involved the custumers of Haddington in trouble in 1530. Finding that their former command, that a particular account of these skins should be given, had been disregarded, the Auditors forbade the enrolment of the whole customs account for that year.³ There may have been like reason for the excision of the account of the custumar of Stirling from the Exchequer roll in the following year, after enrolment.⁴ Such measures may have been commoner practice than the evidence now available suggests, because the Exchequer rolls for the most part preserve the accounts only in the form in which they were finally approved and passed by the Auditors. It is worth

¹ ER, vii. 44.
² ER, xv. 651.
³ ER, xv. 681, xvi. 526.
⁴ Exchequer roll No. 389 mem. 6. The lower half of the membrane has been cut off but the heading of the Stirling account is still visible under the stitching joining the remaining portion to membrane 7.
noting, however, that in the account of the custumary of Edinburgh for 1489 an allowance of £150 for a payment to the earl of Bothwell as captain of Edinburgh Castle, has been deleted, the explanation being provided by a marginal note reading, "It is cancelled because the accountant has not paid." 1

Occasionally the Auditors insisted upon full and immediate clearing of an account. On 3 August 1540 Lord Drummond was decreed to make compt, reckoning and payment of all duties and casualties since his entry to the office of steward of Strathearn and of all rests in the rolls and other casualties "that ar noocht cumyn in compt" before his entry, to point for them and to bring them in to the Treasurer "now in this present chekker". John Drummond of Innerpeffray was to relieve him of certain sums with which he had intromitted, and both were "to remane stil in this towm quhill thai have enterit thair compt in this present chekker and mak reknyng and payment therof as accordis." 2

Lord Drummond was unlucky to be charged with sums which had fallen due before his entry upon his office, since by normal practice an accountant was not liable for his predecessors' arrears, unless expressly charged to collect them. 3 This implied that former accountants still indebted to the King and the representatives of those who had died were under a duty of accounting for their arrears. If they failed to comppear for this purpose a vocandus was entered in the rolls, stating that they were to be called to give an account of their rests. 4 The vocandus was carried into effect by letters of summons under the signet, a similar procedure being followed for dealing with anyone else who had received or intromitted with any money or goods belonging to the King. 6

1. ER, x. 139. 4. ER, x. 457, xvi. 150, 449, xvii. 19.
2. Infra, Appendix, 27, No. 11 b. 5. Infra, Appendix, 9, No. 4 b.
3. Ibid. 12, No. 6 c; Ibid. 37. 6. ER, x. 55, xv. 183, 361, xvii. 516.
Lapse of time did not prevent the Auditors from insisting upon the clearing of outstanding sums. In his last account as receiver of the lordship of Petty, rendered in 1469, Hugh Rose of Kilravock had rests amounting to £103 5s. 10d. This sum remained uncleared until 1502, when Hugh Rose, his son, accounted for it. Allowances, which had been due to his father, having reduced the debt to £18 17s., he compounded with the Auditors for £10, for which he granted a bond to the Comptroller. Those called to account might succeed in proving that they owed nothing. A vocandus was entered in the account of the chamberlain of Kilmarnock, to call Sir Patrick Hume of Polwarth, late Comptroller, and William Cunningham of Craigans, who had been joint chamberlains of that lordship, to answer for £71 11s. 1d. as the arrears of their last account, rendered in 1501. On 9 July 1504, the Auditors, "riply advised", decided that William Cunningham had not intromitted with that sum. "Therefore he, William, solemnly protested that he should not be bound to answer to the King's grace for the same, and that it should not operate in prejudice, loss or hurt of himself or his heirs in time coming."

Because certain aspects of Exchequer procedure are best considered in relation to the judicial and administrative powers of the Auditors, it is unnecessary to discuss them at this point. Similarly the special peculiarities of the accounts audited outside the main Exchequer session require full examination in their proper place. Suffice to say that those, notably the Treasurer and the Comptroller, who had received money from other accountants, were charged "per rotulos" or "in scaccario", that is according to the responsiones entered in the rolls, stating that they had received a stated sum for which they would answer (respondere).
For ease of reference a note of each *responsio* was entered in the margin of the roll opposite the record of the payment in question.\(^1\) Their remaining receipts were described as *extra rotulos*.\(^2\) Attention has been drawn to the fact that the Treasurer and Comptroller were permitted to take allowance for certain payments before they had been made.

Owing to the exigencies of their offices the Treasurer and Comptroller accounted at irregular intervals, and the latter at least rendered on occasion interim accounts or *supervisiones compoti*, which did not operate as a final discharge of his intromissions. "*Supervisio compoti*" may perhaps be translated as "view of account", in which case it would be equivalent to "*visus compoti*", an earlier example of which is provided by the "view of the account" of the Chamberlain of Scotland dated 7 January 1337/8.\(^5\) In the 1480's, there are references to the *supervisiones* of Alexander Leslie and Thomas Simson, Comptrollers, accounts which were evidently in book form, a *liber supervisionis* being mentioned. Similarly the minority of James V, a period of some financial confusion, produces further references to *supervisiones*, namely those of the Bishop of Caithness, rendered on 16 January 1513/4\(^5\) and Sir Patrick Hamilton of Kincavel, rendered on 11 February 1515/6.\(^6\) Hamilton had presented a full account only three months earlier, on 2 November 1515.\(^7\) The loss of all these *supervisiones* deprives us of the

\(^1\) Similar notes were made in case of a *vocandus*, an order for inquiry or the reference of a matter to the King. *Infra*, Appendix, 33-35, 37, 39, 41, 42.

\(^2\) *BR*, xii. 178-9; *TA*, i. 217.

\(^3\) *BR*, i. 448.

\(^4\) *BR*, ix. 303, 338, 361.

\(^5\) *BR*, xiv. 3, 8, 11, 29.


\(^7\) *Ibid.* 128.
possibility of comparison with the accounts proper, but the references to them are significant. It was noted in 1486 that Thomas Simson had received the grasset of lands in the earldom of Moray, set to Alexander Innes of that ilk, "as appears in the supervision of his account and for which he will answer". Similarly in 1514 the chamberlain of Fife claimed that he should be allowed the expenses of the Queen, who was at Falkland from 19 October to 13 November 1513, entered in the Household book, "for which the Bishop of Caithness, Comptroller at that time, took allowance in his last supervision, as appears in the same, £7 7s., for which the said Bishop will answer."

The supervisiones of the Comptroller's accounts were only expedients, adopted when a full and final account could not be drawn up. There is little evidence pointing to the existence of a Scottish equivalent of the "view of account" or verbal declaration made in the English Exchequer at Easter, preparatory to the final account at Michaelmas. A commission granted by Mary of Guise's Comptroller, Bartholomew de Villemore, to Colin Campbell of Glenorchy as chamberlain of Kinclaven in 1557, required the latter "to mak compt, reckining and compleit payment to ws yeirlie in the chekker or termlie as he salbe requirit be ws tharto". This shows clearly that although an accountant could be required to pay in two instalments he was only bound to attend once in the Exchequer. Again, while special audits could be arranged at any time, the ordinary Exchequer had only one annual session.

1. ER. ix. 361.
2. ER. xiv. 11.
The nearest approach to the English Easter Exchequer came in the middle of James IV's reign, where there is evidence of a January Exchequer, which is, however, so anomalous and confusing as to require detailed examination. As the Exchequer of 1498 was held at the normal time, between 15 June and 30 July,¹ in the normal course of events the next session would have begun in June 1499. But on 31 December 1498 the King, with the advice of the Lords of Council, ordained that the hearing of civil actions would begin at Edinburgh on 8 January following "and that the Chekker will hold in this said burgh of Edinburgh the day it is ordanit to", apparently on or before 16 January.² On that day William Drummond accounted as chamberlain of Strathearn, having ceased to hold that office.³ Between 29 January and 1 February accounts were rendered by Archibald, earl of Angus, of the tax duty due by him as lessee of the lordship of Kilmarnock from 1495 to 1497, and by five ex-custumars of Edinburgh.⁴ All these accounts were enrolled in the Exchequer rolls for 1499.⁵ Also in January Duncan Forester, who had ceased to be Comptroller in the previous November, presented his final account, which is now lost.⁶ To the same month, however, belong two interim accounts, namely a supervisio of the steward of Menteith, whose final account was not rendered until July 1501⁷ and an interim account of the arrears of James Lindsay of Fairgirth, who had been superseded as chamberlain of Galloway on 12 April 1497,

¹. ER, xi. p. x.
². ADC, ii. 293, 302.
³. ER, xi. 182.
⁴. Ibid. 195, 228-230.
⁵. Note, however, that handwriting shows that the Kilmarnock account was not enrolled before January 1500 at the earliest. Exchequer Roll No. 314, membrane 28.
⁶. ER, xii. 63.
⁷. ER, xi. 360,X, 361-X.
no final account being rendered until 17 August 1502. No other auditing activity is recorded until after Whitsunday, save for an interim account of the new Comptroller, Sir Patrick Hume of Polwarth, on 24 April 1499.

On 26 April 1499 diets were fixed for the Session and Exchequer, both to commence at Edinburgh on 10 June. After little more than a week the Exchequer moved on to Linlithgow and a few days later to Stirling, where it remained from 21 June to 2 August. For some reason, not apparent, accountants were very dilatory in putting in an appearance and at the adjournment less than half of them had presented their accounts. The loss of the register of the Council between 15 June 1499 and 11 January 1500 makes it difficult to trace the movements of that body, but it appears that after a brief sojourn at Aberdeen, where the customs book was examined on 1 October, the Lords reached Inverness at the end of the month. On 30 October the Exchequer sat in that burgh to consider the account of its bailies and customar. Although the bailies received their discharge, Sir James Dunbar of Cumnock, customar of Inverness, Elgin and Forres, was less fortunate. The Auditors decided that he should be charged with £32 for customs due by the abbot of Kinloss, and accordingly he was commanded to levy that sum. Thus his account was treated as a supervisio and two months later he had to travel south to Stirling to receive his discharge.

The resumed Exchequer at Stirling, which began in early January, 1500, lasted for two months. More business was dealt with then than in the previous summer,

1. ER, xi. 108, xii. 62.
2. ER, xi. 253.
3. ADO, ii. 338.
4. ER, xi. 220, 236.
5. ADO, ii. 340-1.
6. Exchequer, Customs Bk. 1/1.
7. ER, xi. 226-7, 239.
8. Ibid. 221-30.
for eleven customars accounted compared with six, together with nine burghs and eleven ballivi ad extra, some of whom had not been in office until the previous January or June. Business appears to have concluded on 5 March and exactly a week later Sir Patrick Hume rendered his final account as Comptroller.

Because the Exchequer of 1499 extended well into 1500, it is no surprise to find that that of 1500 was deferred until November, concluding in January 1501. By June 1501, however, arrangements had returned to normal, business being concluded by mid-August. The property roll of 1501, however, contains one account which was not rendered until 8 January 1502, when Lord Ruthven somewhat belatedly cleared himself of arrears in respect of the office of chamberlain of Methven, which he had vacated in 1484. On 9 January 1502 Lord Hume rendered an interim account as chamberlain of Ettrick Forest, which was not enrolled.

In 1502 the Exchequer began in July and ended in August. It appears that there was "an examination of accounts" in February and March 1503, but there is no evidence to show the precise nature of the business involved, apart from a reference to an account of a former chamberlain of Fife, "in a paper book written on the eleventh of February in the year 1502 (1503)." Thereafter, there is little or no evidence of auditing outside the normal Exchequer session, although it appears

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1. ER, xi. 188, 189, 194.
2. ER, xi. 250.
3. ER, xi, p. xx.
4. ER, xi. 337-8. This account, which is in the middle of the roll, shows that it was not made up for about six months after the main audit.
5. ER, xii. 35.
6. ER, xii. 185.
7. ER, xii. 207.
that there was an Exchequer in January 1506. On 5 December 1505, the Lords of Council heard an action by the King against William, thane of Cawdor, sheriff of Nairn, "for the wrangwis postponing and delaying to give compt" to the King "be reasons of his office of sheriffship foresaid" of the three last estreats of the sheriffdom and of £520 for the relief and maills of certain lands. They decreed that the defender had "done wrang" and therefore ordained him to comppear before "the Lordis Auditouris of our soverane Lordis comptis" on 21 January following "to mak compt, rekkinging and payment" to the King and Treasurer of what was due.

To summarise the evidence; The "January Exchequer" of 1499 dealt with four final accounts, by persons who had ceased to hold office, one superviscio of a sheriff remaining in office, and one interim account of arrears; that of 1500 was merely an adjournment of an Exchequer which had failed to conclude all its business in the normal summer session; that of 1501 the conclusion of the ordinary Exchequer which had begun in November instead of June; that of 1502 dealt with one final account of arrears and one interim account of a chamberlain who was still in office; and, finally, there is insufficient evidence to show the exact nature of the business dealt with in 1503 and 1506. The interim accounts and supervisiones were rendered by accountants who for one reason or another were unable to render a final account, as we see in the case of the custumer of Inverness. The exact purpose and nature of the "January Exchequers" between 1499 and 1506 remains obscure but it can be stated with certainty that they were not equivalent to the English "view" or preliminary examination of all the accounts to be presented in the main Exchequer later in the year.

1. ADS, 17. f. 81.
IV. The practice of the Exchequer in auditing accounts

The outline already given of the procedure of the Exchequer may now be amplified by a more detailed study of the methods by which accountants were charged and discharged. Although the general practice was the same for all or most of the accounts, the special features presented by each type will require separate examination.

All but a few of the accounts were expressed in Scots money. In terms of sterling that currency depreciated during the fifteenth and sixteenth centuries. In 1451 two pence Scots were equivalent to one penny sterling, in 1456 three pence. By 1467 the ratio was $\frac{3}{2}:1$ and by 1544 $4:1$, falling to $12:1$ at the end of the century.

Most of the grain accounts are reckoned according to the "great measure of Leith", but complete standardisation was not achieved until the reign of James V. After 1457 the "great measure of Galloway" ceased to be used in the accounts of the chamberlain of that lordship. In 1488 the Comptroller was answerable for 13 chalders and 9 bolls of wheat of the earldom of Moray "although it did not extent to so great an amount by the measure of Leith". Probably such difficulties of calculation provided a good reason for the abandonment of the use of local measures. Nevertheless allowances continued to be given to the chamberlain of Ross for the difference between the "small measure of Ross" and the "great measure of the kingdom" or measure of Leith. In 1529 he alleged that "he has no

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1. See ER, vi. 305, for Flemish money; TA, vii. 3, for French money and ER, ix. 447, for Sterling.

2. These figures are quoted from Cochrane-Patrick, Records of the Coinage of Scotland, i. p. lxvi. Note, however, that different figures can be found in the records, e.g. £1 Sterling equivalent to £3 Scots, 1486 (ER, ix. 448), £3 10s., 1501 and 1506 (ER, xi. 331; TA, iii. 33) and £4 4s., 1512 (TA, iv. 300).

3. ER, vi. 194, 348.

4. ER, x. 38.

5. ER, xii. 557, xiii. 46, 348, xiv. 87.
allowance, nor has he had any for seven years since his entry to the said office for the diminution of the victual of Ross between the great measure and the small, between which measures there is a loss of four bolls from each chalder of great measure. The difference was allowed to him on condition that the Comptroller should send trustworthy persons to Ross or should go in person, and should inquire concerning the diversity of the said measures. From 1540 onwards the accounts of Ross and Ardmeanach were calculated according to the measure of Leith. Other questions concerning weights and measures will be considered as they arise, but it may be noted that the "long hundred" of six score was employed for reckoning fish, livestock and certain other commodities.

With some exceptions the charge against an accountant could be established or verified by records accessible to the officials of the Exchequer. From this followed that it could be compiled without his co-operation or even in his absence. In the property roll of 1495 Lord Kennedy was charged with the rents of the earldom of Carrick, together with the Exchequer unlaw of £10, although "neither on the day appointed for him, nor as yet has he compared". He received allowances totalling 40 merks which could be ascertained from previous rolls and from the Comptroller's account but more than £160 was carried over as "rests". Again, the roll of 1498 contained the account of Master James Lindsay, late chamberlain of Galloway, made at Edinburgh on 29 July 1498, "although he was absent".

1. ER, xv. 502.
2. ER, xvii. 341, 347.
3. ER, vii. 611, ix. 210, x. 10, xi. 205, xv. 6.
4. ER, x. 526.
5. Licet absentis. ER, xi. 108.
was charged with the arrears of his last account and other sums outstanding at his removal from his post and received allowances which had been admitted in previous accounts.

The charge could be a fixed annual sum or could vary from year to year, a simple example of the first type being provided by a royal burgh paying the burgh mali laid down by its charter. The second type may be illustrated by a custumar, whose charge would vary according to the volume of trade at his port. One account could contain both types of charge, for instance a sheriff was charged each year with the same sums for blench duties and castlewards but with a variable amount for casualties.¹ Where the amount was fixed the accountant was said to be charged per rotulos, according to previous rolls. By Skene's definition "compt mai at per rotulos is quhen the compter is charged in his compt, conforms to ane former compt rolled of before".² It was not necessary for a detailed statement to appear in each account, the practice being to enter the total only, with a reference to the year in which full particulars had been enrolled. Thus the sheriff's roll of 1439 contained a full statement of the rents of assize and blench duties of the sheriffdom of Fife, but in the case of Dumfries reference was made to the roll of 1494.³ Similarly the property roll of 1501 contained detailed rentals of the lordships of Menteith, Fife, Galloway and Kilmarnock but for Ettrick Forest reference was made to the roll of 1493, for Moray to that of 1494, for Strathearn to 1497 and for Methven to 1498.⁴ Where the charge was variable it was ascertained

¹. Infra, Appendix, 31-2.
². DWS, Balliwmus.
³. Ibid. 33, 40.
⁴. ER, xi. 284, 320, 328, 341, 344, 357.
from records produced by the accountant, such as customs books, sheriff court books and estreats of justice ayres, or transmitted to the Exchequer, such as the responde books transmitted each year from Chancery.

Failing documentary evidence, the accountant was allowed to declare the amount of his receipts upon oath, although this declaration was most commonly found in cases where he claimed that he had received nothing. ¹ The customars' roll of 1443 contains the following memorandum: "And be it remembered that David of Galbrath, custumar of the great custom of the burgh of Dunbrettane, gave no account this year, because no goods were customed at the said burgh in the year of the account, nor were any loaded at the port thereof, as the said custumar says upon his oath."² In 1517 the sheriff of Perth did not charge himself "with any unlawful of his court, escheates or other casualties within the bounds of his office, because none occurred in the time of the account, as faith was made upon compt."³

Sums appearing in the rolls as non oneres (non onerationes) or pendencie were those for which the accountants in question were not held answerable. Non oneres usually came at the end of the charge, introduced by the words Et non onerat se, and were omitted from the total charge. Pendencie were often noted at the end of the discharge, after the statement of the sum resting owing by the accountant, of which they formed part. The former, therefore, comprised sums for which the accountant could not be made liable, either because the term of payment had not arrived,⁴ or because another person was accountable,⁵ or because he had not been instructed to

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1. Infra, Appendix,
2. ER, v. 128,
3. Infra, Appendix, 44,
4. Ibid, 33,
5. Ibid, 43,
levy them. Some of these might be chargeable in a later account. Pendencia were sums which were already due but which were "superseded" for the time being. In 1480 the receiver of Kinclaven did not charge himself with the rents of the lands of Discher and Toyer, "because Duncan Campbell receives the rents thereof and renders an account of them". Ten years later the chamberlain of Linlithgowshire did not charge himself "with the rents of the lands of Cummestone and Manwellrig, which are part of the King's grace's property and are in the hands of the provost of the college kirk of the Holy Trinity near Edinburgh, because he had no orders to levy them, upon which the King is to be consulted. Nor with 40s. of the grassum of Kincaivil because James Douglas, then Comptroller, received it and will answer for it". In 1462 it was noted that the chamberlain ultra Montes was to be charged with certain pendencia in his next account "and meanwhile the Lords of Council are to be consulted", but the following year he did not charge himself with these "because the accountant was discharged of his office before the term for levying them". The account of the chamberlain of Petty, 1476, refers to £290 18s. depending upon George, earl of Huntly, Duncan Mackintosh and the thane of Cawdor, "ut continetur in pendencia anni etc. septuagesimi secundi et nononere septuagesimi tercii". In both these cases the question of liability had been decided in favour of the accountant concerned. In 1496 an annual rent from the lands of Pitcairn was pending in the account of the chamberlain of Nethven, who alleged "that no such place can be found within the lordship". Inquiry was to be made and he was to be charged in his next account. As the inquiry appears to have revealed that his claim was unjustified, he was charged with the arrears of the annual rent in 1498.

1. ER, x. 12. 5. ER, vii. 130, 208.
3. ER, ix. 90. 7. ER, x. 559, xi. 96.
4. ER, x. 176.
In the discharge or "expenses" (expense) of the account were set out all sums allowed or defaced to the accountant. These two terms are almost synonymous. In 1491 James IV charged the Chancellor to "tak the Lordis of oure Counsale, and that ye here the Thesauraris compt, and defcis and allow as ye think accordis to resone".  

It is possible to divide the allowances into groups, according to whether they were for actual payments by the accountant or for sums stated excessively in the charge, for one year only or for a period of years.

The allowances for sums charged superflue or excessively (superflue oneratio) reduced the gross amount charged against the accountant to the actual revenue for which he could be held liable. Unless the Auditors maintained a careful scrutiny, such allowances tended to continue from year to year, even after the original reason had been forgotten. Skene recommended that "all articles of compts superflue chargeit where the King has no profite be discharged or deleit or that the Clerk of Register takk inquisition be the auld rollis and comptis how and wherfore sick articles being once allowit in compt and taken up to the Kings use are now made improfitable to the King. And the cause being found nocht reasonable that they in tyme coming be comptit and the Kings profite taken up notwithstanding any consuetude in the contrair observit in tyme bygane". The accounts of the chamberlain of Stirlingshire provide a good example of the result of failure to observe the caution enjoined by Skene. James III granted letters under the signet

1. TA, i. 166; c.f. RSS, i. 1778, "chargeing our thesaurare and auditoris of our chekker to mak allowans to the said officiars of all the premiss and defesis thaim thairof." "Defese" can be equivalent to discharge. RSS, ii. 3633, 4072; ER, xii. 193; ADC, i. 22. "Defall" means to deduct, RSS, i. 1793, ii. 827; ER, xii. 193.

2. ER, x. 572.

for remission to be given to the tenants of Cornton of part of the grain rents due by them "propter eorum inopiam". This was allowed in the account for the years 1473 and 1474 but in 1475 the chamberlain was commanded to levy the amount in question in future "because it will not be allowed any longer without a new command from the King". Although no allowance was made in the following year, in 1477 the same quantity was remitted to the tenants "because their grain failed", and this had effect not only for the current year but also in retrospect for 1476. Despite the fact that allowance had been given for the year of the account and the preceding year only, it continued to pass in the accounts until 1484 when it was stated to be "for this year only and until their poverty be investigated by the Comptroller and the King's other commissioners". Then in 1485, it was "declared to the accountant by the Auditors of Exchequer that this allowance should not be made in time coming". For greater certainty a note to this effect was entered in the margin of the roll. There matters rested until 1491, when allowance was given for the four years 1487-1489 "on account of the sterility of the lands of Cornton, because the husbandmen used to have allowance of one chald of wheat annually by the favour of the King", and allowance of eight bolls of barley was given for the same reason. Thus it continued to be given until 1513, when the lordship of Stirlingshire passed into the hands of Queen Margaret as part of her jointure. It was not until 1542 that the chamberlain again accounted in Exchequer, receiving the same allowance at which point it becomes unprofitable to pursue the search any further.

1. ER, viii. 245, 281, 430.
2. ER, ix. 250, 326.
3. ER, x. 265.
4. ER, xvii. 598; note that the chamberlain was charged according to the roll of 1513, ibid, 596.
Even when the King alienated lands their rents might still remain charged against an accountant, a corresponding allowance being given to him. James III granted the lands of Offrens of Schiregartane (Kippen) to his Chancellor, Andrew, lord Avandale, by a charter under the great and privy seals, which the Chamberlain of Menteith produced in Exchequer in 1486, in order to obtain allowance for the rents. Although this grant was heritable the chamberlain continued to be charged with the rents, and to receive a corresponding allowance, until 1513. Although the system might seem illogical, it had the merit of bringing the allowance to notice in each year's accounts and of serving as a reminder of the alienation of the lands, if ever the King wished to challenge it. Thus Roger Schoriswod occupied the mill of Greenlaw in the earldom of March, by virtue of letters under the great seal, granted to him by James III. After four years the King complained that he had been "circumvented in the granting of the said letters" and the receiver of the earldom was ordered to levy the rents of the mill in future. The same King had been "ill-advised" in granting the lands of Kirkandrews in Galloway to Lord Konypenny, who held them for over twenty years, and his son, being "well advised", revoked the grant in 1492. On 3 March 1481 the Earl and Countess of Atholl received a charter of the forest of Cluny. For some reason not only did these lands remain in the Exchequer rolls but also the chamberlain of Kinclaven received no allowance of the rents until 1502. Then, on 16 January 1502 James IV issued a precept to the Auditors charging them to "allow and defeise inourechakkerrollis" the malis and dewiteis of the said forest and landis of all termes bigane and of all termes tocum ... registering this cure

1. ER, ix. 411. 3. ER, ix. 522.
2. ER, xii. 531. 4. ER, x. 327.
precept to giddher with the principale charter uppon the bak of our rollis, to schew for your warrant". Thereafter, the chamberlain remained charged with the rents but received the authorised allowance.

Procedure did exist, however, for removing alienated lands from the rolls. On 16 July 1502 James IV signed a precept to the Auditors notifying them that he had mortified to the Chapel Royal the feu duties payable from the lands of Strathbraan and others, and ordering them "that ye defeis oure chawmerlanis that ear chargeit with the few of the said mortifiit landis of the few thereof of all termes bigane in oure chekker rollis ... and that ye draw the samyn out of our chekker rollis, that none of oure chawmerlanis be chargeit tharwith in tyme to cum". Similarly, having granted the lands of Balcomie in Fife to Sir Thomas Erskine of Brechin, James V charged the Auditors to "delete and put furth the saidis landis of Balcomy furth of oure rollis perpetualie, as ye will ansuer to ws thairupon". In cases where lands, never having belonged to the crown, had been entered in the rolls by mistake, it appears that the Auditors themselves had power to order deletion. In 1537 they noted that the chamberlain of Galloway was not to be charged with the rents of the lands of Whitecairn, which belonged heritably to the laird of Gelston.

So far the instances of allowances of sum charged superflue have been drawn from the property rolls. They could occur in any account, since, for example, the custumars were charged for all goods exported but received allowance for those passing custom free. Further discussion of this topic may be left until the detailed examination of the several types of accounts.

1. ER, xii. 43. 3. ER, xvii. 260-1.
2. ER, xii. 232. 4. Ibid, 22.
Between the allowances for superfluous oneratio and those for actual payment, lay an intermediate class, which may be defined as fictitious or nominal payments. Here the King assigned lands or rents and the beneficiary levied payment from the tenants. The officer charged with the sums in question received allowance, as for a payment, but in fact no money passed through his hands. 1

Whether actual payment was involved or not, all gifts, pensions and other allowances for life or a term of years required the King's warrant under the great or privy seal, usually containing a precept to the Auditors to allow the sum in the relevant account. 2 The warrant for allowance might be a separate document. 3 Such grants were produced before the Auditors once only and were marked by the clerk as allowed, 4 after which they continued in force until terminated by the King's general or special revocation. 5 Some were registered in the Exchequer rolls in terms of a warrant to that effect contained in them. 6 Whether the grants were registered or not, the Auditors saw the original once only. Letters under the signet to the custumars of Dundee in 1450 directed them to pay 5 merks annually to Patrick Lindsay "and thiroure letterez be yhw schein to the auditours of oure chekkare delyveris thaim again to the said Patrik". 7 A grant of £40 a year from the customs of Dumbarton to William Stirling of Glorat, dated 19 March 1516,

1. ER, xiv. 172, xv. 126.
2. ER, xi. 301, 376, xii. 90, xiii. 40, 96, xiv. 34.
3. ER, ix. 227, xiii. 42.
4. Infra, Appendix, 14, No. 7a.
5. ER, vi. 27, xi. 122, 176.
directed the Comptroller and Auditors to allow the sum to the customar, "the said letter being anis shawin upoun compt befor the saidis auditouris of our chekker and registрат in the rollis thairof". No additional warrant or authority was necessary to authorise an accountant to make each year's or term's payment.

After the first year, therefore, no distinction was made between payments for which a royal warrant had been produced and other standing or continuing allowances, such as those for superflue oncratio. These "ordinaries" (ordinaria) were allowed each year without further question or formality. Allowance was to be given to the chamberlain of Ross in 1521 for the "ordinaries" of marts and muttons. Whilst most continuing payments were described as appearing in previous rolls (in rotulis precedentibus), those to Friars and other religious foundations were said to appear in the old rolls (in antiquis rotulis) or to be "ex elmosina domini regis antiquae".

Care was necessary to ensure that allowances made for one year only did not become ordinaries. When a special delivery of five chalders of oats was made to the captain of Falkland by the King's precept, the allowance in the account of the chamberlain of Fife for 1530 stipulated that "he shall not exact it in future because it is not an ordinary". At the Exchequer of 1508 the Comptroller testified that it was the King's will that the tenants of Cash, in Fife, be allowed one chalder of oats in recompense for the destruction of their crops by his deer. No limit appears to have been set for the duration of this allowance, which the Auditors were still making in 1542. A few years earlier James IV had given orders that the Ward of Falkland was to be made waste for game, in consequence of

1. ER, xiv. 193. 4. ER, xvi. 17.
2. Ibid, 385. 5. ER, xii. 8, xvii. 514.
3. ER, vi. 138, x. 524.
which compensation was paid from 1505 onwards for the loss of pasture for twenty
four cows or oxen. In 1526 the Auditors warned the chamberlain not to "answer"
the allowance until he received a new order from the King to make it. Furthermore, although it was easy to terminate an allowance to which a definite term had
been set, it was more difficult to see that the original purpose of a payment was
being fulfilled. From 1454 onwards George Bannatyne was paid £2 a year for "the
upholding, repair and keeping of the fence (clausura) of the park of Falkland.
In 1478 the chamberlain of Fife was commanded to cease payment "unless he repairs
and maintains the said park properly" (sicut decet). Whether or not George gave
satisfaction he continued to receive the money until his death. On 7 November
1520 the Auditors warned Ninian Stewart, sheriff and chamberlain of Bute to cease
payment to one, Hunter, "for keeping of the dais in Cumray, or to Reid for keeping of
the forest of Bute, because the saidis personis dois na service thairfore, with
certificationoun that gif he dois in the contrar na allowance salbe gevin thairof in
tyme to cum in the chakker". This threat did not prevent Stewart from claiming
and receiving the allowance in his next account.

Allowances for one year only were often qualified with the words "hae vice
tantum" or "hoc anno tantum". They were attended with less formality than those
which were to continue for a number of years, the King's letter under his signet
and subscription or a precept under the hand of the Treasurer, Comptroller or
other competent person being a sufficient warrant. The King might address a

1. ER, xii. 279, xv. 228.
2. ER, xii. 95.
3. ER, v. 689, viii. 496, ix. 181, x. 209.
4. ER, xiv. 579, 608.
5. ER, x. 342, xv. 493.
6. Infra, Appendix, 15, No. 7 d; ER, v. 191, vi. 3, 79, 128, 496,
   ix. 483, x. 472, xi. 361 x.
precept to the Auditors, directing them to allow a payment already made without a proper warrant. On the other hand the Auditors sometimes permitted verbal attestation of royal commands. Thus in the account of the sheriff of Lanark, 1456, allowance was made for 20s. "given to the wife of John Yuletoun, the King's hostess (hospitissa) at the time he was at Lanark, by the King's courtesy (ex curialitate), the bishop of Brechin attesting the command upon compt". James III remitted the rents of certain lands, which Duncan Mackintosh occupied, "and the Lord Chancellor and other Lords of Council declare on our Lord the King's behalf, that his will was and is that only the Martinmas term should be allowed him and that he should pay thereafter for all terms".

In addition to a warrant the Auditors also required proof of payment. Deliveries to the royal household were verified by inspection of the household books, whilst other account books or bills (cedule) might be produced. In most cases the accountant could show a receipt, which might be, but need not be, a formal document under a seal. Although many of these must have been produced at each Exchequer very few earlier than 1550 have survived, and virtually none are in the public records. This, with the similar lack of precepts for payment, leads to the presumption that they were destroyed after each audit. That preservation was the exception rather than the rule is shown by reference to such documents "remaining with" the Chancellor and the Keeper of the Privy Seal or put up with the Exchequer rolls. When the accounts speak of a person "acknowledging receipt upon

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1. Infra, Appendix, 23, No. 101
2. ER, vi. 161
3. ER, ix. 390
4. ER, vii. 68, viii. 234
5. Ibid, 20, 78; TA, i. 66
6. Infra, Appendix, 16-18, No. 8; ER, v. 70, vi. 596, ix. 74-5, 557
compt", this does not imply personal appearance but only the production of a receipt. Verbal acknowledgement, however, was quite possible and allowable.¹ The account of the chamberlain of Strathearn and Menteith, 1460, records several payments to Master Alexander Murray, one entry reading: "And to me, Alexander Murray, receiving upon compt, £6 13s. 4d., for which I shall answer".² The Comptroller especially, by virtue of his regular attendance at the Exchequer, could attest or admit what he had received or what had been received on his behalf. Thus in 1511 Andrew, bishop of Caithness, acknowledged that certain iron had been purchased by the custumars of Stirling and delivered to the Master of Work of Stirling, for which the bishop was answerable.³

Even where no receipt or acknowledgement was produced allowance could still be given at the accountant's risk (sub periculo computantis).⁴ The accountant's "risk" arose from the fact that the allowance could not be used as proof of delivery to the person alleged to have received the sum.⁵ In most cases such allowance was restricted to ordinaries or continuing payments appearing in previous accounts. In 1456, however, the sheriff of Linlithgow had to bind himself to produce his acquittance for the sum in question from the Friars Minor of Dundee before the next Exchequer. The abuses, to which the system was clearly prone, moved Skene to recommend "that na compts in the Chequer be made periculo computantis nor na allowance admittit of sick compts, because na allowance should be granted in compt of sounes of money, silver, victuell or other payment

¹. ER, viii. 283, 461, ix. 162.
². ER, vi. 639. The curious lapse into the first person suggests that Murray must have written this portion of the roll.
³. ER, xiii. 387.
⁴. ER, viii. 295, ix. 207, 208, x. 296, xii. 65, 98.
⁵. Ante, 49; Infra, Appendix, 23, No. 10 h.
alleged made be the compter to any person except the discharge and acquittance thereof be produced be the compter super computo; whilks acquittances shall be deliverit to the Clerk of Register att the time of the compt and shall remain in the Register, to be made furthcommand be him to all parties that shall have entress in cause the verity thereof shall come to be impugnit.¹

Even in the fifteenth century the principle was well established that payments to the Comptroller and Treasurer must be authenticated by their precept and receipt or by an entry in the Household Books. The chamberlain of Moray having failed to produce several of the Comptroller's precepts at the Exchequer of 1495, the latter was to be notified of the fact (animadvertum est dicto rotulatari).² Such precautions were necessary to ensure that an accountant did not claim allowance of the same payment twice, with a corresponding increase in the Comptroller's liability. Thus in 1494 Duncan Forester acknowledged a payment by Alexander, lord Gordon, but asserted that he had given a receipt, "whereupon he protested if it should be produced thereafter".³ By 1491 the practice of particularising each payment in the accounts was becoming obsolete, the total amount only being given.⁴ This might cover a number of payments of varying amounts made at different times and places and for different purposes.⁵

The payments and allowance considered up to now have comprised those for which written evidence was available, but the Auditors might receive proof by

1. Proposals £ 53.
2. FR, x. 523.
3. Ibid, 410.
4. Ibid, 257.
5. Infra, Appendix, 17, No. 8 f.
other means. They are found accepting testimony concerning the loss of certain corn in a vessel shipwrecked between Fife and Leith. But in 1516 the bishop of Caithness had to bring an action to prove the delivery of four lasts of salmon to George Dickson, burgess of Edinburgh, on the Comptroller’s precept shortly before Flodden, for which Dickson had given a receipt, "the quhilkis precept and acquittance war baith tynt in ane box of the said reverend faderis in the said feild of Floudone and as yit he has gottin na allowance nor payment thereof". Allowance was given for goods and money, which had been stolen, for the destruction of wheat by rats, for barrels of salmon jettisoned in a storm at sea and for fowls which had died of a mysterious disease called "connooch". In James III’s reign the custumier of Edinburgh was left with a considerable sum of "black money" on his hands, when that debased coinage was "cried down", and "could not lay it out to the King’s profit nor to his own". Not wishing that the custumier should be the loser by this, James instructed the Auditors to allow him £440 in his account. Finally one may mention the steward of Kirkdudbright who was required to account for a mare, a horse and ten cows in 1458, "of which animals the mare is dead, the horse cannot be seen or found, and those who owe the cows have fled into Carrick and the accountant can not get them back, all of which the accountant asserts upon his oath". The Auditors gave him provisional allowance, but a letter was to be sent to the unfortunate bailie of Carrick instructing him to inquire about the cows and bring them in, because he would be charged with them in his next account.

1. ER, v. 375, x. 41, xv. 235. 6. ER, xii. 57.
5. ER, vii. 200.
Some, though not all, of the accountants were permitted to retain sums as their fee. The steward of Annandale was given a "fee of retention" of £20 out of the issues of his court and of the justice ayres of his bailiary, failing which, out of the issues of the sheriff court of Dumfries, but not from any other revenues belonging to the King.\(^1\) The fees were subject to funds being available after all other charges had been met, so that in 1455 the sheriff of Dumbarton received only 10d. in part payment, "et non plus ad presens, quia non fuit unde".\(^2\)

Some chamberlains received fixed fees,\(^3\) but others were given a special allowance for rendering full payment, "making their account æquæ".\(^4\)

Although certain scribal or arithmetical errors may have been corrected before the enrolment of the accounts, there exist a fair number of references to errors and omissions in the rolls themselves. Items might be omitted from the charge\(^5\) perhaps by "inadventency",\(^6\) or else they might be overcharged,\(^7\) or even charged twice.\(^8\) The accountant's negligence\(^9\) might cause him to overlook allowances to which he was entitled, but if these were not claimed at the time\(^10\) they could still be recovered in the following or subsequent years.\(^11\) In 1540 it "clearly appeared" (clare constat) to the Auditors that the Comptroller had failed to take

\(^{1}\) ER, vii. 281.
\(^{2}\) ER, vi. 85.
\(^{3}\) ER, xvi. 338-9.
\(^{4}\) Ibid, 429, 459.
\(^{5}\) ER, ix. 180, x. 162, 308, xv. 308.
\(^{6}\) ER, xii. 108.
\(^{7}\) ER, vi. 475, viii. 525, x. 400, 435.
\(^{8}\) ER, ix. 425, x. 179.
\(^{9}\) ER, xiv. 25.
\(^{10}\) ER, xiv. 223, xvii. 252.
\(^{11}\) ER, x. 179, xvi. 91, 125.
allowance in his last account for a payment to the bishop of Ross. Often enough the innocuous phrase "error of calculating" \( \text{(error calculi)} \) was applied to explain the need for corrections, leaving the question of responsibility unsettled, but in 1523 one such error was firmly attributed to "the fault of the clerk then diting the roll". The chamberlain of Fife had been allowed only one chalder and four bolls of barley for the rents of Murdocairny, instead of the full amount of one chalder and eight bolls with which he was charged. Nevertheless the Auditors and clerks themselves proceeded to err in making the allowance for the years 1522 and 1523 alone, so that in 1525 the chamberlain again required to seek allowance for the years 1517 to 1521.

Where an account contained renders or payments in kind it was usual for these to be placed in a separate section or sections following the account of money, but if the whole account was short, or if the amount of the renders was small, no necessity arose for separation. In general the sections of an account dealing with grain, cattle etc. were set out on the same principles as those dealing with money. Only one variation need be noticed, namely the sale or commutation of renders in kind. Sale (\textit{venditio}) implied the valuation of a commodity in money, and commutation (\textit{commutatio}) the substitution of one commodity for another, although the latter term could be used in the former case. \textit{Venditio} is also used in its normal straightforward sense, but in practice it is quite easy to distinguish between real and fictitious sales, the parties to the latter being the Crown, or

1. ER, xvii. 289.
2. TA, iii. 278.
3. ER, x. 400, 507, 539, xi. 335\( \text{x} \), xii. 108, xv. 502, xvi. 300.
4. ER, xv. 47.
5. Ibid, 133.
6. ER, x. 212.
its officers, and its accountants or debtors. In the account of the granges of Dunbar, 1507, there is a memorandum "that the victuals of corn and bear with the rabbits of Dunbar are commuted into money by the King's special command by his letters subscribed with his hand, and are sold to the accountant for 55 marks to be paid yearly to the Comptroller ... and this commutation was made by consideration of the Lords Auditors of Exchequer, on the command abovewritten".  

In most cases the prices at which the renders in kind were sold represented their true market value, at the time at which payment was due. Thus the arrears of an account outstanding from a previous year were sold at the ruling price of that year. In 1529 certain arrears were sold at the current price to the chamberlain of Bute by the King's command "although for certain causes the said victual and marts abovewritten were sold last year at a dearer price". In 1533 it was noted that although the chamberlain of Fife was "aio eque" in his account in respect of victual, "nevertheless on account of the difference between the price of the victuals resting in his last account of the crop of the year of God 1531 ... and the year 1532 ... the Lords Auditors of Exchequer have superseded payment of the superexcedence of the prices of the said rest, namely 24 bolls of bear and 16 bolls of wheat, intromitted with by the accountant as above, until his next account, in the hope that he will well and faithfully serve in his office to the King's profit, and because he then swore that for the remainder of that rest, which was still in the hands of tenants, he took payment boll for boll only, as said is, and no other price". It is evident, therefore, that some record was kept of price levels in the various localities, similar to the later "Exchequer fiars".

1. ER, xii. 559. 2. ER, xv. 171, xvi. 279. 3. cariori foro, ER, xv. 497. 4. ER, xvi. 272.
The Exchequer tiaras were, and still are the prices at which payments still due to the crown in kind are converted to money, being based on returns of the prices fixed by the tiaras courts in each sheriffdom, from which a small deduction, known as the "Queen's (or King's) ease," is made. The first extant list of Exchequer tiaras appears to be that for 1611.¹

Here again usage unfavourable to the crown might creep in. Where the selling price had become fixed by custom, in a period of rising prices it became increasingly profitable for the crown debtors to commute their dues for money. One may discern an unsuccessful attempt on the part of the chamberlain of Strathearn to establish such a usage in his own favour. In 1527, when he was paying at the rate of 15s. for each mart due out of the lordship, he was commanded "to bring in and levy the marts of the said lordship for the expenses of the King and his household under pain of payment of 40s. for each mart".² Four years later he was obliged to pay double the old rate, "for although marts used to be sold to copters and farmers of lands for 15s., they are now sold for 30s., because whereas the King used to buy his marts for 20s. on the hoof (super pedes) now he gives 40s. or at least 30s. for them, wherefore it was ordained that those who owe marts to the King for their lands and lordships shall be obliged to pay 30s."³ There is an echo of this in Skene's indignant protest against those who sought to commute dues at the "King's price"; "for the Kings prices whilk is sy lesse than the common prices should be respectit when the King byes any thing fra his subjectis and nocht when he for an price sells and disponis his guids pertaining to him to ony of his subjectis or forrein persons".⁴

1. Liber Responsionum 1610-1623, f. 16.
2. ER, xv. 311.
3. ER, xvi. 106.
4. Proposals, f. 52.
Many of the blench farms accounted for by the sheriffs were commuted and sold for current coin. By the end of the sixteenth century, if not earlier, there was a fixed tariff for such conversion. Other special instances of sale and commutation may be noted. Certain wheat, not of an acceptable quality, was sold by the Comptroller to the tenants of Fife, "on account of its insufficiency". In 1527 one chalder and fourteen bolls of wheat were sold to the earl of Crawford "as bad debtor" for the rents of Bothmulet. A fee or pension from the crown, fixed in kind, might be converted to money. In 1475 the chamberlain of Moray received allowance for delivery to James Shaw, Comptroller, of 20 barrels of salmon "commuted into 14 pipes of red Gascon wine". His successor in 1509 was "sold" some wheat for £55, which had been expended by him for cutting timber in the forest of Darnaway and "for the carriage thereof to the building of the King's ships".

The two items last-noted show how expenditure under one head could be set off under another. In 1465 Thomas Simson, receiver of Fife, was superexpended to the extent of 8 chalders, 9 bolls and 3 firlots in his account of oats, "for which he made price with the Auditors" in his account of money, receiving allowance of £24 8s. 9d. Superexpenditure of bear by the chamberlain of March in 1494 and 1496 was set off against a "rest" of wheat elsewhere in his account. In some cases the rests remaining at the foot of an account were sold to the accountant,

1. ER, xi. 331⁴, 351²; Infra, Appendix, 38, 40.
2. See the table printed in Cosmo Innes, Scotch Legal Antiquities, 65-6.
3. ER, xv. 209.
4. Ibid, 352.
5. Ibid, 549.
6. ER, viii. 149.
7. ER, xiii. 209.
8. ER, vii. 334, 337.
9. ER, x. 422, 556.
thus converting the whole amount due by him to money. ¹

Because the accountant’s liability was personal, sums due to him in one capacity could be set off against sums owing in another. The superexpenses of Thomas Wardroper as receiver of the ward of the earldom of Erroll in 1463 were allowed to him as maior of Strathbraan in 1464. ² Thomas Simson rendered account as Comptroller for his arrears as sheriff and chamberlain of Fife. ³ The superexpenses of Sir Patrick Hume, as chamberlain of Stirlingshire, in 1494, amounting to 31s. 10d., were set off against malt and marts in his account as chamberlain of Strathearn. ⁴

Having examined the features which the accounts have in common, we may now proceed to study the particular items of revenue and expenditure which are found in each of the main groups, beginning with those in the sheriffs’ rolls.

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¹ ER, ix. 186, xii. 587, xiii. 349.
² ER, vii. 208, 231.
³ ER, x. 118; Infra, Appendix, 40.
⁴ ER, x. 555, 570.
V. The Sheriffs' Rolls

The rolls of sheriffs' accounts, which once formed the oldest and longest series of records of the Scottish Exchequer, have suffered more than any others from loss and accidental destruction. A few thirteenth century examples, which survived in Skene's day, are now known only from the short extracts made for the first Earl of Haddington. Reference has already been made to the rolls and copies of accounts which still exist for the period 1437-1542, and to the manner in which these are supplemented by the responde books. Although the loss of so large a proportion of the source material makes analysis difficult, it is possible to describe the main features of these accounts and to discern certain changes and developments.

By the end of the fifteenth century other royal officers had encroached upon the fiscal duties of the sheriffs. Nearly all the crown lands were under the management of bellivi ad extra. Whilst the sheriffs remained accountable for the feudal revenues of the crown and the profits of justice, the actual receipt of money from these sources passed increasingly into the hands of the Treasurer. On the other hand the scope of the sheriffs' rolls widened to include the accounts of

1. ER, i. p. xxxvi.
3. The sheriffdoms of Ross and Caithness, erected in March 1504 (APS, ii, 241-2) are not represented in the surviving accounts, nor is Orkney. Haddington appears as a separate sheriffdom in 1471 (BR, viii. 29), but in 1489 it is included in the Edinburgh account as the East Ward of that sheriffdom. (Infra, Appendix, 31, c.f. Fife, 354-5). The sheriffdom of Renfrew comprised the lands of the barony of Renfrew, including (by annexation) certain lands in the Lothians, e.g. Ratho, Innerwick and Bathgate (Infra, Appendix 55, No. 14a).
4. see Fife, p. xlvii, for a summary of these duties in the thirteenth century.
stewarts and bailies of those bailiaries which had fallen into the hands of the crown. As these officers were transferred from the property roll to the sheriffs' roll they too cease to concern themselves with the collection of land revenues.

It is possible to state when certain accounts ceased to figure in the property roll, but more difficult to give a date for their first appearance in the sheriffs' roll, although the old index of responsiones provides some useful evidence. Thus the bailie of Kyle last entered an account in the property roll of 1455 and the bailie of Cunningham in that of 1458 3 but their first appearance in the sheriffs' roll cannot be dated earlier than 1475 and 1479 respectively. 4 In the case of Carrick it is certain that the transfer took place when the functions of the bailie were limited in 1468 by the creation of a new office of chamberlain, to which was transferred the management of crown lands within the bailiary. 5 Gilbert, lord Kennedy, was granted the office of chamberlain, whilst his son, John Kennedy, was constituted bailie. Cowal received different treatment in 1496. The earl of Argyll retained both the offices of chamberlain and bailie, but his accounts in the latter capacity were combined with those rendered by him as sheriff of Argyll. 6 The stewartries of Annandale and Kirkcudbright were removed from the property roll after 1465, 7 and although the latter can be traced upon the sheriffs' roll in 1468, there is no evidence relating to the former earlier than 1492. 8 With one exception

1. For the sheriffs infra burgum, who appear in the rolls of 1455, 1456 and 1501, see infra 138-9.
2. Ante, 12.
3. ER, vi. 43, 428.
4. ER, ix. 677, 679.
5. ER, vii. 646.
6. ER, x. 570, xi. 183, 311K.
7. ER, vii. 308, 312.
8. ER, ix. 674, x. 764.
accounts of the stewarts of Menteith and Strathearn never appeared upon the property roll.  Menteith figured on the sheriffs' roll of 1476 but no reference can be found to Strathearn earlier than 1493.  

The most convenient method of analysing the sheriffs' accounts is to follow the sections into which the charge was divided and, when considering each item, to take note of the allowances which were normally set against it in the expense. Not all the possible items of revenue appeared in every account, for they varied considerably in their length and complexity, those of the smaller sheriffdoms, for instance Cromarty and Kinross, being very short and simple.

The first and least considerable head of the charge consisted of certain annual payments or renders made by crown vassals under the names of blench fees, annualrents and rents of assize. To these Sir William Purves gave the name of "proper casualty", to distinguish them from "casual casualty", the payments due by vassals in respect of ward, marriage, non-entry and relief. "Proper Casuallitie may be adjudged to be blench dewtyes of all temporall landes, and which are yeirly compted for in Exchequer, be the severall Shirriffes, Baillies, and Stewartes, and so engrossed in the roll called the Shirriff Roll, which is a chairge to the Thesaurer and others". In fact the term casualty is appropriate only to the

1. There is an account of a steward of Strathearn in 1454, ER, v. 659, but similar accounts were rendered by persons having different designations, Ibid, 246, 417, 582, 590, vi. 275, 286.

2. ER, ix. 678, x. 766.

3. Transcripts of some unprinted sheriffs' accounts are included in the Appendix, pp. 31-55, No. 12 a-f.


5. reditus assise.

second of Purves' categories, for the so-called proper casualty was regarded as part of the crown property, payable to the Comptroller. By the seventeenth century all annual payments by vassals were comprehended under the name blenches. "It is so unconsiderable a dewty that it would be ane great prejudice to the vassals to come in to the Exchequer and pay the same yeirly, for preventing wherof it was ordained that ilk shirriff should uplift the said blenches within their respective shyres, and for that effect ther was ane List given of them to the said Shirriffe by which they did compt ratione officii yearly whether they got payment or not."¹ Purves is correct in his statement that the vassals themselves could not be expected to account in Exchequer for these small sums, but the sheriffs' responsibility for collecting and accounting for them rested, not upon some specific ordinance, but upon practice of very long standing.² Detailed lists of the blenches did not appear in each year's account, the practice being to enter the total only, with a reference to the year in which full particulars had been enrolled.³

Annualrents and redditus assise included certain money payments from lands holding of the crown by service of ward and relief,⁴ whereas blench farms were only due from lands held by that particular tenure. Although annualrents sometimes amounted to fairly large sums⁵ redditus assise often differed very little from

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¹ See the sheriffs' rolls of 1558. ER, i. 545, 548, 551, etc.
² See Infra, Appendix, 40, 46.
³ ER, vi. p. lxvi; see, however, ER, xi. 365M, 366M, where feu duty and annualrent are synonymous.
⁴ ER, vi. 154. See also ER, xiv. 24,1, where Douchles (Strathearn) formerly paid 10s. annualrent but now pays two broad arrow heads as blench farm, si petatur tantum. Annualrent paid by a vassal as a reddendo should be distinguished from annualrent paid as an annuity or the interest paid by a debtor to his creditor and secured by infemption, e.g. Infra, Appendix, 42, 51, 53.
blench terms. Many blenches, however, were only payable si petatur tantum, meaning, in practice, that they were only exacted on the entry of an heir, when double payment was due. In 1455 the sheriff of Kincardine, who was charged with two chalderas of oats as the doubling of the blench term of the lands of Leys, was required to certify the Auditors whether the blench term was due annually and whether it had exceeded a chalder of oats in time past. Some of the blench terms payable annually were sums of money, but those due in kind, such as spurs or pepper, might have a cash value put upon them in the charge. Others were simply carried forward from year to year, e.g. the hawks in the account of the sheriff of Forfar, 1535, or "lost" by being entered in charge and ignored thereafter, e.g. the greyhound in the account of the sheriff of Dumfries, 1489. By 1501 blench terms payable in silver or sterling were converted to Scots money. The Auditors could require production of blench term charters.

As already stated the total revenue from blenches, rents of assize and annual rents was inconsiderable. In 1471 the annual value of those accounted for by the sheriffs amounted to less than £48. A few sheriffs also accounted for

2. **Infra**, Appendix, 36, 38, 40, Blench terms payable to the crown are listed and discussed in Juridical Review, xli. (1929), 344-9, 353-5.
3. ER, vi. 84.
5. Ibid, 51, 52.
6. Ibid, 40, c.f. 1501; ER, xi. 313.
7. ER, xi. 306, 331.
9. **Infra**, Appendix, Section III, Table A.
larger sums in respect of feu duties but, in general, such payments were the responsibility of the ballivi ad extra.

Castlewards appear only in the accounts of the sheriffs of Berwick, Edinburgh, Haddington, Lanark and Linlithgow. The castlewards which appear in the accounts of the earldom of March from 1451 to 1463 were charged upon the sheriff of Berwick from 1465 onwards. Purves thus describes this source of revenue: "Castlewards is a dewty or taxatione very old, neir 300 yeirs since the samyne was first imposed on waerd landes for the provyding and mentaining of Castles in tyme of warr, viz: the Castle of Edinburgh, Dumbar, Berwick, Blaikness, Roxburgh and Lanrik. For the mentainance of which castles this small taxatione or impositions was imposed and ordained to be collected by the respective Shirriiffs and paid in be them to the said severall castles and so called castlewards, or rather castle guardes, which is also charged on the Shirriiff and compted be him yeirly." In the eighteenth century the name "castlewards" had become corrupted to "coast-ward-duties". Castle-guard, the correct term, suggests that, as in England, lands held by military service within a sherriffdom might be burdened with castle-guard at the castle which was the seign of the sherriffdom. By the fifteenth century, however, castlewards had become merely a source of crown revenue, not levied or appropriated for any specific purpose, those of Berwickshire being paid irrespective of whether

1. ER, xi. 365; Infra, Appendix, 52.
2. Ibid, 35, 47; ER, viii. 31.
3. Infra, Appendix, Section III, Table A.
5. Revenue of the Scottish Crown, 34-5.
6. Clerk and Scope, 159.
Berwick castle was in Scottish or English hands. In 1471 the annual revenue from this source amounted to £13712s. 4d., this being burdened with payments to the Priors of Dumfries, Dundee, Haddington and Lanark, totalling £53 6s. 8d. Deductions were allowed to the sheriffs for lands lying waste.

Crown rents and feu duties accounted for by the sheriffs in the roll of 1471 amounted to £318 5s. 7d. but over two thirds of this total came in the accounts of Dumbarton and Lanark. Although the sheriff of Dumfries accounted for £10 as the rents of Stablegorton, in the King's hands by recognition because the lands had been alienated without consent, the whole amount was allowed to him in respect of the lands being waste.

In March 1473 responsibility for the lordship of Bothwell, the rents of which amounted to £132 5s. 7d., was transferred from the sheriff of Lanark, to a receiver, who accounted with the ballivi ad extra. Similarly when the barony of Roseneath was feued to the Earl of Argyll in January 1490, he became responsible for accounting for its rents in place of the sheriff of Dumbarton.

By 1501 the rents and feu duties appearing in the sheriffs' roll amounted to less than £335. The sheriffs of Clackmannan and Kincardine accounted for feu duties of 6s. and £16 respectively. The whole of the £26 13s. 4d., together with 5 chalders of oatmeal, 3 chalders 2 bolls of oatmeal, with which the sheriff of Dumbarton was charged annually, was assigned to the keeper of Dumbarton castle. Likewise out of £40 3s. 4d. and 32 marts charged upon the steward of Amandale, the marts and

1. Infra, Appendix, Section III, Table A; ER, viii. 7, 13, 15, 30.
2. ER, vi. 337, viii. 7.
3. Infra, Appendix, Section III, Table A.
4. ER, viii. 24-5.
6. Ibid, 8; ER, x. 181; RMS, ii. 1918.
7. ER, xi. 304, 365.
8. Ibid, 342-3; RSS, i. 2255; Infra, Appendix, 50.
£30 were assigned to the captain of Lochmaben castle. All the remaining lands in the roll were among those annexed to the Principality of Scotland in 1469, namely some small rents and feu duties in Partick and Renfrew (£5), Duncow in Dumfriesshire (£66 13s. 4d.) and Trabach and Trarinyean in Ayrshire (£120). Accounts of the Ayrshire lands were rendered by the feuars from 1534 and 1536 respectively. In the latter year the sheriff of Dumfries paid the rents of Duncow to the Comptroller but in 1542 these lands were also entered in the property roll. By the end of James V's reign, therefore, the sheriffs had ceased to play any important part in collecting and accounting for the King's rents.

In the accounts of 1517 and 1535 sheriffs are charged with the rents of lands which had been apprised for debts to the King. The roll of 1489 mentions lands in Eskdale as having been in the King's hands, in satisfaction of a debt of £10, for ten years "since the recognition", but the term recognition is more appropriate to cases of forfeiture for alienation without consent.

Having discussed the sums charged on the sheriffs per rotulos, we may now turn to the casualties charged on them by the responde book, of which Skene gives the following description:

"It is maid and written by the directour of the Chancellarie. For quen hee directis preceptes to the Schiraffe to give saising of any landes retoured

1. *ER*, xi. 341H; *ESS*, i. 1799.
3. *ER*, xi. 312H, 345H.
7. Burgh maills paid through the sheriffs are considered in Chapter VI.
before him to the Chancellarie, he makis ane memoriall of the dait of ilk precept and dewtie of the lands; and commandis the schiraffe to take securitie of the samin, during the time of the warde and non-entres, and of the relieve aucthand to the King, gif the lands be halden be service of ward and relieve. Or of the doubling of the few-ferme, or of the brench ferme, according to the holding of the landes. Quhilk buike yeirlie is presented to the Checker: And ilke Schiraffe, and uther judges, givers of saisings upon preceptes, direct furth of the Kings Chancellarie, are charged there-with in their comptes, compelled to make aunswere thereto and payments of all summes conteyned therein: for the quhilk cause it is called Responde, quhilke is the first wordes of ilke article of the said buik. Further in the end of the said preceptes, it is said, praeuentibus post proximum termium minime valituris. And therefore, gif the obtainer of the precept furth of the Chancellarie lye out and take nocht saisings upon the samin, quhill ane terme and maa be by-run after the dait thereof, he suld cume againe to the Chancellarie, and raise ane new precept, quhairin is augmented the by-run mailles of the lands, sen the dait of the first precept, and ane new memoriall or Responde is made thereof."

This valuable statement of procedure can be illustrated from the records. The first stage was the issuing from Chancery of a brieve of mortancestry, direct-ing the sheriff to inquire into the following questions: whether the deceased vassal died last vest and seised at the faith and peace of the King in the lands in question; whether the claimant was nearest lawful heir; whether he was of lawful age; what was the value of the lands "now" and "in time of peace"; of whom they were held, and by what service; in whose hands they then were, and for

1. DWS, Responde.
what cause. The findings of the jury, to whose knowledge the brief was referred, were embodied in a retour, and sent back to Chancery. 1

Assuming that the retour stated that the lands were held in chief of the King, a precept of sasine was then sent to the sheriff, directing him to infeft the heir and to take security for the casualties due, the amount of which was ascertained from the retour. At the same time, as Skene states, a note or memorial of the precept was entered in the responde book. 2 Although the value of the lands "in time of peace" (the old extent) remained the basis of taxation, casualties were assessed according to the present value (new extent), which an Act of Parliament of 1474 stipulated should be "the werry awaill that is is worthe and gevis the day of the serving of the saide breif". 3 This sum, multiplied by the number of years during which the lands were stated to have been in the King's hands produced the total due in respect of ward or non-entry. If the lands were held by service of ward and relief, the heir was unable to enter until he or she reached full age, unless the King granted a special dispensation. 5 Non-entry was said to result from "the true heir failing to pursue his right", 6 vassals holding lands in blenheim ferm or feu-ferm and those of full age in ward-holding falling into this category. When a vassal, whose lands had been in ward, failed to enter to them immediately on reaching full age, the precept distinguished

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1. Dickinson, Fife, 338-41; c.f. Fraser, Chiefs of Grant, iii. Nos. 33, 35.
2. Infra, Appendix 55, No. 14 a, c.
4. APS, ii. 107.
5. ER, xvii. 741.
6. This is the form of the retour (c.f. Fraser, Carnegies, Earls of Southeak, ii. 522.) The precepts, responde books and sheriffs' accounts use the form "sasina non recuperata". ER, xvii. 741; Infra, Appendix, 31.
the amount falling due to the crown up to that date from that falling due thereafter. A period of less than one year, but including a term day, was stated to be one term and assessed at half the annual amount.2

Relief, which was due only from lands in ward-holding, was assessed at the one year’s value of the lands, this being "understandes to be the retoured maill of the said landes, conforme to the new extent thereof".3 As Skene states "gif there be bot onelie wairde, and the aire enter before ane terme run thereafter, the King or uther superiour suld have na relieve".4 Instead of relief a vassal holding lands in feu-ferm paid double feu duty for the year in which he entered, in blench holding, double the blench term.5 Although some blench terms consisted of services the sheriff was still required to take security for due performance of an office, or such intangibles as "four horn-blasts".6 Some even found themselves charged in their accounts with six suits of court.

The responde books and sheriffs’ accounts, following the retours, speak of lands being in the King’s hands and casualties due to him in various capacities: Stewart of Scotland; Earl of Ross, Carrick, Garioch and Mar; Lord of Cunningham, Annandale, the Isles and Galloway. 7 If the prince was a minor, the

1. ER, xiv. 591; Fraser, Cartulary of Colquhoun, 419.
2. Infra, Appendix, 48.
3. DVS, Relevium.
5. Infra, Appendix, 32, 36, 39, 40, 42.
6. ER, xiv. 535, 537; Infra, Appendix, 32.
7. ER, xvii. 743.
8. ER, xi. 3154; Account of sheriff of Ayr, 1489, Exchequer Roll No. 294A.
10. ER, xiv. 561, 563, xv. 613, xvii. 752.
11. ER, xv. 597, 607, xvi. 522, xvii. 767.
King acted as his tutor and administrator. These distinctions had no practical bearing upon the accounts. It should be noted, however, that casualties could be due to him as over-superior, where the lands of a tenant-in-chief were already in ward or non-entry.  

If, after due warning by the Chancery briefs of meminimus and furoha, a mesne lord failed to infest to a vassal, the sheriff was directed to give saisne, whereby any casualties became payable to the crown. The superior thereupon forfeited his superiority for life, during which period the sheriff continued to give saisne of the lands in question. Casualties were due in respect of heritable offices, pensions and annualrents held of the crown, but ward and non-entry were excluded in cases where the lands were found to be in the hands of a lifenter, or of a husband, enjoying them by "the courtesy of Scotland".

By the sixteenth century it was possible for an heir to obtain service, not before the sheriff of the shire where the lands lay, but before sheriffs in that part, specially commissioned for the purpose. According to Skene the Lords Auditors of Exchequer, on 8 August 1528, ordained that, "in time comming, the clerk of the Chancellarie, upon the brief served be an commission, sall direct the precept of sasing to the principal schireff of the achire, and mak the responsion upon the schireff's head, notwithstanding the said commission, quhilk is ordained allanerly to have effect anent the serving of the briefe and not

1. Infra, Appendix, 55, No. 14 a.
2. ER, vi. 217.
3. ER, viii. 25; Dickinson, Fife, 341 n. 12.
4. ER, xiv. 602, xvii. 736.
5. ER, xiv. 600, xv. 597, xvi. 545, 593.
6. ER, xiv. 581.
7. Ibid, 574, xvi. 601.
anent the giving of the saising". 1 Earlier practice was lax in respect of
directing precepts to sheriffs in that part, 2 those who were themselves account-
ants, for instance the chamberlains of Fife and Galloway, 3 being charged with the
sums due in their own accounts. The precept had to be directed to sheriffs in
that part if the office of sheriff was vacant 4 or if the sheriff of the sheriffdom
refused to act. Because the sheriffs of Aberdeen and Fife had failed to give
sasine upon precepts directed to them, the Lords of Council, in February 1524,
"ordained sasine to be directed anew to sheriffs in that part .... to deliver
sasine and to take the security contained in the responde". 5

It is obvious that if the heir failed to have the precept executed before
the term day following its date, another term's non-entry maills would fall due
to the crown, and hence the provision that the precept would lose its validity.
This still applies to crown precepts of claire constat. 6 A few examples can be
found of special concessions to heirs unable to enter in time. 7 In 1456 David
Grahame was not to be prejudiced in respect of the Whitunday rents of his part
of Kirkpatrick, although he had not recovered sasine. 8 In 1513 his tenants were
charged to pay John, earl of Lennox, the rents of his lands, in which he had been
served and retoured "because the terme of Mortimes approchis anere that he can
nocht gett his preceptis and sesing befor the said terme". 9

1. DVS, Breve.
2. ER, xi. 368\textsuperscript{x}, 383\textsuperscript{y}; Fraser, Chiefs of Grant, iii. No. 36.
3. ER, ix. 376, 423.
4. Infra, Appendix, 55, No. 11 a.
5. ER, xiv. 610.
7. ER, xiv. 527; Infra, Appendix, 41.
8. ER, vi. 275.
The responde book for the previous year was transmitted from Chancery for each Exchequer. Then the respondes against each sheriff were extracted to be charged against them in their accounts. Although both the responde book and the accounts state that the sheriff was charged "per asinam datam" upon a certain date, the date itself was that of the precept and the responde book did not prove that it had been executed. According to pleadings before the Lords of Council in 1531, in such cases, "be us of the choosk of the sheriff takeis never on him to answer for, but defasus him per asinam non datam onto the tyne the seeing be given and than he answeris for nonentre and reliefe".

Confirmation is provided by a note in the responde book for 1514 that the non-entry and doubling of feu-fern of Forgandenny were not entered in the rolls because the sheriff of Perth had not given sasine. A similar item in the following year bears the explanation: "This responde is not charged in the account of the sheriff of Inverness, 1515, because the sheriff claims that he has not yet given sasine, but it is to be charged in his next account". Apparently in both cases no new precept was necessary because sasine was given before the Martinmas term day following the Exchequer. As Skene states, if sasine was not taken before the term-day a new precept had to be obtained containing the additional sums which had fallen due. It is evident, however, that practice was not uniform and that casualties might be charged in the rolls, even though sasine had not been given. Thus in 1501 the sheriff of Banff was charged with the relief due from John Nairn "although he

1. Before transmission it was described as the "Responde book remaining in Chancery", thereafter as the "Responde Book remaining in Exchequer". Chancery did not retain a duplicate among its own records until 1545.
2. Infra, Appendix, 56, No. 14 d.
3. ER, xiv. 561.
5. Ibid, 561, 579.
asserted on oath that he has not given sasine". 1 Jonet Haliburton obtained a precept of sasine for one third of half of the barony of Baledgarno on 28 November 1514, and likewise James Reidheuch for the barony of Tulliechedill on 8 April 1516, both precepts being directed to William, lord Ruthven, who demitted office in July 1516 but did not render an account until a year later. In 1517 new precepts were sent to his successor, John Stirling of Keir, because the first had not been executed. 2 In view of the above statement about the "use of the Exchequer" it might be expected that Stirling would be charged with all the casualties falling due, but in fact he was only charged with those accruing since the first precepts and Lord Ruthven was required to answer for the remainder. 3

It seems likely that the statute commanding all sheriffs to "bring with thame at their chekker comptis anis in the yeir ane buk contenand all sesingis gevin be thame" was intended to provide a check on whether they had executed the precepts of sasine, in respect of which they were charged in the responde books. An amendment of 1540 made the clerk of court responsible for bringing this book "subscribed with his awin hand and signe mamale". It was to remain in the Register, "sua that the Kings grace may know his tenantis and all utheris haifand interes may have recours thairto". 4

Skene was quite correct in stating that "when an man is served and retoure as heir to his father or other predecessors, the landis thairto he is serveit are found be the assyses to be in non entry and great soumes are liquidate in the retoure and in the precept of sasine direct therupon and also in the Books of

1. ER, xi. 375
2. ER, xiv, 573, 582, 590, 595.
3. Intra, Appendix, 43-4.
4. APS, ii. 360.
Responde, whils justice pertains to the king and cannocht be denye be the partie obtainer of the service and retour.\(^1\) In 1501 the total sum charged for wards, non-entries and reliefs in the sheriffs' roll amounted to £11,104.\(^2\) In 1532 the sheriff of Dumbarton had to answer for £11,480 upon one precept in favour of Matthew Stewart, earl of Lennox, while two years later the sheriff of Dumfries became liable for some £9,000 in respect of saisine given to Robert Crichton of the baronies of Sanquhar and Crawfordton and other lands, together with the offices of sheriff and coroner of Dumfries.\(^3\) But an examination of certain of the sheriffs' accounts of 1501 shows how misleading such figures might prove. The largest sum for wards, non-entries and reliefs appears in the account of the sheriff of Lanark. But out of the total of £3,121 17s. 4d. over £2,900 was allowed because the king had granted the ward of the barony of Avendale to Colin, earl of Argyll, and some £170 of the remainder was allowed in respect of two other gifts of ward.\(^4\) The whole amount charged against the sheriff of Dumbarton, namely £621 13s. 4d. for the non-entry of the barony of Lonsie and the castle and forest of Cumbernauld, was cleared off in view of a crown gift to Archibald, earl of Angus, of the ward of all the lands pertaining to Robert, lord Fleming.\(^5\) £4,960 charged upon the sheriff of Inverness in 1546 was allowed on production of the extract of a gift of ward and non-entry, granted in 1516.\(^6\) Earlier practice, however, seems to have differed, in that casualties which had been gifted or remitted were not charged in the sheriffs' accounts.\(^7\)

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1. Proposals £. 55.
2. *Infra*, Appendix, Section III, Table C.
3. *ER*, xvi. 548, 574.
4. *Infra*, Appendix, Section III, Table C.
5. *Ibid.* 344\(^a\).
In 1471 the sheriff of Dumfries was not charged with the rents of Dryfesdale because James II had granted them to John Carlisle for the whole period of the ward.

If the accounts stated that the sheriff was charged with the casualties, the precept of sasine itself merely directed that he should take security for them, an instruction which he repeated when authorising subordinates to act for him. Occasionally the precept stated that the sheriff was to "certify the Auditors of Exchequer" if the rents of the lands had come to the King's use. Though rarely used, this form bore closer relation to the actual state of affairs than the other, because in most instances the sheriff "answered" for the casualties by showing how the King had already received or remitted them. Therefore, if the sheriff did not himself receive the casualties two possibilities have to be considered, firstly that the King had remitted or gifted them, and secondly that they had been paid to him in some other way.

Putting aside isolated instances of remission of casualties, we may consider the effect of the act made by James IV shortly before Flodden, providing that when any man was slain or mortally wounded or died during the campaign "his aieris sall have his ward, releife and marriage of the king free, dispensand with his aige quhat yeild that ever he be of". This dispensation allowed an heir to enter to his lands even though he were not of full age and also waived the King's right to casualties on entry. Nevertheless the casualties had still to be charged against

1. ER, viii. 23. Note that the practice was not uniform, *a.fo. ER*, vi. 108, viii. 14, 26, 39.
4. APS, ii. 278.
5. Fraser, *Scotts of Buccleuch*, ii. No. 122.
the sheriffs and accounted for by them, the whole amount being allowed in respect of James IV's concession. Thus in 1517 the sheriff of Perth was charged with the rents and reliefs of the lands of Grizel and Elizabeth Rattray, which were allowed to him by virtue of James IV's statute because their grandfather died in the King's service "as clearly appeared to the Auditors", reserving the tenth penny thereof due to the abbot and convent of Scone. Casualties no longer due, because the heir's service had been reduced on the grounds of error or for any other cause, were allowed in the sheriff's account or simply not charged. Relief was not exigible, and was therefore allowed to the sheriff, if the heir died after taking sasine but before the first term day at which he could receive the rents of his lands.

A number of examples have already been given of the effect of gifts of ward, non-entry and relief. Even in the mid-fifteenth century they were not uncommon. For example, in 1455 the sheriff of Dumbarton certified the Auditors that the lands of Knockderry (Knockdarrin) had been in the hands of the deceased William, bishop of Glasgow, by the King's gift. As the register of the privy seal shows, such gifts were granted in increasing numbers during the reigns of James IV and James V, who occasionally found themselves in the embarrassing situation of having

1. Infra, Appendix, 45-46.
2. ER, ix. 25, xi. 306\textsuperscript{n}.
3. ER, vi. 168, xi. 368\textsuperscript{n}.
4. ER, xi. 370\textsuperscript{n}.
5. ER, vi. 347, 374, 553.
6. Ibid. 154\textsuperscript{a}.
7. The number of gifts recorded during the following years (1 Jan. - 31 Dec.) was: 1501, 15; 1511, 23; 1531, 27; 1541, 51. BSS, i. 608-750, 2175-2346, ii. 768-1098, 3784-4372.
made two conflicting gifts of the same subjects. ¹

Even by the early fifteenth century, crown debtors had seen advantages in dealing directly with the King or the Treasurer in paying their casualties or compounding for a lesser sum, thus cutting the sheriff out of the transaction. On 26 July 1424 James I granted Patrick Rattray of that ilk a discharge for £40 ½ merks as his relief. ² In 1471 the bailie of Kyle was not charged with the ward of Culzean, because composition had been made with the Treasurer, whilst in 1473 similar composition was made for the casualties due for the earldom of Lennox. ³

Where the management of ward lands had been entrusted to a ballivus ad extra, the casualties of ward and non-entry were allowed to the sheriff, who remained responsible for the relief. In 1455 the sheriff of Kincardine was ordered to enquire whether Thomas Sibbald, lessee of the lands of Mondynes (Montdevin), had satisfied the King or the Comptroller for the relief. ⁴ As in this instance, the ballivus might be a lessee. ⁵ A coalheugh at Tranent, pertaining to Sir John Seton of that ilk, and managed by a prepositus, forms the subject of an account on the property roll of 1438. ⁶ A receiver accounted to the crown for the rents of the earldom of Erroll, when it was in ward, 1462-1463. ⁷ On the death of Patrick, lord Haliburton, in 1505, James IV appointed no fewer than four chamberlains for his lands, ⁸ while two more were responsible for the lands of the Earl

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1. Cosmo Innes, Rose of Kilravock, 184-5.
3. ER, viii. 20; Fraser, Lennox, No. 67; see also ER, xi. 334, 384; Intra, Appendix, 57, No. 15 b.
4. ER, vi. 84.
5. RSS, i. 646.
6. ER, v. 52.
8. ER, xi. 422, 430, 431, 432.
of Bucher, which had fallen into ward at the same time. In 1509 the bishop of Caithness was made chamberlain and receiver of the lordship and earldom of Sutherland, in the King's hands by non-entry. In 1537 James V appointed a bailie for the ward lands of the earldom of Erroll. Where no special bailivus ad extra had been appointed for an estate, its management fell to the chamberlain of the crown lands in the vicinity. Because the sheriff of Aberdeen did not charge himself with the rents of the barony of Kingedward, in ward for three years before 1456, account was directed to be made with the past and present chamberlains in pertibus borealibus oitra Speyam, who were to be charged with what they had received and who were also to answer for the rents of the ward lands of Meldrum.

Lands held in feu-ferm tenure were in a special category. Although the sheriff was charged with the non-entry maills, which were identical with the annual feu-duty, normally he did not collect them. This was owing to the fact that the feu-duty remained charged in the property rolls and was accounted for and paid by the chamberlain responsible, notwithstanding the non-entry. Similarly, when double feu-duty became payable as a casualty on the heir's entry, the sheriff was charged with the whole amount but received allowance of the normal annual payment (simplex firma duplicationis), which had been made to the chamberlain. Thus in 1489 the sheriff of Edinburgh was charged with the doubling of the feu duty of the lands of Gosford, by sasine given to John Sinclair. But out of the total sum of £32 he received allowance of £16 "because the receiver of Ballencrief is charged with the yearly feu-duty as appears in his account".

1. ER, xi. 423, 433. 5. ER, xi. 336.
2. ER, xiii. 263. 6. Infra, Appendix, 47.
3. ER, xvii. 93. 7. Ibid, 35.
4. ER, vi. 158.
The various allowances given to the sheriffs having been noted, the method of claiming can be examined. Sums received by *ballivi ad extra* could be verified from their accounts. As already stated James IV appointed chamberlains for the estates of Patrick, lord Haliburton. When sasine was taken by each of his three sisters as heirs portioners, the sheriffs concerned were charged with the casualties appearing in the responde books. Sir John Stirling of Keir, sheriff of Perth, who accounted for the maills of one third of the moiety of the barony of Baledgarno, was deceased of them "because the said lands were in the hands of the King during the ward thereof, which maills and profits of the same were levied to his use until his death. After his decease the Queen dispensed and sold the ward and nonentry of the said lands and all other lands and revenues which belonged to Patrick, lord Haliburton, with the marriage of the heirs thereof, to umwhile Alexander, lord Home, then Chamberlain." Gifts produced in Exchequer were endorsed with a minute, signed by one of the clerks, that the sum in question had been allowed in the account concerned. Sums paid to the King or Treasurer were allowed on production of their receipt, which the sheriff had to obtain from the party involved. As an heir could own lands in more than one sheriffdom, the accounts of several sheriffs might be affected. The letter of gift granted to John Hay, on 19 July 1543, of the relief of the lands pertaining to John, lord Hay of Yester, was produced in Exchequer twice in 1550, when £23 11s. 8d. and £114 13s. 4d. were allowed in the accounts of the sheriffs of Lanark and Peebles

1. *Infra, Appendix, 45.*

2. *Infra, Appendix,* 282 No. 15 0, e; *Fraser, Chiefs of Grant,* iii. No. 79; *Stirlings of Keir,* 305; *Cosmo Innes, Rose of Kilravock,* 192. An earlier gift of ward, by letters patent under the great seal dated 1473, bears a simpler form of minute: "*Allocatur in scoaccario anno octuagesimono* - J. Mair." *Ailsa Muniments,* No. 1/109.

3. *Innes, Rose of Kilravock,* 172.
respectively, and a third time in 1551 for allowance of £137 6s. 6d. to the sheriff of Edinburgh within the constabulary of Haddington.

Despite such allowances final responsibility remained with the sheriff. In 1456 the sheriff of Peebles was commanded to enquire into the value of the tenandries of the barony of Glenholm, in the King's hands by reason of ward, and to bring in their rents for all terms bypast and to come, because he would be charged with them in his next account. Although the sheriff of Berwick had certified the Auditors that the rents of a tenement in the town and territory of Bassendean had been received by Sir William Cranston of Corsby by virtue of the gift of ward, that gift had not been produced, "and therefore the accountant is commanded, and let him be commanded by the King's letters, to distrain the said Sir William, his lands and goods, for that sum, with which he will be charged in his next account". The sheriff of Lanark was ordered to distrain for the rents of Dunsyre. The loss of so many sheriffs rolls, makes it very difficult to determine the extent to which sheriffs handled actual sums of money paid for casualties. The Comptroller received reliefs from the sheriffs of Stirling, Dumfries and Perth in 1456. By 1471 such sums were paid to the Treasurer, to whose office properly they belonged. In neither year do payments in respect of ward or non-entries appear. But in 1501 the accounts for Roxburgh, Fife and Kincardine show such payments for certain lands which had been in the King's

1. Infra, Appendix, 59, No. 15 a.
2. ER, vi. 174.
3. Ibid., 184.
4. Ibid. 162.
5. ER, vi. 165, 170, 189.
6. ER, viii. 14, 20, 35.
7. See the precept to the sheriff of Aberdeen to levy payment of relief and non-entry, 1495. Infra, Appendix, , No. 15 a.
bands for periods up to three years. Deductions were made for terce due to
the widows of deceased vassals amounting to one third of the sums due and, in
one case, for a second terce the sum due to a widow where another widow with a
prior claim to terce was still alive. By this date terce was only allowed in
those cases where the sheriff had to collect the casualties, but in 1456 and
1471 it appears as an automatic deduction in all cases.

If the contrast between the amounts with which the sheriffs were charged
and the sums which they actually paid gives the impression of a considerable
loss of revenue, it is open to doubt whether the crown could have drawn much
more from casualties. What appeared in the responde books and the accounts
represented the aggregate amount of casualties over the whole period of ward or
non-entry and, if this period had exceeded more than two or three years, no
vassal could have commanded enough ready money to pay the whole sum in full.
For the King to take the lands into his own hands at the beginning of the ward,
and to draw the revenues himself, might seem a more attractive course. But
against the gross value of the vassals lands must be set claims for terce,
expenses of management and provision for the heir's maintenance. The effect of
such deductions may be seen in a series of accounts of the baronies of
Auchterhouse, Eassie and Nevay, and other lands in Angus, which following the
death of the Earl of Buchan in 1505 were in the hands of James IV until the end
of his reign. Although the rental of these lands stood at over £240 and the
crown receivers also drew victual rents and grassums from the tenants, the
average annual sum reaching the Comptroller amounted to £107. One tenth of

1. ER, xi. 325, 364, 366, 367.
2. Ibid, 364.
4. Infra, Appendix, Section III, Table D.
the gross rent was payable as second tithe to the abbot of Jedburgh, in right of the priory of Restenneth. 1 The gross retoured value of the three baronies was £205, the net value, after deduction of certain conjoint fee and mortified lands, £158 13s. 4d. 2 Thus the revenue which the King drew from the lands was well below their retoured value.

Certain obvious advantages accrued to the King from the sale of wards and non-entries. While freedom from the hazards and expenses of management, claims of widows terce and the maintenance of the heir 3 no doubt carried some weight in his decision, the possibility of anticipating revenue must have been the most attractive feature. By such a sale present payment of a lump sum could be secured, a better prospect than the mere expectation of a larger amount.

If the ward or non-entry had not been sold and the heir refused to pay his casualties, the lands remained in the King’s hands. In 1466 the lands of Kirkbirln in Cowal remained in the King’s hands because Alexander Lindsay “refused to take sasine and pay the sum due for the ward thereof”. 4 Where sasine had been taken the heir had to be disseised. 5 On the failure of Thomas Wemyss to pay £24 for the lands of Cluny and Gallowrig in 1500, the sheriff of Fife “reseised the said lands into the King’s hands” until payment “at one time and in one complete sum”. 6

1. **ER, xii. 427.**
2. **ER, xiv. 603.**
3. **ER, xiii. 152-3.**
4. **ER, vii. 386.**
5. **ER, ix. 678.**
6. **ER, xi. 3652, 464.**
Where the title upon which a vassal or his predecessors had possessed their lands was defective, the King could obtain a decree of declarator of non-entry, whereby the revenues of the lands since the death of the last lawfully entered vassal were declared to be due to him. In 1503 the barony of Balmain was apprised to the King for the sum of £2210 due on account of the non-entry of the heirs. Lord Innermeath was appointed bailie to manage the lands on the King's behalf. Non-entry could also result from a vassal's resignation, if new infeftment was not obtained before the next term day. James V granted licence to Archibald Douglas of Glenbervie and his wife to receive the rents of Glenbervie and Braidwood, which they had resigned, seeing that "for schortness of tyme" they could not obtain sasine upon their new charter before the Whitsunday term.

Other casualties appear rarely in the sheriffs' accounts. Marriage was generally sold along with ward. Recognition, although common in the second half of James IV's reign, had become a matter to be settled by composition with the Treasurer.

The fourth head of the sheriff's account, the issues of the justice ayre and chamberlain ayre, was charged according to the estreat or extract of the

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3. *ER*, vi. 158, 163.
4. *Infra*, Appendix, 58, No. 15 d.
5. *ER*, vi. 69, 108, 266.
8. *TA*, iii. 16, 21, 22, 231-233, 236; for purpresture see *ADO*, ii. 85; *RSS*, ii. 1264.
proceedings sent to the sheriff after the ayre, which he was required to bring with him to the Exchequer. The chamberlain ayre does not appear in the sheriffs' accounts after 1471 and even at that date they were only charged with the unlaws of persons living outside a burgh. Despite the growing practice under James V of granting special commissions of justiciary for limited areas or for the trial of particular offenders, justice ayres continued to be held up to the end of the reign. Although those receiving such special commissions might be made accountable for the escheats and issues of their court, no trace of these can be found in the surviving sheriffs' accounts.

Only the financial aspect of the justice ayre need be considered here. Leaving aside the question of escheats, the first topic to be discussed is the sheriff's responsibility for collecting and accounting for the unlaws or amercements. Apart from those imposed for criminal offences, unlaws were also incurred by tenants in chief failing to give suit and presence, a burden from which those holding in blench form were exempt, and by those who failed to present indicted persons for whom they were pledge. The justiciar was

1. Infra, Appendix, 5-6, No. 3 b, c.
2. ER, vi. 102, viii. 4.
3. ER, xv. 651, 653, 663, xvi. 596, 602; Infra, Appendix, 55, No. 14 b.
5. ER, xv. 614, xvi. 550.
6. For the justice ayre see Introduction to Scottish Legal History (Stair Soc.) 409-410, and for the sheriffs' duties in respect of it, Dickinson, Fife, ilv-xlvi.
accompained on ayre by the Treasurer and two Lords Compositors, 1 who concluded "componiturs" with those indicted, whereby the latter purchased remission of their penalties. 2 In Lindsay's words:

Sic pykand pegrall theifis ar hangit,
Bot he that all the world hes wrangit,
Ane cruell tyrane ane strang transgressour,
Ane common publikk plaine oppressour
By bads may he obtaine favours
Of Tresurers and compositours.
Thocht he serve greit punition
Geth easie composition. 3

No unlaws, therefore, were due from those who compounded, for remission, those who could produce a remission previously granted to them, and those who purged their failure to give presence or to enter a suitor or a person indicted. Compositions, or bonds for payment thereof, were received by the Treasurer, without the sheriff's intervention. Unlaws remaining upon the record at the conclusion of the ayre were entered in the left hand margin of each page, the "sum of whole estreat" being the amount charged upon the sheriff for its issues. 4 The extract or list of unlaws 5 was transmitted by the Justice-Clerk to the sheriff, who, on receipt, became responsible for collecting the sums due. Although the steward of Menteith had received extracts for the justice ayres held at Perth in February and May 1501, he had not yet collected the issues by the time he rendered his account in the following July, when the Auditors directed him to bring them in within forty days. 6 Failing payment the sheriff

1. Infra, Appendix, 59, No. 16 a.
2. Pitcairn, 17 M, 62 M, 63 M; Cosmo Innes, Rose of Kilravock, 163-164; Fraser, Chiefs of Grant, iii. Nos. 62-64.
3. Ane Satyre of the Thrie Estaits, ed. Kinsley, 133.
5. Dickinson, Mife, xlvi.
6. ER, xi. 361 M.
was required to point and distrain for what was due, which was impossible when
the person in question had no movable goods. In such cases, delivery of the
offender to one of the royal castles or prisons freed the sheriff from his
liability for the unlaw. But where a person had goods in another shirefdom,
a letter or indenture was sent to the sheriff concerned. At the justice-ayre
of Dumfries in February 1489 Alexander Hepburn of Whitsome and Andrew Russel in
the parish of Abercorn were unlawed for the non-compearance of Andrew Hair,
attached for being art and part in the death of Andrew Black. Because they had
no distrainable goods within his jurisdiction, the sheriff of Dumfries "gave his
indenture" to the sheriff of Linlithgow, where they had goods, and the latter
became responsible. In such cases the sheriff, accepting the indenture,
acknowledged liability by signing on the back of the copy retained by the
sheriff giving it. If he refused to accept the Auditors could decide that he
be made responsible. In 1527 the sheriff of Perth was ordered "to indent with
the stewar of Stratherne apoun certane persounis gevin in bill unlawit in the
justice ayre." As the stewartries of Annandale, Menteith and Strathearn did
not have their own justice-ayres but fall under those of Dumfries and Perth
respectively, the unlaws were charged upon stewar by estreat or by the
sheriff's indenture.

1. ER, viii. 12, 37.
2. Ibid, 28, 30.
3. Infra, Appendix, 42.
4. ER, xi. 314M, 334M.
5. Ibid, 315M.
6. ADC, 37. f. 179.
7. ER, xi. 361M.
8. ER, vi. 448.
The gross amount of the estreats varied considerably. In 1502 those of Selkirk and Peebles amounted to £115 and £400 respectively, while the total for Dumfries two years later was £1887, which itself was greatly exceeded by the £3083 6s. 8d. of Kirkcudbright in 1508. ¹ In that year the estreat of Ayr was "compted" (comptatus fuit) to £2509, "and then Sir James Kincaid arrived and caused delete from the adjournal an unlaw upon the laird of Bargany and another upon John Boyd in Thorrigull on account of compositions with the Lord Treasurer", thus reducing the total to £2489. ² Despite such adjustments, there were always further allowances to set against the sum charged in the sheriff's accounts, for instance, if composition had been made with the Treasurer, ³ should the King have remitted a penalty ⁴ or if pledges, who had been unlaw, were found undistrainable. In 1456 the sheriff of Ayr was instructed to distrain three such pledges "cum ad pinguiorem fortunam pervenerint". ⁵ The procedure for giving allowance for remissions was similar to that noted in connection with gifts of ward etc.

James IV granted signet letters to John Grant of Freuchy, charging the sheriffs of Inverness, Elgin and Forres and Banff to cease from poinding and distraining him for sums in the estreats of justice ayres, "and the hale somex contenit in the saidis extretis sall be allowit to yow in your compt, ye bringand the authentik copy of thir cure letteris for your warrand, delivering the samyn be yow sene and understandin againe to the berar to schaw inoure chekker". This document was produced in the Exchequer of 1501 and duly marked with a memorandum of allowances of £333 6s. 8d. to the sheriff of Inverness and £300 to the

¹. Pitcairn, 38, 41, 56.
². Justiciary Records, Court Bk. (Old Series), 2. f. 52.
³. Infra, Appendix, 34, 41.
⁴. Ibid, 35, 42.
⁵. BR, vi. 178.
On the other hand, Robert Ker, burgess of Selkirk, whose
unlaws in the justice ayre of Selkirk in 1508 were discharged by James IV,
delivered the King's "writings" to David Lowry, messenger, to free his goods,
which had been pointed. In March 1524 his goods were again pointed for the
same unlaws, although Lowry had given the King's discharge to the then sheriff,
"like as the said David confessit before the Lordis of Consale, quhilk was
divers ordanit of before at uthers chaikkeris to haif comperrit to declair the
vertie tharin and alwayis absentit himself quhill this tyme".

Occasionally a sheriff compounded for the issues of the justice ayre. In
1472 John, lord Darnley, paid £100 to the Treasurer as the composition of four
justice ayres of the sheriffdom of Bute. George Ramsay of Glatty brought an
action against John, lord Lindsay, in July 1529, claiming that the latter "on
verray malice" had pointed him for unlaws which the King had discharged,
"allegeand that he had componit in the shakker for the samyn".

The issues of the ayre were burdened with the expenses of the justiciar,
compositors and clerks and with the cost of their lodgings. Even if no ayre
was held, certain expenses might have been incurred by the clerks receiving
indictments. If the expenses of the ayre had been met by the Treasurer, it
was the sheriff's duty to reimburse him, even though the amount of the estreat

1. Fraser, Chiefs of Grant, iii. No. 50; KR, xi. 317, 376.
2. ADC, 34, £ 156.
3. Fraser, Lennox, ii. No. 60.
4. ADC, 40, £ 70.
5. Intra, Appendix, 60, No. 16 a; Pitcairn, 26; KR, viii. 36.
might prove inadequate. Decree was given on 28 June 1496 against Edward Crichton of Kirkpatrick for payment of £17 16s. 1d. due by bond to William, lord St. John, for the expenses of the justice ayre of Dumfries, despite his production of the "compt made apone the sade extrect quhair thai war superexpendit be the forgeving and remytting of sowmes be cure soverane Lord". Nevertheless, "because that it is nocht consonant to equite nor justice that the sade Edward suld pay the justice nor lordis expensis of his aune propir gudis", it was provided that he should be repaid out of the "erest and redyest gudis of the next justice aire to be haldin at the burgh of Drumfreis as the Kingis aune propir det".  

The escheats of those executed in the justice ayre pertained to the King, the sheriffs being accountable for them. Their variety is shown by the arrears of the sheriff of Edinburgh in 1489, including "2 aumbries, 1 kist, 1 rich of oats, 140 sheep, 20 oxen, 1 cow, 2 couch-beds with curtains, 1 chimney, 1 meatboard, 2 horses, 2 feather-beds, with other utensils intermitted with by the coroner". They also accounted for the goods of those sentenced to death in their own courts, as well as for the escheats of fugitives and others at the horn. The King was entitled to the escheats of bastards, dying unlegitimated and without lawful heirs of their bodies, and suicides.

1. ADC, ii. 26.  
2. Pitcairn, 22; Dickinson, Fife, alvi; Infra, Appendix, 59, No. 16 a.  
3. ER, vi. 354; Infra, Appendix, 36, 41.  
5. ER, vi. 88, 167.  
6. ER, viii. 18, xl. 339.  
7. ER, vi. 333, 353; Infra, Appendix, 47.  
8. ER, vi. 171, 264.  
9. ER, viii. 32; Balfour, Practicks, 556.
Although a horse or other beast which had caused a man's death was escheated, this did not apply where the rider "through his own folly and rashness was drown'd, and not the horse's fault." Escheats accounted for by the sheriffs included growing crops as well as beasts, but never formed a large item in their accounts. Although the lessee of the granges of Dunbar received among his steel-bow goods in 1503 115 ewes "of one manis eschaete justifiit that com out of Peblis," and 65 gimmer and dimmont and 80 lambs "alikeewise," nearly all escheats were sold by the Treasurer without passing through the sheriffs' accounts.

The last item charged upon a sheriff comprised the issues of his own court. In theory based upon inspection of his court book, this was one item which he consistently tried to avoid. The earliest surviving sheriff court book of Linlithgow bears a note that it was produced before the Auditors on 20 August 1555 and two subsequent occasions; the sheriff court book of Fife was in 1529 and that of Peebles in 1530. Nevertheless production appears to have been the exception rather than the rule. Only the sheriff of Kincardine was charged with the issues of his court in 1455, although the sheriff of Renfrew was ordered to account under pain of loss of office. But in the following year those of Linlithgow, Kincardine, Dumfries and Wigtown accounted for sums varying from 36s.

1. Balfour, Practicks, 554; ER, vii. 309, xi. 318 m; Infra, Appendix, 47.
2. ADC, ii. p. 0.
3. ER, vi. 160.
4. ER, xii. 345.
5. TA, vi. 6-9, 68-70, 172-176.
7. ADC, iii. 311; ADC, 42, f. 36.
8. ER, vi. 84, 105.
to £18, the latter amount being commuted for 20 marts delivered to Richard Kirkwood, on behalf of the Comptroller, for the King's household.¹ In 1471 nine sheriffs or bailies accounted for a total of £103 18s. 8d., the bulk of which came from Stirling (£46 13s. 4d.), Carrick (£13 6s. 8d.) and Dumfries (£27 16s. 8d.).² Notwithstanding that the number of those who accounted (19) in 1501³ was double the total of 1471 and the amount involved (£121 7s.), slightly greater, the Auditors were clearly dissatisfied. In fact, it is stated in nine cases that the sum due for issues of court was fixed by composition with the Auditors, for amounts ranging from 54s. to £20,⁴ while the recurrence of 54s. in other accounts,⁵ suggests composition in these as well. The sheriffs of Dumfries and Wigtown and the bailie of Cunningham were ordered to produce their court books at subsequent Exchequers.⁶ In 1535, the sheriff of Forfar produced his court book but paid a composition of £5.⁷ Other sheriffs paid compositions and were commanded to bring their books to the next Exchequer under a penalty of £10.⁸ Even in the absence of documentary proof it is safe to presume that these orders were ineffective. In the end the sheriffs had their own way. "The shiriff did yeirly compt for the fynes of the courts, and produced their book of the fynes and gave their oath on the trew extract of the sameyne. But the King, with advyse of the Lordes of Exchequer, did indulge that favoure to the shiriffs to compone for the saide fynes for ane modified soume yeirly to be payed in place of the said Book."⁹

¹ ER, vi. 147, 151, 163, 167, 190.
² Infra, Appendix, Section III, Table A.
³ Ibid, Table C.
⁴ ER, xi. 316, 319, 347.
⁷ Infra, Appendix, 51.
⁸ Ibid, 48, 49, 50, 53.
⁹ Revenue of the Scottish Crown, 35.
Although the sheriffs had certain functions in respect of taxations\(^1\) nothing under this head appears in the extant sheriffs' rolls. The summons to the sheriff of Aberdeen to comear in Exchequer in 1437 charged him to bring with him "the estreats of the justice and chamberlain ayres and all and sundry moneys (denarios) due to us from the whole of your bailiary, as well of the old revenue (antiqua financia) as of the contribution granted for our dearest sister's passage into France".\(^2\) It may be surmised that the sheriffs' accounts of such aids and taxes were enrolled separately, as they were in the fourteenth century.\(^3\) By the beginning of the sixteenth century taxation formed one of the branches of the Treasurer's account.\(^4\)

In addition to the grants of sums out of the castlewards already mentioned, there were a number of charges upon the casualties and profits of justice. The accounts of 1489 show that the unlaws of inhabitants of Templelands were received by the preceptor of Torphichen,\(^5\) in which connection it may be noted that James IV instructed the Justice-Clerk to deliver to the bishop of Galloway "the authentik extrete" of the justice ayres of Wigtown and Kirkcudbright held in 1511 "of all personis unlawit and convict in the samyn, inhabitaris his proper landis pertenyn to his cathedrall kirk of Qhithirn", so that his bailies and officers might "tak up the unlawis and eschetis therof to his us according to the ald privilege grantit to the said kirk and prelatis therof".\(^6\) The most important class of

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2. *Infra*, Appendix, 5, No. 3 b.
payments, however, comprised the second tithes granted by David I to the bishops of Aberdeen, Brechin and a number of other sees, as well as the abbeys of Scone, Cambuskenneth and other religious houses. These second tithes or "tenth pennies", affected land rents and burgh maills, in addition to wards and reliefs and the profits of justice. James I commanded his justiciar north of Forth and the sheriff of Perth to pay to the abbot and convent of Scone the second tithes of the issues of justice ayres, and the sheriff court and of wards and reliefs, granted to them by his forebears. Because the King could not interfere with what had been granted to the Church, any gift of a ward or remission of an unlaw had to reserve the "tenth penny", where such was due. Thus, when the sheriff of Perth received allowance in 1517 for the ward of Balgowan, which had been granted to the widow of Lord Innermeath, he "obliged himself in presence of the Lords Auditors of Exchequer" to bring in and pay within a fortnight the tenth penny due to the abbot and convent of Scone. On 24 July 1504 the abbot of Scone asked instrument that the Master of Ruthven had become bound to pay £110 for "his teind penny" of the estreat charged in his account as sheriff of Perth "and he to have the remnant thereof for his laaboris". Although the collection of second tithes from those who had received a crown gift or remission of the remainder of the sum due may have

1. Dickinson, Fife, 386-388; ER, i. pp. clxxv-clxxxii.
2. ER, xiii. 334, xvi. 186.
3. ER, xiii. 111, 244.
4. ER, v. 368, vi. 269.
5. ER, viii. 28.
8. Ibid, 45.
9. ADC, 15, p. 196.
proved a thankless task for the sheriff, it appears that they could not be claimed on sums which were irrecoverable.¹

Skene's assertion that the sheriff "suld have for his fee of the escheittes, ten pundes"² is not supported by the evidence of the accounts, although he appears to be correct in asserting that this should be paid "of the extractes and escheittes of his awin courte, and na otherwise" and that "na fee suuld be allowed to him untill he first make compt to the Checker of his intromission". In 1456 the sheriff of Kincardine was allowed £20 for his fee for two years, but the sheriff of Linlithgow received only £5 and the sheriff of Clackmannan's fee was not allowed.³ Apart from the sheriff of Dumfries, who had £20 for his fee and for "the expenses of driving marts,"⁴ no one else appears to have been paid. Although the sheriffs of Dumfries and Perth were both allowed £20 in their accounts in 1471, the latter's fee was set off against the "irrecoverable unlaws" of the justice ayre.⁵ The sheriff of Renfrew and the bailie of Carrick received 54 s. and 20 merks respectively out of the issues of their courts, while the source of the 5 merks allowed to the sheriff of Wigtown annually was not specified.⁶ An allowance of 20s. to the Earl of Argyll as sheriff of Argyll represented half of the amount charged upon him for issues of court,⁷ his right to which was confirmed by a charter of James IV, allowing him half of the escheats and amercements of court as hereditary sheriff and half of the fees and casualties of his heritable office of coroner.⁸ In 1501, however, only one sheriff's fee was allowed, that of the

1. ER, viii. 28; 36. 5. ER, viii. 25, 38.
2. DVS, Sheriff. 6. Ibid, 20, 26, 40.
sheriff of Inverness, whose £10 represented half of the composition paid by him for his court book. The accounts of 1535 contain no such allowances whatsoever. It appears that although unable to enforce production of the sheriff court books, the Auditors could retaliate by refusing to allow the sheriffs their fees.

In conclusion, attention may be drawn to the great discrepancy between the sums charged upon the sheriffs and the actual revenue coming to the King. On the one hand the account of the sheriff of Cromarty for 1535 consisted of the bald statement that "He does not charge himself with any wards, reliefs, escheats, unlaws of court nor with any other casualties, because none have arisen during the period of the account." On the other hand the ex-sheriff of Aberdeen was charged in 1501 with £1963 8s. 11d. as the arrears of his last account, of which £274 19s. 1d. had been overcharged in 1494 by "error calculi". Apart from £160, for which the Treasurer accepted payment of £110 as composition, the remainder, over £1500, was allowed to the accountant in respect of gifts and remissions. The scale of crown gifts and remissions and the practice of crown debtors entering into direct transactions with the Treasurer rather than paying through the sheriffs make any estimate of crown revenue based on the gross totals of the sheriffs' accounts quite misleading. Thus, although the gross charge in 1471 amounted to £1525, payments to the Treasurer and Comptroller totalled only £964 including compositions and payments set against arrears.

1. ER, xi. 317M.
2. Infra, Appendix, 49.
3. ER, xi. 334M - 337M.
4. ER, ix, p. lxxvi.
5. Infra, Appendix, Section III, Table B.
In 1502–3 the Treasurer received £1612 from the sheriffs and the Comptroller £249. Thereafter their receipts declined. In 1531–2, payments to the Treasurer stood at £853 and to the Comptroller at £228, but in 1539–40 they received £254 and £171 respectively, less than 1% of their revenue from all sources.  

1. TA, ii. 164; FR, xii. 177.

2. TA, vii. 2, viii. 233; FR, xvi. 166, xvii. 270.
VI. The Burgh Accounts

In considering the revenues arising from the burghs it is most convenient to begin with their simplest, although historically their latest form. By 1437 the majority of burghs had obtained or were about to obtain feu-ferme status, whereby, in return for a fixed annual payment, they were free to administer their property and revenue. This sum, the burgh maills, varied from as little as £3 for Jedburgh to £213 6s. 8d. for Aberdeen, the bailies of each burgh being responsible for accounting for it in Exchequer and for paying it to the King or his grantees. Once feu-ferme status had been granted, the burgh maills were fixed in perpetuity, but the King could obtain payment of lump sums on granting or confirming a burgh's charters. For these Kirkcudbright paid 40 marks in 1456, Peebles 200 marks, Kintore 25 marks and Ayr £500 in 1506-7. At the end of the sixteenth century the Exchequer effected some increase in the revenue from burgh maills, by ascertaining which burghs were obliged by their charters to make payment in sterling.

The grant of feu-ferme status, therefore, substituted a single payment for the revenues previously due to the King in respect of tenements and lands within the burgh, the issues of the burgh court and the small or petty customs. Although lands within the territory of the burgh were comprehended under the burgh maills, a separate payment might be required for other lands feu'd or leased to it. The King retained his right to escheats, including those

1. Dickinson, Aberdeen, lxxv.
2. Infra, Appendix, Section III, Table E.
3. ER, vi. 195; TA, iii, 225, 236, 237.
5. ER, viii. 555.
6. ER, v. 441, xiv. 480, xvi. 492.
7. ER, v. 399.
resulting from infringement of the burgh's trading privileges, although special grants allowed the burgh to take one half, while accounting to the King for the other. A few minor items of revenue appearing in the accounts need not be examined in detail, and the sole remaining matter of importance, the issues of the chamberlain ayre, will be considered at a later stage.

Some of the burghs, which had not yet obtained feu-ferme status at James II's accession, continued to account for individual items of revenue. Thus in the account for Selkirk, rendered in 1450, which covered the period from 1434, sums were charged for the burgh roods, the small custom and the rents of Gelochden, Crakwilly, the Pele, Sausarelend, Commounwomanland, Colynlisland and Ewarisland. A similar account was rendered in 1451. Individual sources of revenue were not specified by the bailies of North Berwick in charging themselves with £4 "per firmas et exitus dioti burgi", for the eight years from 1436 to 1444, "et de nichilo plus propter vastitatem dioti burgi". Of the 14 merks paid by Peebles up to 1452, 10 merks represented the rent of the burgh mill. In that year, however, the burgh was granted a charter of feu-ferme, with the same total reddendo.

1. ER, vi. 510, xiii. 107.
2. RSS, i. 927; ADC, i. 316-7; although the burghs were not averse to using the King's name when suing for penalties (ADGS, 16. f. 316), it is doubtful whether they were so ready to surrender his share.
3. Water maills of Inverness, 1457, ER, vi. 379; eels from loch of Forfar, 1494, ER, x. 468.
4. ER, v. 400.
5. Ibid, 440.
7. Ibid, 194, 563; Charters and documents relating to the burgh of Peebles (Burgh Record Soc.), 16-19.
Even if, like Peebles, a burgh had obtained feu-ferme status only within the last few years, the sum paid under its charter was stated in the accounts to be "ex assedatione domini nostri regis facta communitat! dict! burgi in feodo ab antiquo".\(^1\) Unlike Peebles, a number of burghs passed through an intermediate stage during which they paid a fixed sum for their burgh maills under a lease from the chamberlain.\(^2\) The three burghs in this position in 1438, Dumbarton, Irvine and Jedburgh, were later joined by North Berwick\(^3\) but, by the end of the reign, the two first-named had obtained feu-ferme charters.\(^4\) Although such a lease normally included the small customs, Ferret the Toller, bailie of Dumbarton, rendered a separate account of these in 1438, probably in respect of the heritable office of "custumar or tollar of the small customs and tolls of the sherifffdom and burgh of Dumbarton", granted to his ancestors by Robert the Bruce.\(^5\)

During its final tenure by the Scots from 1461 to 1481, Berwick presented certain unusual features, because, having been one of the first burghs to obtain a feu-ferme charter, it had since lost that status. Until 27 April 1476, "the keepers of Berwick castle had the custom of the said burgh for keeping the castle, together with the fishings, burgh maills and other rents pertaining to the King's grace around the said town".\(^6\) From 1465, however, accounts were rendered in Exchequer of the customs, including the petty customs and anchorage dues, and in 1476 and 1477 joint accounts of the customs and burgh maills.\(^7\) Although the accounts were separated in 1478, for that year only they were rendered by the same persons. The burgh maills were set to the community by the King's commissioners.

\(^{1}\) ER, vi. 28.
\(^{2}\) Dickinson, Aberdeen, lxxiii.
\(^{3}\) ER, v. 44, 45, 279.
\(^{4}\) Ibid, 562, 633.
\(^{5}\) ER, v. 44, xiv. 586.
\(^{6}\) ER, viii. 388.
\(^{7}\) ER, vii. 364, 421, viii. 388, 455.
in 1477 and 1479, but separate payments remained due for certain lands and
fishings, the ferry and the small customs. 1

The fact that Berwick was set by the King's commissioners shows that in
James III's reign the Chamberlain's powers of granting leases of burghs had
fallen into desuetude. In 1473 the King set Selkirk to Sir John Cranston of
that ilk for five years at an annual payment of £5. 2 After the expiry of his
renewed lease in 1487 he continued to account *ex tolerancia regis* until 1501, as
his father had done from 1467 to 1471. 3 From 1468 onwards the Cranstons were
allowed to intromit with the burgh maills of Jedburgh also, but in 1479 Sir John
paid for the small customs only, complaining that Andrew Ker of Cessford had
intromitted with the burgh maills, "quo jure ignoratur". 4 This state of affairs
having continued until 1491, the Auditors then decided that the bailies of
Jedburgh and Andrew Ker were to be called to account for the burgh maills. The
only result appears to have been that Cranston was able to account for the burgh
maills in 1496 but complained that Walter Ker had levied the small customs, said
to be worth 50s. annually. 5 Dingwall was set by the King's commissioners in
1478, 6 but the practice of granting leases itself appears to have lapsed by
James IV's reign, leaving on the one hand burghs whose reddendo was fixed by
charter and on the other those paying a certain sum annually "*ex tolerancia
regis*". 7

5. *BR*, x. 618.
James IV's reign saw steady efforts made to enforce the duty of accounting upon a number of burghs which had, for a variety of reasons, failed to fulfil this duty in the past. The maximum number of burghs accounting at any one Exchequer in James II's reign had been twenty-two and in James III's twenty-five. The minimum under James IV was seventeen and the maximum, in 1507, thirty-two, a figure which was not equalled until the last two years of James V's reign.

Lauder first accounted in 1494 and Cullen in 1496. Memoranda in the roll of 1501 drew attention to the fact that neither Kintore nor Fyvie had accounted since 1332. Although Fyvie could not be recalled to the duty, a bailie of Kintore appeared in Exchequer from 1506 onwards. After a long interval accounts were resumed for Kirkcudbright in 1505, followed two years later by Nairn and Lochmaben.

After James IV's death there was some backsliding. On 23 July 1518 the Auditors decreed that Nairn and Kintore had "bynt thair privileg and fredome of burgh" and that their bailies and communities were to be "excludit and deprivit tharfra for evir", for failing to account as other free burghs did. Although Nairn's accounts were resumed, Kintore's were not, and Lochmaben's lapsed also. Following an unsuccessful attempt to bring Elgin and Forres back to the Exchequer, the Auditors at length succeeded with Dunbar. At Stirling on 20 July 1528 "the toune of Dunbar were summoned ... to compeir and make compt, reckoning and payment of their burrow maills, mylne and uthers thair intromissions". The bailies

1. ER, x. 468, 620; Neither burgh had obtained feu-ferme status and both rendered detailed accounts of their lands.
2. ER, xi. 384, xii. 478, 609.
4. ADC, iii. 126.
5. ER, xv. 80.
alleged "that they were never in use, since the forfauler of the Earle of March to make compt of the premiss". Thereupon the Auditors "made the rolls to be sought" and found reference to the burgh maills in an old account of a steward of March. The bailies were commanded to account annually "sicklyke as uther burrowes of this realme doe" under pain of the Exchequer unlaw and "insaill of their freedoms". Accordingly the bailies accounted in 1529 for the whole period since 1513.

Before considering the reasons for failure to compear in Exchequer, it is important to examine the Crown's revenue from the burghs. Twenty-seven of these accounted during the period 1497-1501, rendering an annual total of £672 8 s. 4d. Just under half of this sum, £320, was paid to the Church and religious houses, including second tithes. Since a further £206 had been assigned in pensions to laymen and for other purposes, the King could receive less than one quarter of the gross amount. In five cases the entire sum due from a burgh had been alienated. The friars appear to have been the principal beneficiaries, receiving one third of the total at Wigtown and the whole amounts at Kirkcudbright and Ayr. Lay recipients included the constables of certain burghs, and others specially favoured by the King, like William Veitch of Dawick, to whom James IV granted the

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1. *Revenue of the Scottish Crown*, 95-6. The date of this act is given by Murray Rose as 1628. This must be incorrect because Dunbar accounted in Exchequer from 1529 onwards. Also, 1523 was the last occasion on which the Exchequer sat in Stirling (*ER*, xv, pp. xviii-xx). MSS. in the Scottish Record Office give the date variously as 1524, 1528, 1608 and 1628.


3. *Infra*, Appendix, Section III, Table A.

4. *ER*, vi. 346, 406, ix. 82.


6. *RSS*, i. 204.
burgh maills and customs of Peebles, for his "gude and thankfull service ... and in speciale for the keping and feding of herouns". 1 Special grants were made to various burghs from time to time for the repair of their bridges and other works. 2

The bad record of attendance of certain burghs is to be explained by the fact that the whole of the burgh maills had been assigned. At Kirkcudbright, as we have seen, they were paid to the Friars; at Lochmaben they were paid to the captain of the castle. 3 In 1507 the Auditors tried a further measure of compulsion by commanding the bailies of Lochmaben to make payment to the captain in Exchequer and not otherwise. 4 Annan, the bailies of which failed to comppear even after the burgh had been granted a new charter in March 1539, was in a similar position, for its burgh maills were also payable to the captain of Lochmaben castle. 5 From 1481 until her death in 1506, Elizabeth, countess of Ross, enjoyed the burgh maills of Nairn. 6

The suggestion that burghs may have accounted indirectly through the sheriffs does not hold good for the fifteenth century. The sheriff of Berwick accounted for Lauder in 1489 and thereafter, up to 1494, and the sheriff of Banff accounted for Cullen in 1492, but neither had accounted for these burghs in 1471. 7 In these cases it seems likely that the sheriff accounted as a temporary measure, preparatory to the burgh rendering its own account. Thus, although the burgh

1. RRS, i. 1937.
2. ER, vii. 298, xv. 449.
3. ER, xii. 605, 607; RRS, i. 1799.
4. ER, xii. 607.
5. RWS, iii. 1919; RRS, i. 1799.
6. ER, ix. 116, xii. 606.
7. Exchequer Roll No. 294A; ER, xii. 2, 17, x. 498, 620.
mills of Lochmaben were charged in the sheriffs' roll of 1501, this was in consequence of an inquest, held by the steward of Annandale on the instructions of the Auditors, to determine their value, and for the future the bailies were to be accountable. While the burgh mills of Kincardine are mentioned in the account of the sheriff of Kincardine for 1535, the sum in question is the blench farm payable by the Earl Marischal for the burgh and other subjects, under his charter from James V.

More burghs appear in the property rolls, some, such as Kirkcudbright and Wigtown, for short periods, others for longer, including Dumfriess and Rothesay. Those named all came to render their own accounts in time, but Dingwall continued account through the chamberlain of Ross. Although one isolated account of the bailies of Elgin and Forres was entered in 1467, it was rendered by a procurator, the chamberlain of Moray. Thereafter it appears that the chamberlain accounted in the property rolls for both burghs, until 1515. Falkland received its charter from James II on 6 July 1458, the reddendo being £20 "with the maintenance of men and horses in lodgings and stables, according to the form of their infeftment", but the burgh mills were charged upon the chamberlain of Fife. As a burgh erected upon crown lands at a late date, it appears to be in an

1. ER, xi. 341; it appears that the burgh mills also appeared in the Annandale account for 1447. ER, ix. 660.
2. Intra, Appendix, 52; EOS, iii. 1113.
4. ER, vi. 261, ix. 521, xiii. 559.
5. ER, v. 81.
7. ER, vii. 517.
8. ER, viii. 521, ix. 309-310. Although the burghs were last mentioned by name in the roll of 1494 the chamberlain continued to be charged according to this roll until 1515. ER, x. 436-437, xiv. 27, 67.
9. ER, x. 750, xvi. 493.
10. ER, vi. 610, x. 494.
anomalous position, perhaps more akin to a burgh of barony than to the older royal burghs. This peculiarity is even more marked in the case of Auchtermuchty.

On 25 May 1517 James V, in fulfilment of his father's intention, granted certain lands in feu-farm to the tenants of Auchtermuchty and created the town and lands of Auchtermuchty a free royal burgh. The charter did not mention any sum to be paid as burgh maills and none can be traced in the accounts of the chamberlain of Fife.

Although an Act of 1424 ordained that "all the gret and smal custumys and buroumaillis of the realme" were to "byde and remane with the king till his leving," before and even after that date the King could grant his burghs to subjects, giving them the right to receive the burgh maills. Until the forfeiture of the Douglases, Wigtown and Kirkcudbright fell into this category of mediatised burghs. In general such burghs would not account in Exchequer. Thus, although the Auditors tried to call the bailies of Fyvie to account in 1501, the town and burgh of Fyvie with the burgh maills and annuallrents were in the hands of William Meldrum. On 30 January 1503 James IV granted these subjects and others to George Meldrum, on his father's resignation, reserving the latter's liferent. On 6 February 1506 William, earl of Montrose, was charged with the purpreature and usurpation of the lands and crofts pertaining to the King's burgh of Auchterarder, but at that date the burgh maills were in the hands of John, lord Drummond, to whose great-grandson they were re-granted by James V on 5 March 1536.

1. Note the series of feu-charters of tofts and crofts granted by James II in 1459. RMS, ii. 706-728.
2. RMS, iii. 168.
3. ER, xiv. 503-7. 4. APJ, ii. 4.
5. Dickinson, Aberdeen, lxix-lxx.
6. ER, xi. 384; RMS, ii. 2690.
7. ADC, 18. pt. 1, f. 44.
8. RMS, iii. 1560.
Mary of Gueldres, consort of James II, was granted the burgh maills of Cupar, Perth, Stirling and Linlithgow as part of her conjoint infenteinent.\(^1\)

During her widowhood the bailies of Perth did not compear in Exchequer and those of Stirling attended once only.\(^2\) In 1501 James IV granted to his natural son, James Stewart, the lands and earldom of Moray, including the burgh maills of Elgin and Forres.\(^3\) Although the chamberlain of Moray continued to account in Exchequer during the Earl's childhood, after 1515 the latter obtained the full enjoyment of his property. In March 1524 a memorandum was entered in the burgh roll to the effect that the bailies of Elgin and Forres "have neither made nor rendered account of the burgh maills of the said burghs for many years before the battle of Flodden nor to the present day". The Earl's charter having been produced before the Auditors, the bailies were not to be charged with the burgh maills since Flodden.\(^4\) These grants therefore could be taken as excusing the burghs concerned from rendering an account and, in the one case where the duty was imposed on the grantee, it was still evaded. On 17 September 1506, James IV granted the burgh maills and small customs of Selkirk to James Murray of Falahill, with the duty of rendering account thereof in Exchequer, a responsibility which he failed to recognise for the next eighteen years.\(^5\) Finally, mention should be made of Kintore, the position of which is obscure. On 27 March 1503 John Leslie of Wardis was summoned at the instance of the King and the bailies of Kintore to show his infeftments of the lands and barony of Kintore and burgh maills thereof and to make compt, reckoning and payment of the latter. On the case being continued to the following July, the Clerk-Register was instructed to "consider

\(^{1.}\) **RMS**, ii. 462.

\(^{2.}\) **ER**, vii. 160, 305, 374.

\(^{3.}\) **RMS**, ii. 2586.

\(^{4.}\) **ER**, xv. 80-1.

\(^{5.}\) **Ibid**, 81.
the old rollis and new rollis and til avice with the thanedome and dawarkis and
burgh of Kintor and how the thanedome is distinct fra the sade burgh and dawarkis
and quhat thai extend to be yeire".  Although the burgh was granted a new
charter in February 1507, 2 Leslie appears to have reasserted his right to the
burgh maills. Decree having been pronounced against the burgh in 1518 for
failure to account, it was claimed that Leslie had intromitted with the burgh
maills and the case had to be continued to the "nixt chekker". 3 The final
decision of the case does not appear to be recorded, but the bailies of Kintore
did not again commear in Exchequer and no further accounts were rendered of the
burgh maills.

A burgh's revenue and the property from which it was derived formed its common
good and, after payment of the burgh maills, remained at the burgh's disposal. 4
If the supervision of its management, formerly exercised by the Chamberlain, had
fallen into disuse by the end of the fifteenth century, effective control was
still exercised by the King and Council. At Elgin, on 10 February 1498, the
Lords of Council took an inquisition of the burgesses and community, concerning
"thare commone rentis, landis, possessions and uther thare commone gudis for the
public gude and commone wele of the sade toune and gude rewire til be had ymangis
thame in tyme tooum". 5 According to a memorandum in the Exchequer roll of 1531,
it had come to the King's notice that the bridge of Tay was ruinous and that it
would soon come "ad extremam ruinem" unless some remedial action were taken,

1. ADO, 14. 1. 93.
2. RNS, 11. 3047.
3. ADO, 11. 126.
5. ADO, 11. 111.
wherefore the provost and community of Perth were commanded to make provision for this and to apply the common good (communia) of the burgh to the repair and upkeep of the bridge, "under pain of recognition thereof in the King's grace's hands". But an apparent need for closer supervision produced the Act of 1535, whereby all provosts, bailies and aldermen of burghs were to "bring yerelie to the chekker at the day sett for geving of thare comptis thare compt buiks of thare commoun gudis to be sene and considerit be the lordis auditouris gif the samn be spendit for the commoun wale of the burocht or nocht". Notice was to be given before the Exchequer, so that anyone who wished might "argw and impugne the samin as thail plesis, sua that all murmour mai ceiss in that behalt". A few weeks after the enactment of this statute the magistrates of Perth were charged to produce their rentals and accounts before the Auditors of Exchequer, to show the value of the common good and how it was spent, so that the Lords might provide for furnishing the common works of the burgh, according to the Act of Parliament. While evidence is lacking for the first twenty years or so after the Act of 1535, surviving records show that between 1557 and 1685 a large number of burghs did lodge their common good accounts in Exchequer. A further measure of supervision appeared at Inverkeithing in 1542, for James V empowered Henry Stewart of Rosyth to "hald court and playnt" within the burgh and to "sitt upoun the dispositioun of the comoun gude thairof" and to "tak cognitioun how the samyn hes bene dispoit in al tymes bigane". He was "to mak ansuer thairfor" to the Lords of Exchequer, "sua that the samyn salbe warit and dispoit upon the honestye, biging, reparatioun, utilite and uphald of the said burght, as he will ansuer to oure soverane lord thairupon".

2. APS, ii. 349. 5. RSS, ii. 4667.
3. ADC, iii. 444-5.
Although the chamberlain ayre was last held in 1517, there had been very few during the previous forty years. Until 1476 the burghs were charged with the issues according to the estreat, the unlaws of persons dwelling outside a burgh being charged upon the sheriff. Part, at least, of the issues was paid to the Chamberlain, for which he was accountable. In 1511 and 1517, the issues were received by the Treasurer who paid the expenses of the Chamberlain-depute and other officials. Dundee paid 1000 merks as a composition and Perth 500, part being remitted to poor persons, but the composition for those outside the burgh of Perth and within the sheriffdom amounted to 1000 merks. Cupar paid a mere £100.

Of those burghs which received a grant of the office of sheriff infra burgum, only two need be considered. Edinburgh's charter of 16 November 1482 granted the burgh the issues of the court, as well as the office, but in 1494 the sheriff was to be charged with the issues of the justice ayre and of his own court and a few years later he paid £60 to the Treasurer in Exchequer. Similarly on 10 April 1394 Robert III granted to Perth the office of sheriff within burgh, the issues of

3. ER, vi. 102, viii. 4, 25.
6. TA, iv. 162.
8. Charters and other documents relating to the city of Edinburgh (Burgh Record Soc.), No. 54.
9. ER, x. 466.
10. TA, iii. 212.
the sheriff court together with the unlaws and fines of justice ayres imposed upon its inhabitants, which were to be applied towards the maintenance of the bridge. Both the original charter and a transumpt were produced in Exchequer on 18 June 1494, when the Auditors ruled that the issues of the justice ayres should be paid according to the grant and the estreats should be directed to the sheriff within burgh. A minute to that effect was endorsed on both documents. Since Robert III had laid down that this issues of court should be accounted for in Exchequer, this was done quite regularly. From 1440 to 1447 the accounts were entered on the burgh roll, and on the sheriffs' roll thereafter. In 1441 the issues of court amounted to £4, together with 1 merk for the escheat of a man who had been hanged. Receipts in 1455 and 1456 included the custom of unbroken horses and the petty custom of the fairs. In 1501, Robert Mercer, provost, rendered an account for the last four years, during which the whole revenue, £16 1s. 4d. had been derived from the custom of unbroken horses "in the fairs of St. John the Baptist". All these sums were paid to the master of the fabric or to the masons working upon the bridge of Tay, according to Robert III's charter.

1. *Infra*, Appendix, 14, No. 76.
4. *ER*, vi. 88, 149.
5. *ER*, xi. 303%.
VII. The Customs Accounts

There could hardly be a greater contrast between the accounts of the bailies of burghs and those of the customars, which appeared on opposite sides of the same roll. Even if the customs were not the largest source of crown revenue their net yield was many times greater than that of the burghs maills. On the other hand, while customs accounts were rendered for upwards of twenty ports, Edinburgh produced as much as the rest put together. 1 In 1471 the gross total amounted to £2,402, Edinburgh's share being £1,238. By 1542 the capital produced almost 60% of the total, £3,079 out of £5,306. In 1471 Aberdeen produced £332, Dundee £213 and Haddington £155. Whilst the revenue at Aberdeen and Dundee had risen to £433 and £400 in 1542, Haddington's share had dropped to £101, falling behind Inverness (£159) and Perth (£139). No other ports produced more than £100 at either date, and some considerably less.

Few deductions had to be made from the gross charge. In 1542 £12 17s. 10d. was allowed to the customor of Edinburgh for exempt goods and £12 for goods already customed at another port, he being the only customor receiving such allowances in that year. In the same year payments to the Church out of the customs amounted to £103 and pensions charged upon them to £359, including hereditary pensions out of the customs of Aberdeen, Montrose and Dundee. 2 After allowance of the fees payable to the customars and tonars, the net product of the customs was £4,620 2s. 6d., or almost 90% of the gross charge.

1. Tables of the gross and net revenue from the customs in 1471 and 1542 are given in Appendix, Section III, Tables F-H, from which subsequent figures for these years are quoted.

2. The Aberdeen and Dundee pensions were payable to earl of Crawford, who had assigned his right to the Montrose pension to Sir John Erakine. (RMS, iii. 494, 543; ER, xvii. 395-7.)
The customars, who received a fee of 4d. in the pound of the gross charge, were appointed by commission under the privy seal. Despite the statutory provision for two customars in each burgh to which foreign merchants resorted, most of the smaller ports had one only, and this might occur even in the most important, Edinburgh and Aberdeen. Indeed, one customar might suffice for two or more places, for instance Dumbarton and the "Lowis" or Lochfyne and Kirkcudbright and Wigtown. Equally, at the larger ports customars might be appointed to deal with part of their trade; salmon and cloth at Aberdeen, English goods or woollen cloth at Edinburgh. A woman might be a customar. After Flodden Jonet Paterson and Margaret Crichton continued at Edinburgh in place of their deceased husbands, the latter remaining in office until 21 October 1516. Alison Hamilton, customar of Haddington at that time, was succeeded by Margaret Kennedy, who held office from 1518 to 1531. The customs of Dysart were leased by Margaret, lady Sinclair, from 1513 to 1527.

Like Lady Sinclair, a number of customars were actually lessees, paying a fixed annual tack duty. Such leases usually applied to the smaller ports, particularly those in the north. In 1508, the commissioners appointed for setting the lordship of Moray were instructed to lease the customs within the same "to quhat persouns thai think expedient for the kingis proffit". Under James IV, however, the customs of Dundee were let for £182 6s. 8d., and the custom

1. ER, ii. p. lxxvi; x. 132. 8. ER, v. 16.
3. ARS, ii. 9. 10. ER, xiv. 52, 102, 199, 267.
6. ER, viii. 65, xiv. 57. 13. ER, ix. 549; RSS, i. 1129, 1526.
7. ER, xiii. 227. 14. RSS, i. 1734.
on salmon at Aberdeen for £100 annually.  

Provided that the tax duty was paid regularly, the Exchequer had no cause to be concerned with the efficiency of the customar. The succeeding remarks, therefore, may be understood mainly to apply to the customars proper.

Until 1597 customs were levied almost exclusively on exports, the exceptions including wine and other goods imported from England, upon which there was an ad valorem duty of 2s. 6d. in the £, sometimes levied in kind. At the time of the introduction of duties upon imports, a well-documented memorandum was drawn up, probably by Skene, showing by evidence from the Exchequer rolls that formerly some of those upon exports had been levied according to the value, not the quantity of the goods. This was indeed true, but, as will be seen, during the later fifteenth century usages unfavourable to the crown crept in.

One of the most important commodities, wool, however, was never customed on its value. Indeed, as the memorandum states, it "was justlie vyit the tyme of the custuming thatirof ... without any pull or warp, wrangulie and faslie usit be merchandis this day," the rate in force from 1368 onwards being 26s. 8d. upon the sack of 24 stones. The tronar, who weighed the wool, received as his fee 1d. for each sack. Although the rate was fixed at such an early date, wool remained the

1. ER, xii. 591, 600, xiii. 92.
3. AFS, ii. 8; ER, viii. 127, 199, xii. 369, 593.
5. Ibid, 62; AFS, i. 497, 504; ER, xvi. 228.
principal source of customs revenue, producing £1743, or over 75% of the gross total, in 1471 and £1600, or 30%, in 1542. Between these dates Edinburgh's share of the wool customs rose from £1042 to £1503.

Despite the provision of the 1368 Act that the custom on skins and hides should be proportional to that on wool, the actual rate in force was 13s. 4d. on the long hundred (120). The memorandum of 1597 states that "skyna is has bens ever particularlie numberit and tauld be an officiar deput to that effect, callit numerator pellium, quha as yit ressavis his fie theairfoir and retenis the name and appellatoum bot usis nocht the office". In fact it appears to have been the practice for the custumars to estimate quantities of skins and cloth. On 25 August 1541 the Auditors of Exchequer instructed the custumar of Dundee "to suffer the inhabitants to pak thair skyna and claith like as Edinburgh and uthiris burrows does". If the owner of the goods "be nocht content of the custumaris estimation" of the quantity, the latter was "to cut the oordis and tell the said skyna and eln the claith". If he proved to be correct, he was to escheat the goods to the King's use, if not, he was to repack them at his own expense. Certain inferior types of skins paid lower rates of custom under an Act of James I, now lost, namely shorlings 6s. 8d. per 100, scaldings and footfells 3s. 4d. and lentrinware 1s.

Whilst between 1471 and 1542 the yield of the custom of skins increased from £151 to £710, that upon hides rose from £183 to £497. Although "it is confessit

1. APS, i. 504; ER, ix. p. lxx,xiv. 263.

2. Infra, Appendix, 61. In 1447 the numerator pellium at Edinburgh received a fee of 50s. (ER, v. 275.)

3. ADO, iii. 507.

4. ER, iv. p. cxxix. But in 1462 the custumars of Perth were ordered to levy 2s. on each £'s worth. Shorlings were skins of aorn sheep, scaldings skins of small value, footfells and lentrinware those of lambs which had died soon after being dropped. (New English Dictionary.)
be the merchandice that hydis hes bene and daylie are numberit the tyme of the custuming thairof," they were counted in a different manner from skins. Twelve hides made up one acre, twenty of which comprised a last, upon which the custom was four marks. 1

Cloth was one of the commodities on which ad valorem duties were replaced by pro rata. The rate of 2s. in the pound, imposed by an Act of 1425, 2 remained in force for the rest of the fifteenth century. For this the custumar had to assess both the quantity and the value of the cloth in order to arrive at the duty payable. At Stirling in 1462 a pack of cloth belonging to Matthew Forester was sent to the ship uncustomed "because he would not accept (obedire) the custumar's valuation". 3 As the memorandum shows, the custumars normally placed the same valuation upon all the cloth exported, although in some cases it is stated to have been of "various prices". 4 In the Haddington customs books for 1504 the price of all the cloth is stated to be 24s. the "dozen" (12 ells). 5 In 1502 the custumars of Ayr and Cupar both had to be ordered to levy the custom upon the value of cloth, according to the Act of Parliament, 6 and in the following year the custumars of Edinburgh accounted for £211 5s. for 4225 dozen woollen cloth. 7 This shows they were levying only 1s. on each dozen, a rate which had come into use elsewhere by 1507. 8 If we take the value of the dozen at the figure of 24s. given in the

1. Infra, Appendix, 61, 67; ER, ix. p. lxx.
2. APS, ii. 8.
5. Ibid, 66.
6. ER, xii. 79, 84.
7. Ibid, 162. The long hundreds of the original account have been converted to normal hundreds.
8. Ibid, 592-3, 598.
Haddington customs book, it will be seen that the old ad valorem duty gave a yield of just under 2s. 5d. per dozen. It appears that the Auditors, finding it impossible to maintain the old duty, substituted a new one which was designed to yield the same revenue. Early in James V's reign two separate orders were given to the customars to levy 2s. 6d. on each dozen of broad cloth whether dyed or not. At least as far as Edinburgh was concerned these orders appear to have been ineffective, although the custumar of Perth accounted in 1542 for £15 10s. for 124 dozen woollen cloth, that is at 2s. 6d. per dozen, the custumar of Edinburgh was still charged at the lower rate, namely £566 2s. for 11,322 dozen.

In 1467 the customars of Edinburgh were commanded to levy 2s., on each £'s worth of woollen cloth and salt "quia tantum tenentur solvere". Nevertheless it appears that the rate for salt was then 1s. per chalder, which was later increased to 2s. Perhaps this is another example of an ad valorem duty being discontinued. Certainly this happened with salmon. Despite James I's Act providing for a duty of 2s. 6d. in the £ on salmon "bocht be strangeris", as early as 1466 alternative rates of 3s. on the barrel of salmon and 18d. on the barrel of grilse had been substituted. The barrels, twelve of which made a last, were of Hamburg measure, the use of which was made obligatory by an Act of 1478. By royal proclamation in February 1481 the duty was increased from 3s. to 4s. a barrel, at which figure it remained thereafter. The revenue from this source rose from a mere £51 in 1471 to £752 in 1542, Aberdeen's share being £237, or just under 40% of the total.

1. ER, xiv. 564 (undated); Intra, Appendix, 23 No. 10 a. (25 August 1516).
2. ER, xvii. 460, 464. Long hundreds have been reduced, as in the previous example.
3. ER, vii. 503.
4. Ibid, 36; xvii. 463.
5. APS, ii. 8; ER, vii. 430.
6. APS, ii. 119.
7. ER, ix. 148.
Exports of other kinds of fish also increased, providing a revenue of £738 in 1542 as against a mere £15 in 1471. Pittenweem's share in 1542 amounted to £419, arising from 14,500 (rectius 17,400) keling (dried cod) and 500 lasts and 4 barrels of herrings. The rates fixed by James I's Parliament, namely 1d. per 1000 fresh herring, 4s. on each last barrelled by Scotsmen and 6s. if barrelled by strangers, and 4d. per 1000 red herring, had ceased to be applicable by 1482, when a proclamation raised the duty on herrings from 6d. to 1s. per barrel.

Keling (milones) paid 2s. on the long hundred. Little need be said of other commodities. Coal paid 1s. 3d. per chaldar, oil 3s. per barrel and pitch and tar 1s. While tallow normally paid £1 per barrel, when its export was prohibited in 1538 a penal duty of £10 was imposed, but not in fact levied.

Because goods were customed before loading, it was possible for them to be sent by land to another burgh for shipment. Equally, most of the trade of smaller ports was coast-wise, cargoes intended for export being trans-shipped at Leith or Dundee. To show that all duties had been paid, merchants were given a certificate, or cocket, authenticated by cocket seal of the burgh. On 23 July 1527 the Auditors instructed the customars of Perth to "send autentetyk coquetis of all maner of gudis cumand down the revar of Tay to Dundee specifiand in the saidis coquetis the substance and quantite of the gudis and the nemmis of thame the saidis

1. APS, ii. 6; NR, vii. 579, ix. 197.
2. Infra, Appendix, 69.
3. Ibid. 185, 464; ADC, ii. 474.
4. NR, v. 117, 147.
gudis pertainis to and als ordanis the custumaris of Dunde ... to ressave thankfully the saidis coquetis but ony payment of money thairfor and deliver the saidis coquetis yerlie in our soverane lordis chakkir". There had been a complaint in January 1517 that the custumars of Dundee had refused to admit a cocket given by the custumar of Boss, obliging the merchants to pay double custom. In general, unless forgery was suspected the custumars made no difficulties about admitting coquets, knowing that they would not be charged in their accounts with any duties on the goods concerned. By Skene's time the accumulation of coquets produced in Exchequer was such that they filled the whole of one coffer and part of another, but today only a few dozen remain.

All custumars, except tacksmen, were required to produce their customs books when accounting in Exchequer. Alexander Spens, who claimed to have a tack of the customs of Cupar in 1513, agreed to pay the tack duty of £24 if his tack was "observit", failing which he "offerit to gif in his buke of custum leaily and treuly of samekle as he haid gottin this yere". The customs books gave a detailed statement of all goods customed, information which the custumar of Pittenweem failed to provide in 1491 "out of ignorance". In fact, several books were presented, the primary record being the book of entries of ships. In 1468 the custumars of Edinburgh were instructed to levy custom on skins and to put them in the book of

1. ER, xv. 652.
2. ADC, iii. 74.
3. ER, x. 462, xii. 378. In the 1538 the laird of Anstruther's son was accused of "the falsaing of ane coquetie". (TA, vii. 44.)
5. Infra, Appendix, 2.
7. ER, x. 303.
entries of ships of the said burgh. This book recorded the cargo of each ship under the date of entry, together with the names of the ship and its master and its destination. Each consignment appeared separately, with the name of the merchant to which it belonged, including those for which the cocket of another port had been presented. If no goods had been customed during the year the customar stated the fact upon oath, otherwise he produced two further books, namely the customs book or customar's clerk's book and the cocket book or cocket clerk's book. Although it appears that the customar of Kirkcudbright considered that his word was good enough evidence of the amount he had collected, the Auditors thought otherwise, for in 1527 they ordained that he should bring his customs book and cocket book in future, under a £10 penalty. Differing substantially from the book of entries, the customs book and cocket clerk's book omitted dates and particulars of ships and listed each commodity separately, leaving out those for which cocketts had been produced. The two books were identical, the only distinguishing mark being the titles appearing on the parchment covers, this duplication being intended as a guarantee of the customar's honesty. By an Act of 1365 the clerk of the tron, who might also be clerk of the cocket, was to be comptroller (i.e. keeper of the counter-roll) of the customars, but by the fifteenth century the province of the clerk of tron had been restricted to the wool customs. On 13 July 1527 the customars of Perth were charged, under pain of loss of office, not to custom goods unless the clerk of cocket or his deputies were present "that he may put the custome of the same in his bukis". Finding,
on 23 July 1529, that "the custumaris bukis and the clerk of coquet bukis of Perth aggreis nocht", the Auditors ordained them "to convene togender to the kings proffett" under pain of loss of office "without remissioune or forgefiance". That this was less than just to the clerk, was shown by the action brought against the custumar on 22 August 1530 for omission of £23 2s. 1d. from his last account, "as is clerelie understand to the lordis auditouris of the Chakker and verifeit to thame be the coquete bukis and uther waies". The case was continued until the last day of the month to allow William Geddes and John Tyry, clers of the coquet, to compear "to gif thair aitht apoun the buke of custume presentit be thaim before the lordis auditouris of the Chakker", but the final result is not recorded, the custumars' accounts for 1531 being lost.

As presented the customs books and coquet clerk's books provided no more than a statement of goods customed, without reference to the duties collected. The Exchequer clers added up each page and calculated the total for each commodity, upon which the gross customs payable were then assessed. Finally they reckoned up the grand total for all the customs and ascertained the amount of the custumar's fee, that of the tronar being chargeable against the wool customs alone. Only the gross totals, which comprised the charge against the custumar, were entered upon the Exchequer rolls. Whilst goods passing by the coquet of another port were generally omitted from the customs book and of coquet clerk's book and therefore from the gross charge, sometimes they slipped in through negligence, in which case allowance had to be given for them. This was clearly undesirable

1. ER, xv. 666-7.
2. ADC, 41. f. 104.
3. Infra, Appendix 65-9, No. 17 d-e.
4. ER, viii. 632, x. 362.
5. ER, v. 182, 616, vi. 299, xiv. 95.
because it might lead to the custumar receiving a larger fee than that to which he was entitled.

So far this description of the customs records has been based on those for Edinburgh, the most complete series. The "customs book" of a small port, might consist of a single sheet of paper. 1 Aberdeen's books were of a hybrid nature, combining the entry book and customs book, whereby particulars of ships were given as part of the lists of commodities exported. 2 Only at Edinburgh was a completely separate record kept for wool. As each consignment of wool was weighed at the tron it was entered in a record, 3 from which the wool customs book was prepared for presentation in Exchequer, along with the duplicate "tronar's book" drawn up by the clerk of the tron. The quantity of wool and customs payable were calculated in the usual manner. Consequently the Edinburgh customs book and cocket clerk's book did not contain wool exports, but the total amount was added in at the end, as forming part of the charge against the custumar.

At Edinburgh and Dundee the custumars listed the cockets they had received under the ports of origin, 4 presenting this cocket book or book of entries of cockets in Exchequer, together with their files of the original cockets themselves. A dual purpose was fulfilled by the latter, for not only did they discharge the custumar presenting them from any liability for duties on the goods in question, but they also provided a further check on the honesty of the custumar who had issued them. If the goods had been omitted from

1. Exchequer, Customs Bk., No. 18/1.
2. Infra, Appendix 64-5, No. 17 a.
3. Exchequer, Customs Bk. No. 31/17.
4. Infra, Appendix, 70.
his account, he could be charged according to the cocketts. 1 By an act of Exchequer dated 1 July 1527 the custumars of Haddington and all other custumars within the realm were ordered to "cause their coquetis gevyn be thame to aggre with the custumare of Edinburghis buids of entres in all punctis and that thai mak mentiou in thair coquetis how mony sek or stanis of woll, how many hydis, the nowmer of skynnis and dusanis of claith thai gif coquetis apoun, sa that the quantite and nowmer tharof may be parfitlie knawin in the chekker". 2 On the other hand if it transpired that the goods had not been exported after all, the custumar could be given a corresponding allowance. 3 Thus in 1469 allowance was given to the custumar of Cupar of the custom on 43 dozen of woollen cloth, because the merchant "made faith" that it was not exported but sold within the realm. 4 Although it might appear that a rebate was due to the merchant in such circumstances, the practice appears to have been that the custumars accepted bonds from the merchants or cautioners for payment of the duties, 5 in which case the bond could be cancelled. In the seventeenth and eighteenth centuries coastal trade was covered by coast or port bonds. 6

The customs books, and therefore the gross charge upon the custumars, included goods which were exempt from duties. These included the King's own goods, 7 which were sold custom-free. 8 The King might also remit customs due from his subjects

1. ER, x. 234, xi. 262.
2. ER, xv. 651.
3. ER, xvii. 186.
5. AOC, iii. 74.
6. Clerk and Sorope, 249, 290.
7. ER, xii. 92, xiii. 571.
or from foreigners, either as a mark of favour \(^1\) or as a means of paying his debts. \(^2\) In 1446 James Livingston was allowed to export 22 sacks of wool custom-free for his expenses when sailing to France with James II's sisters. \(^3\) On 20 July 1499 four lasts of salmon were loaded in the ship \textit{Harry} of Berwick at Aberdeen, which the bishop "deliverit for leyd to his kyrk", part of the eight lasts which he was allowed to export for ornamenting and repairing the cathedral. \(^4\) Although the encouragement of trade appears to have been a minor consideration in the grants of remission of customs, half the sum paid by certain Breton merchants at Dumfries in 1464 was remitted "to induce them and others like them to come to those parts". \(^5\)

The exemptions and remissions considered so far were all in respect of one or two consignments of goods, but the King could confer more extended exemption for a limited period \(^6\) during his will \(^7\) or for the lifetime of the grantee. \(^8\) There might be no limit to the amount of goods which could be exported, as in the case of James IV's grant to Adam Otterburn, his Advocate, \(^9\) or a definite annual figure might be stated. James IV's letters patent in favour of George Halkerstoun and Margaret Crichton, his spouse, dated 4 July 1510, set an annual limit of 100 merks upon the amount of customs from which he exempted them. \(^10\) The lady, having continued to enjoy the privilege after her husband's death, when she was herself custumer of Edinburgh, renounced it in 1518, upon her marriage to the Earl of Rothes. \(^11\)

Exemptions, which might be by letters patent or under the privy seal, commanded the

\begin{itemize}
  \item \textbf{1.} \textit{ER}, v. 263, 277.
  \item \textbf{2.} \textit{ER}, ix. 213, 543.
  \item \textbf{3.} \textit{ER}, v. 224.
  \item \textbf{4.} \textit{Infra}, Appendix, 64, No. 17 a; \textit{ER}, xi. 267.
  \item \textbf{5.} \textit{ER}, vii. 282.
  \item \textbf{6.} \textit{RSS}, i. 99.
  \item \textbf{7.} \textit{Ibid}, 1466.
  \item \textbf{8.} \textit{Ibid}, 1335.
  \item \textbf{9.} \textit{Ibid}, 3448.
  \item \textbf{10.} \textit{Ibid}, 2089.
  \item \textbf{11.} \textit{ER}, xiv. 335.
\end{itemize}
custumars to refrain from levying customs from the grantee, and might contain clauses directing the production of the grant before the Auditors and for its registration in the Exchequer rolls. To prevent fraud a grantee was required "to mak faith to the said custumars that the said gudis and merchandice ... be his own propir gudis and merchandice, and that he have nocht the gudis of uther persons under colour of thaim". Needless to say the Auditors of Exchequer were unfavourably inclined to such grants in diminution of the King's revenue. In 1509 the custumars of Edinburgh were instructed not to obey the royal letters granted to John Hill only two years earlier. In 1526 Adam Stewart was paid £12 for renouncing his exemption and two years later it was ordered that the customs of the goods of Archibald Douglas, David Bonar and Robert Barton were not to be allowed in future. In 1531 a royal letter in favour of William Ker was produced to the Auditors who, considering that "the King's Grace can not owe his free custom to any person", ordered that it should not be admitted in future, "and in token thereof the said letter was destroyed in presence of the Lords Auditors, so that in future the said William shall pay for his customed goods, as the rest of his neighbours pay".

Individual exemptions, however, formed less of a problem than the general exemptions claimed by certain burghs. In spite of the Act imposing duties upon salmon, the burgesses of Aberdeen claimed that James I had granted them respite from payment until further order. The question of the liability of burgesses of Aberdeen to pay customs on salmon appears to have been settled in the crown's

1. ER, xii. 265, 465, xiii. 97.
2. RSC, i. 1494.
3. Ibid; ER, xiii. 232.
5. ER, xvi. 66.
6. ER, v. 17.
favour by 1475, but a few years later, on 10 December 1482, James III misguided
granted them a charter conferring perpetual exemption. This was revoked within
the next four years, the King ordering inquisition to be made by the most trust-
worthy men of the burgh concerning the value of the lasts and barrels of salmon
exported from the realm uncustomed because of that privilege. Nevertheless they
sought to revive their rights in 1537, when the custumars produced James III’s
charter in Exchequer. “In order to remove all controversy in future, so that the
King’s grace be not defrauded of his right nor the burgesses be bereft of their
privilege, if they justly have any”, the Auditors directed that the provost,
bailies and council be summoned to see whether the charter should be annulled.
Accordingly, on 1 February 1538, it was found that it should be annulled, having
been made without the authority and consent of Parliament, contrary to the Acts
annexing the customs to the crown. A similar tale emerges in regard to the
custom of salt at Dysart, James II having, on 16 April 1452, granted that the
inhabitants should be free from payment in all time coming. On 2 August 1479
the Lords of Council decreed that they must pay custom, because James II’s
charter had been granted during his minority and therefore had fallen under his
revocation. Nevertheless, Dysart continued to claim exemption under their
charter during the early years of James V’s reign, although, perhaps wisely, they
never produced it for the Exchequer or the Council.

During James V’s reign the customs on lambakins, shorlings, scaldings,
footfalls and lentrinware proved a fruitful source of controversy between the

1. ER, viii. 319. 5. ADC, iii. 463.
2. RAM, ii. 1529. 6. RAM, ii. 543.
3. ER, ix. 444. 7. ER, ix. 628.
4. ER, xvii. 47. 8. ADC, iii. 127; ADC, 34, f. 153.
Exchequer and the burghs. Surprisingly, very little trouble had arisen in earlier reigns, although the practice of not levying customs on skins at Edinburgh had been brought to an end in 1468. In 1517 the customers of Stirling and Haddington alleged that their burghs were exempt by royal charters, which both were ordered to produce. Although no production was made for Stirling and the customer was accordingly ordered to levy customs on these types of skins in future, the men of Haddington proved to be of sterner mettle. Their failure to produce their charter was explained by the fact that "ane of the bailies of the said burgh was salit quhilk had the keping of the samyn, sa that thai mycht not produce the said charter". Accordingly the decree pronounced against them on 16 July 1518 appears to have been ineffective, and on 6 November 1520 they were again commanded to produce their charter within a week. At last, on 1 July 1527 the Auditors decided that, because it was not forthcoming, the customers must account for the skins in future. Being dissatisfied with a sworn declaration in 1529 that the shorlings, scaldings and lambskins had been customed along with the other skins, the Auditors demanded a detailed account "sa that the auditouris may understand the custume of every sort of scyinnis" and when this was not provided the following year they refused to receive the Haddington account. By 1531, however, victory clearly lay with the Auditors. Dundee proved even more pertinacious. Having ignored one order in 1520, the customer on 24 July 1527 produced a charter dated 12 January 1452, granted in James II's minority. This was no longer valid, having fallen under his revocation. As an order that the duties should be paid in future

2. ER, xiv. 262, 263. 7. Ibid, 682.
5. ER, xiv. 608. 10. ER, xiv. 609, xv. 652.
proved ineffective, the customars agreed to produce the charter again in 1530. If it was produced, it must once more have been found invalid, for in 1531 the customars accounted for shortlings and lambakins. But in February 1541 the burgesses again complained that they had a valid royal charter, never infringed by decree or in practice, also hinting darkly that the customar and clerk of cocket had "tane mair custume fra thaim nor cummyss to our soverane lordis proffett". On 25 August 1541 the Auditors found them liable for custom and also vindicated the honesty of the custom officials.

The objection, that the royal charter had been granted during the King's minority, was also sustained by the Auditors against Perth's charter from James II and James V's confirmation, granted less than eighteen months before their decree. It was again employed against a charter produced by Linlithgow in 1540. No charters appear to have been produced for Montrose in 1520 and 1529, nor for Aberdeen in 1526.

Besides the burghs, a number of churchmen and religious houses claimed exemption for some or all of the customs payable on their goods. Melrose enjoyed freedom from customs for its own wool, up to the amount of fifty sacks. Similarly it was stated in 1456 that no customs were payable on the wool of the bishop of St. Andrews' sheep pasturing in Wedale. Such rights were often

1. ER, xvi. 526-7.
2. Ibid. 60.
3. ADC, iii. 500; ADCS, 14, f. 137.
4. ADC, iii. 507.
5. ER, xvi. 651, 682; PPS, iii. 562.
6. ADCS, 13, f. 196.
7. ER, xiv. 609, xv. 653, xvii. 769.
8. APS, i. 523, 580; ER, x. 450, xii. 263.
9. ER, vi. 119.
founded upon very early royal charters granting exemption from tolls, but it was doubtful to what extent "tolls" and customs could be equated. Taking advantage of his position as James IV's Treasurer, William Knolls, Lord St. John and preceptor of Torphichen, secured a confirmation of charters granted to the Hospitallers by Malcolm IV, Alexander II, Alexander III, James II and James III. As some of these mentioned tolls, the confirmation contained the following explanatory clause: "And, moreover, whereas in the said charters the meaning of the term tolls is not clear, we therefore ... will and grant ... to the said preceptor and his successors, preceptors of Torphichen, that they shall be free from payments of any custom for any of their goods and merchandise to be sent overseas by them for payment of the said preceptor's responsion, which responsion extends to 200 ducats, and that yearly in our Exchequer it shall be seen to what sum of custom the said goods extend and so much shall be allowed to the said preceptor". However, the preceptor did not enjoy this privilege for long, for in 1497 the Auditors found that the charter had fallen under the King's revocation and instructed the custumar of Aberdeen not to allow goods to pass custom free in future. Nevertheless allowance continued to be given for eight lasts of salmon exported custom free from Aberdeen, for payment of the preceptor's "responsion" to the Grand Master of the Knights of St. John at Rhodes.

Dunfermline Abbey enjoyed far greater privileges than Torphichen. Robert I had granted the monks exemption from customs for all their lands, including the burghs of Dunfermline, Kirkcaldy, Musselburgh and Queensferry, and the right to

1. Lawrie, Early Scottish Charters, 119, 132, 170, 172; Regesta Regum Scotorum, i. 68.
2. WMS, ii. 1791; Reg. No. Ch. 540C.
3. ER, xi. 50.
4. ER, xi. 374, xiv. 438; ADC, iii. 199.
have a cocket seal. This charter was upheld in a case before the Auditors of Exchequer on 31 August 1540, but the monks and their servants were ordained to desist from intromitting "with any custumes pertainying to our soveraine lord of his rialte, and siclike of all streangearis resortand to any port or part within this realme", because the Lords considered that "that have na ryght to na custumes bot within the saidis foure burrowis and propir landis of their regalie forsaid". Similarly, although the archbishop of St. Andrews enjoyed freedom from customs within his regality, in 1474 the custumars of St. Andrews accounted in Exchequer in respect of goods "crescentibus extra regalitatem e jusdem".

Unlike Dunfermline, Arbroath Abbey was not allowed to enjoy the privileges granted to it by David II undisturbed. Despite his charter of 1358 granting the abbot and monks the great customs of goods in the burgh, port and regality of Arbroath and their own cocket seal, from 1472 to 1522 they received only one quarter of the receipts of the custumar, who was appointed by and accountable to the crown. Understanding that this state of affairs had resulted in the ruin of the port, for lack of repairs, and the impoverishment of the burgh, James V ratified his predecessor's grant on 10 January 1530, no doubt less as an act of justice towards the monastery than as a mark of favour towards its abbot, David Beaton.

That Arbroath's rights, though founded on a royal charter, should have been ignored for more than half a century, may have been a result of the anxiety of the

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1. ADC, ii. 488.
2. ADC, iii. 493-4.
3. ER, viii. 251.
4. AFS, xii. Supp. 11.
5. ER, viii. 384, xiv. 50, 439.
6. RNS, iii. 889.
crown's advisers and servants to conserve or augment the royal revenue from the customs. That concern was also shown in the severity of the penalties for evasion of duties. By an Act of 1427 persons convicted of exporting merchandise without paying custom were to be banished and, "gif the king has clere document tharof", the same penalty might be imposed on offenders who were out of the realm, "uthir paynis maide agayne thaim standeande never the less in thar forss". The pains referred to consisted of escheat of the uncustomed goods and a penalty of £1 for each penny of unpaid customs. When John Halyman exported an uncustomed pack of woollen cloth from Perth in 1484, the custumars were instructed to seize him on his return, imprison him and confiscate all his goods, pending payment of this penalty. Three years later one Gascon and two Breton ships slipped away from the west coast, loaded with salt herring, upon which no custom had been paid. Accordingly the Auditors gave instructions that, if they returned to Sootland, the skippers and their goods and ships were to be arrested. On finding that one of them, Arnold Gascon, had left hides and other goods at Ayr, they ordered the alderman and bailies to seize them as the King's escheat. In 1493 the former custumar of Pittenweem caused certain inhabitants of the burgh to be summoned "to answer to our Lord the King upon the unjust taking away out of the bounds of the said town of certain keling, herring, woollen cloth and other customable goods, uncustomed and not having been seen by the custumar, without cockets, and sold to Frenchmen, Englishmen and other persons in fraud of our Lord the King". Finding the accusation proved, the Auditors decreed the defenders to pay £107 5s. 7d. and to

1. APS, xi. 15.
3. ER, ix. 290-1.
4. Ibid, 544.
enter their persons in the King's ward in Blackness Castle, there to remain, at their own expense, until the King should set them free. Later, however, they were able to compound with the Comptroller, for delivery of 1000 dry kailing to the royal household in lieu of the fine, but if this was not done before All Saints Day, 1494, the King was to have action against them for the whole sum. A similar penalty, expressly at the rate of £1 for each penny of unpaid custom, was imposed in 1495 upon the customar and clerk of cocket of Haddington, who had given coquets for fourteen consignments of cloth and skins without taking payment of the duties or entering them in the customs books. Having been summoned to see and hear the amount of custom due estimated by the Auditors to be £6, they were fined no less than £1440 and committed to Edinburgh Castle until they found caution for payment. Whether they later enjoyed the same lenient treatment as the Pittenweem men is not recorded. In 1524 the customers of Irvine charged Andrew Mure and others with "the wranguis defrauding of our soverane lordis custumis of their merchandice and gudis sauld be thame to Franchemen and had furth of the said burgh and fredome thatirof be thame uncustumit", but the result of the action is not recorded.

Apart from the penalties imposed for customs evasion, there were various restrictions upon trade having directly or indirectly the same effect. The first and perhaps the most important were the exclusive trading privileges conferred upon the royal burghs, particularly by David II charter of 1364. From the crown's

1. ER, x. 381-2. 3. Ibid, 536-7.
2. Ibid, 456. 4. AOC, 34, f. 156.
5. For a full examination of the burghs' privileges see Theodora Keith, "The Trading Privileges of the Royal Burghs of Scotland", English Historical Review, xxviii (1913), 454-474.
point of view this restriction of trade to the burghs made the collection of customs more effective, for, although there might be occasional cases of deforcement of customars, they were more likely to encounter it in remote places. An enactment of James III, ratified by James IV in December 1490 forbade foreigners to "by na fisch bot saltit and barrellit and by nane uther merchandice bot at fre burowis, and thair to pay thair dewtieis and custumys and tak thair coket thereapone, and that thail suld mak na merchandice at the Lowis nor uther mane land bot at fre burowis". By an Act of 1493 the master or merchant of a foreign ship had to "tak his lugeing and innys" in the burgh to the port of which he had come. No goods were to be loaded until "it be seme be the customaris and clerkis of the coket quhat gudis and merchandice thai send to the sey, and the custumis and dewtieis payit thairfor", the "cist of the innys" being answerable if the goods were not customed. Ten years later another Act forbade housing wool, hides and skin in Leith or anywhere else outside a free burgh "for the kepin of the kingis custumex to cum in hale as accordin". In 1518 Robert Barton claimed that James IV had given him permission to trade in Leith "and nou becaus he was comptroller he traistit he had don na wrang thairintill," only to find, to his cost, that even the Comptroller could not afford to ignore the righteous indignation of the burgesses of Edinburgh.

The King did not have to rely wholly upon the complaints of aggrieved burghs, for the Act of 1493 authorised the appointment of searchers to bring to light any

1. KR, x. 57.
2. See a case of 1690 in Reg. of Privy Council (3rd series), xv. 301.
3. ADC, ii. 359.
4. AFS, ii. 234.
5. Ibid, 246.
6. ADC, iii. 128.
infringements. Thereafter such officials were appointed for Edinburgh and Haddington, in addition to which stricter measures were taken by the customers at other ports, for instance Pittenweem and Panff. George Cockburn, searcher at Leith, received 20 merks from the Comptroller in 1540 for "investigating the ships leaving the port of Leith, to prevent the export of uncustomed goods and prohibited merchandise". On 22 October 1541 Thomas Davidson and James Bannatyne were appointed searchers-general of English ships, goods and merchandise for the whole realm, with power to "apprehend the saydis Ingli1smen to ransoun, and thare gudis foresaidis to eschaste".

Because of the importance of the customs to the King's revenue they were included in the property annexed to the crown by the Acts of James I and James II. In 1457 John Fife, custumar of Aberdeen produced in Exchequer signet letters granting Walter Lindsay, brother of Alexander, earl of Crawford, part of the customs of Aberdeen, contrary to the Act of Annexation. James II "tore up the letters with his own hands" as a warning that payment must cease.

Since the customs formed such an important part of the property, it was of vital importance to the Comptroller that they should be collected efficiently. Alexander Napier, Comptroller on several occasions between 1449 and 1461, was also

1. AFS, ii. 234.
2. RSS, i. 1345, 2611, 3297, 4056, ii. 540, 1256, 2508, 3508.
3. ER, xiv. 328, 336.
4. RSS, ii. 1270; ER, xvii. 283.
5. RSS, ii. 4275.
6. AFS, ii. 4, 42.
7. ER, vi. 334-5.
custumar of Edinburgh from 1450 to 1456. 1 James III's Comptrollers, Thomas Simeon and George Robison, also combined the two posts, thus having the largest single source of royal revenue under their direct control. 2 Similarly under James V Robert Berton held both positions for nine years, October 1516 to August 1525, and again from 1529 to 1530 or 1531, in succession to James Colville, who had followed his example during the eight months, July 1528 to March 1529. 3 By that date, however, the Comptroller had become custumar-general, with control over the customs of the whole realm.

The office of custumar-general appears to have originated as a financial expedient in James IV's reign. It was first held jointly by Patrick Panter, the King's secretary, and Thomas Dickson, rector of Turriff, together with the office of custumar of Edinburgh, from February to August 1510. 4 Dickson received most of the sums paid in by the custumars of other ports. 5 The reason for this becomes apparent from a privy seal letter of 19 October 1510. By this Andrew Stewart, bishop of Caithness, Treasurer, and Dickson were appointed custumars-general, with the power of deputation. Under what was virtually a lease of the customs they were to pay annually in Exchequer £4000, that is £2000 each. But allowance was to be given to Dickson out of his first payment for the unpaid balance remaining out of £3340 owing to him in the last Treasurer's account. 6 Although Dickson was able to collect about £17 from the custumars of Perth and £790 from the Edinburgh customs, 7 the arrangement lasted for less than five months instead of three years. On

2. ER, viii. 188, 390, x. 61. 6. RSS, i. 2140.
3. ER, xv. 514, 515, xvi. 34. 7. ER, xiii. 386, 393.
4. ER, xiii. 366.
13 March 1511 the bishop was appointed Receiver-General and received a tack of the great customs of all burghs, towns and ports within the realm, for "als lang as he haldis the comptrollary in his hand, and forther the kings will". He ceased to be Receiver-General (i.e. Comptroller) in November 1512, following which, on 11 March 1513, Andrew Forman, bishop of Moray, was appointed custumar for the whole realm for nine years. Although Forman already held the customs north of the Spey on lease for life; his new grant appears to have been ineffective, for the custumars, himself included, continued to pay in their receipts to the Comptroller.

According to the Bishop of Caithness' tack, the customs were to be assigned to the maintenance of the royal household. The need for an assured supply of money for this purpose may have lain behind the increasing control exercised by the Comptroller over the customs during James V's reign. Custumars were considered to be accountable to him, as well as to the King. In fact, Robert Barton claimed the right to appoint custumars himself. At his instance, in March 1524, the Lords of Council annulled a royal gift to Patrick Tyry of the office of custumar of Perth, as contrary to Barton's previous commission to the deceased Thomas Fleming and George Fleming, his son. Barton consented, however, that Tyry might be "adionit" to George Fleming for one year only, provided that the latter should "intromett with all money pertanyng to the said custumys during the said space". When Barton was reappointed on 6 March 1529 his commission expressly constituted him Great Custumar of Scotland.

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1. RSS, i. 2223.
2. Ibid, 2483.
3. BR, xiii. 233.
5. RSS, i. 2223.
7. ADC, iii. 127.
8. ADC, 34, i. 140.
9. RSS, i. 4104.
1529, also claimed to be custumar general is uncertain. It is noteworthy, however, that he claimed that the assignment of large sums out of the customs of Edinburgh constituted a direct breach of the conditions on which he had accepted the appointment.

One duty of the customars was of no concern to the Comptroller, namely the collection of bullion for the Mint. In the ninety years between 1436 and 1526 nearly a score of statutes enjoined that merchants should bring home bullion in proportion to the goods exported by them. The customars were required to search all goods shipped for export and before delivering the cockets, to take security from the merchants that they would bring back the due quantity of bullion. In 1502 and again in 1538 proclamations were issued for enforcing the various acts. Despite the duty imposed upon the customars of accounting for the bullion in Exchequer, no such accounts have been preserved and it may be doubted whether any were ever rendered. Although the bullion was to be delivered to the coiners it is impossible to check such deliveries from the Mint accounts, which relate solely to the profits of the coinage. The very number of the statutes relating to the subject may perhaps be evidence of their ineffectiveness, for it does not appear that the collection of bullion was put on a satisfactory basis until the end of the sixteenth century.

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1. ADC, iii. 227.
2. APS, general index, s.v. 'Bullion'.
3. APS, ii. 23, 106.
5. APS, ii. 106, 213, 238.
6. Ibid., 88.
7. Cochrane Patrick, Records of the Coinage of Scotland, i. 17, 22-29, 43-45.
The assize herring was a source of revenue connected with the customs. Though accounts of it appeared in the custumans' roll for a short period only, between 1516 and 1524 before and after these dates this source of income was charged extra rotulos in the Comptroller's accounts. The assize herring (assisa allecum) represented a levy upon the catches of boats taking part in the "draves" or herring fishery. According to Skene "Assisa halcum, the assise hering, signifies ane certaine measure and quantite of herring, quhilk perteinis to the King as ane pairt of his custumes and annexed propertie ... For it is manifest that he suld have of everie boat, that passis to the drave and alayis herring, an thousand herring of ilk tak that haldis, vis. of the Lambmes tak, of the winter tuck, and of the Lentrone tuck". 

In 1458 the chamberlain of the King's lands beyond the Spey provided thirty barrels for 63,000 (that is 75,600 by modern computation) herrings of the assize of the fishing of Inverness. In 1487 George Maxwell of Carnsalloch paid the assize herring of Dumbarton, by delivering to the royal household eighteen barrels, containing 17,800 (21,360) herrings. While nothing further is heard of the Inverness assize, it is evident that the Dumbarton assize represented the more important of the two divisions of the herring fishery, namely the "West Sea". This comprised the coastal waters and sea lochs of the west coast, from the Pentland

1. ER, xiv. 267, xv. 60.  
2. ER, x. 374, xv. 285.  
3. Assisa kelting is mentioned as a local due at Dundee in 1508 and there are references to the assize ale, "assisa cerevisie", of Forres; RSS, i. 1647; ER, xi. 332. 
4. DVS, Assisa. 
5. ER, vi. 469. 
6. ER, ix. 544.
Firth to the Mull of Galloway, and the tidal parts of the river Clyde. On the 
other hand, the "East Sea" referred solely to the Firth of Forth, between Stirling 
and Fife Ness or May Isle.

The assize herring were levied by tacksmen, who were liable and accountable 
for a fixed quantity each year. From 1488 Colin Campbell Knychtsone had a tack of 
the assize herring of west sea, for two lasts (24 barrels) of salt herring, to be 
delivered each December ready barrelled in the house of John Leich in Glasgow.

The next lessee, Peter Colquhoun, in 1501, had to deliver exactly double that 
quantity, and after his death the tack-duty payable by his widow was again 
increased to six lasts. Thomas Crawford of Bonnington and Margaret Spittal, his 
wife, were paying a tack-duty of four lasts (48 barrels) in 1496 for the assize 
herring of Leith. Although their lease was renewed at the same rate on 1 October 
1498, by a privy seal letter granting them "the assis herin on the est see in al 
partis of the realmes on bath sidis of the samyn", five weeks later three Leith 
men put in a higher bid for "the assis herin fra the water of Forth to Fiffisness", 
the tack-duty being "als mony last of hering as uthers gaif of befor and xii barellis 
mair". Margaret Spittal produced her tack in an action against Robert Barton on 
15 February 1500, only to find that it was challenged by the King's Advocate, on the

1. RRS, iii. 1602.
2. ER, xv. 285; RRS, i. 286, 2823.
3. ER, x. 638, 681.
4. RRS, i. 710, 1585.
5. Isobel Elphinstone, who later married David Lindsay of Dunrod and 
Robert Maxwell of Calderwood.
6. RRS, i. 2431; ER, xiv. 193, xv. 60.
7. ER, x. 761.
8. RRS, i. 262, 286.
grounds that the last line "was part suspect and was nocht writtin the tyme that the remanent of the sade letter was writin".¹ Pending decision of this point, it was decided that the Comptroller should intrumit with the assize herring, without prejudice to either party's right.

Although the tacksmen were liable for the amount of their tack duty, they might seek assistance in the actual levying of dues from the fishing boats.² An action by the Comptroller against Colin Campbell of Ardinglas, tackman of the assize herring of the west sea, and others, in 1535, arising out of the latter's failure to pay his tack-duty, ended by certain of his co-defenders, who were burgesses of Ayr, agreeing to pay him in future, as Dumbarton, Glasgow, Irvine and other places paid, under pain of being held "defraudaris of the kingis grace".³ Allowance, too, might be given to a tackman unable to collect from the fishers. Isobel Elphinstone was allowed the full amount for 1517, "on account of the sterility of the herrings of the said assize ... and because of the wars, pillage and disturbances of that year".⁴

The herrings themselves were either taken for the household⁵ or "sold" to the tacksmen. Curiously, the Comptrollers appear to have preferred to transport the west coast herrings from Glasgow rather than use the more accessible supplies from the Firth of Forth. Thus the tack duty of five lasts (60 barrels) payable by Andrew Wood, customar of Pittenweem, under his tack of 30 October 1516, was sold to

¹. ADC, ii. 397.
². RSS, i. 709.
³. ADCS, 8. i. 159.
⁴. ER, xv. 60.
⁵. ER, xii. 371; Excerpta e libris domicilli Jac.v, 38.
him for sums ranging from £40 to £54, depending on the current market price. In 1526, however, the Comptroller used or sold the herrings from the east and west seas in approximately equal quantities. The west coast tacksmen were not liable for the transport of their herrings to Edinburgh or wherever else the court might be. In 1516 the Auditors ruled that they were to be delivered to the King's servants at Glasgow on 8 January and, if they or the Comptroller were not there to receive them, Isobel Elphinstone was to be allowed the cost of storage after that date.

During James V's reign the leases were converted into feuks. On 20 January 1531 the King granted Thomas Duddingston, master of his silver vessels, the assize herring of the east sea, for a feu duty of 5½ lasts (66 barrels) of herrings. Although disputed by Andrew Wood, who still claimed to be tacksmen in 1534, the feu charter appears to have been upheld. Colin Campbell of Ardinglas and Maud Montgomery, his wife, were not so fortunate as Duddingston. Their feu charter of the assize herring of the west sea, dated 19 July 1536, must have been annulled before 1542, when they were granted a nineteen year lease under the privy seal. After James V's death, however, they appear to have been successful in reviving the charter, which was later confirmed by Mary. From 1563 accounts of the feuars of assize herring appeared on the property roll.

1. ER, xiv. 267, xv. 59. In 1523 the price was 13s. 4d. per barrel.
2. ER, xv. 295.
3. RMS, xi. 986.
4. ADCS, 5, f. 115.
5. ER, xvii. 276.
6. RMS, iii. 1602.
7. RCS, xi. 4826.
8. ER, xix. 127; RMS, iv. 1411.
9. ER, xix. 207.
No aspect of the financial administration of late medieval Scotland is better documented than the management of the crown lands. From the reign of James III onwards the Exchequer rolls are supplemented by the series of crown rentals, which themselves contain commissions and instructions to the King's commissioners. The extent and variety of the material available makes it necessary for the present purpose to concentrate upon that part which is most relevant to the Exchequer, namely the accounts of the ballivi ad extra.

The ballivi ad extra were the King's bailies outside of the burghs, whose title and functions Skene explains thus: "And likewaies in the checker, compt is maid of the Kings propertie, be sik as ar called Ballivi Regis, and intromettis with his rents: quhais comptes ar called computa Ballivorum ad extra, Soil. Extra Burgos: And ar improperlie called Ballivi, being Chalmerlanes input, and out-put be the Comptroller, for quhom he suld be answerable". While a few such officers, actually bearing the title of bailie, appear in the property rolls of James II and James III the majority are given different designations, such as receiver, serjeant, maire, or, most commonly, chamberlain. Ballivi ad extra, however, included all those who intromitted with the King's lands, whether as chamberlains, lessees or feuars, and who were accountable for the intromissions, as well as the

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1. DVS, Ballivus.
2. ER, vi, 47, 236-7; see ante 89 for an account of the differentiation of the functions of chamberlains and bailies.
3. Ibid, 74, 358.
4. Ibid, 232, 239.
6. ER, viii. 224-5.
7. ER, xvii, 491-3.
special receivers appointed from time to time to manage ward lands. By the end of the sixteenth century the accounts of lessees and feuars took up a large part of the property roll, and, in fact, the post-Union property roll was restricted to feuars accounting for feu duties in excess of £10 Scots.

Since the editors of the Exchequer Rolls have outlined the growth of the crown estates, it is only necessary here to trace the main developments. A convenient starting point is provided by the Act of Annexation of 4 August 1455, which followed the forfeiture of the Douglasses. Among the former Douglas lands annexed to the crown were the lordships of Galloway and Ettrick Forest, Ardmeanach (Black Isle), one third of Duffus, and Petty and Brachly, near Inverness. By the same Act other crown lands, including those acquired by the forfeitures of the duke of Albany in 1425 and the earl of Atholl in 1437, were also annexed to the crown, among them Ballencreiff, Cosford and other lands in Lothian, the lordship of Stirlingshire, Roseneath, the earldoms of Fife and Strathearn, the lordships of Brechin and Abernethy (Badenoch), and the baronies of Urquhart and Glenmoriston, together with the castles of Edinburgh, Stirling, Dumbarton, Inverness, Urquhart and Redcastle. Unannexed crown lands included those in Linlithgowshire, Menteith, Strathgartney, Methven, Strathbraan, Atnadull, Discher and Toyer, Fettercairn, Carrick, Stewarton, Bute, Arran, the Cumbraes, Cowal, the earldom of March, Annandale, Coule and Oneil, Kintore, and the earldoms of Moray and Moray. Certain lands were annexed to the Principality in 1469 but, since there was no Prince of full age until Charles I, this distinction had no practical bearing on the accounts rendered in Exchequer.

1. ER, xi. 433.
2. Clerk and Scrope, 159.
3. A detailed list of all the crown lands in 1455 is given in ER, vi. pp. lxxi-oxlv. For the text of the Act of Annexation see Ibid, cxlvii-cxlviii.
4. APS, ii. 186.
Not all the lands remained permanently in the possession of the sovereigns, who, from time to time, made extensive grants in favour of their spouses, favourites, and children, legitimate or otherwise. Nevertheless, because Queens had a life interest only, and because favourites and children generally proved short-lived, the crown estates were not diminished, but stood at their greatest extent in the year of James V's death.

Under James III there were significant additions to the crown lands. On his mother's death he inherited the barony of Kirkandrews, which was later placed under the management of the chamberlain of Galloway. On his marriage in 1469 the earldom of Orkney and lordship of Shetland came to him as security for his wife's dowry and were annexed to the crown two years later. The year of his marriage also saw the fall of the Boyds, who forfeited not only the lands conferred upon them since 1466 but also the lordship of Kilmarnock and the baronies of Tealing, Forfarshire, Polgavie, Perthshire, and Dunoow, Dumfriesshire. Sentence of forfeiture having been passed upon John, earl of Ross and lord of the Isles, the lands which were restored to him in July 1476 did not include Knapdale, Kintyre and the earldom of Ross. These were retained in the King's hands, Ross being annexed to the crown. With the final forfeiture of the lord of the Isles under

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1. The King was entitled to revoke all grants made to his prejudice during minority and those contrary to the Acts of Annexation. (DVS, Annexation, Dissolution; ADC, ii. 493; ADA, 121, 123.) In 1489 the Clerk-Register asked that a notarial transmutation might be made of James II's Act of Annexation so that production of the original would be unnecessary. Ibid, 123.

2. FF, vii. 271, ix. 245.

3. AFS, ii. 102.

4. Ibid, 186; FR, viii. p. zxiv. Unlike Kirkandrews, Dunoow did not become part of the lordship of Galloway. As late as the early nineteenth century accounts were rendered in Exchequer by the chamberlain of Galloway and Dunoow. (Exchequer, Pipe Office, Chamberlains' Accounts.)
James IV the lordship of the Isles itself became crown property.  

The final expansion of the crown lands took place during the second half of James V's reign. With the downfall and forfeiture of the Earl of Angus the crown acquired the lands and lordships of Douglas, Tantallon, Crawford Lindeedy, Crawford John, Kirriemuir, Bunkle, Preston and Jedburgh Forest. In 1537 the Glamis estates were forfeited. In the following year Liddesdale was taken from the earl of Bothwell. Two years later sentence of forfeiture was pronounced against Sir James Colville of East Wemyss, the former Comptroller, whose fate was soon thereafter shared by Sir James Hamilton of Fynmart, from whom James acquired the barony of Avondale. Although these lands were all annexed to the crown in 1540, it derived little permanent advantage, for most of them were restored to their former owners or to their heirs after James' death.  

In addition to these acquisitions, a certain amount of adjustment and consolidation of the crown lands was effected by exchange with subjects. Under James II the Mains of Abercorn were acquired from the bishop of Dunkeld in exchange for the lands of Arntully and Muckersie in Perthshire, the transfer being confirmed in 1507. James IV granted lands at Linlithgow to the abbot and convent of Holyrood in exchange for the lands upon which he built Newhaven, an arrangement subsequently disputed by his widow, on the grounds that the Linlithgow property formed part of her conjoint infiefment. 

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3. ER, vi. 69, xiii. 25.
4. ER, vi. 242, ix. 395; RSC, ii. 3102.
5. ER, xii. 277; ADO, iii. 131.
Although the greater part of the crown property was held by tenants or feuars, some of it remained in the King's hands, to be managed on his behalf by the Comptroller or his subordinates. Thus in 1453 the chamberlain of Menteith was allowed £32 for his expenses upon the granges of Cornton, Inverallan and Raploch, including the harvesting of the grain. Similarly in 1456 the chamberlain of Galloway made payments for sowing the granges of Senwick, Spottes and Threave, and for "eight servants called hynys, threshers, winnowers, expenses of servants and horses at the time of harvesting the said granges". Five bolls of oats were sown upon the grange of Threave at the King's command, "although the grain did not come to the King's use, and wrongfully". Apart from such references, there are few records of the actual management of the lands which the King retained. On 13 March 1505 Andrew Ayton, captain of Stirling castle, as the King's commissioner, let certain lands in the lordship of Moray, formerly linterented by Janet Kennedy, James IV's mistress, excluding those of the grange of Darnaway. In the account of the lordship of Moray for that year it was noted that these were "occupied by the King's own goods", for which Robert Rankine, the chamberlain, would be answerable. A separate account of the oats, bear, wheat and livestock of the grange, rendered on 24 March 1506, was entered in the blank pages at the end of the rental. On 8 December 1506, however, Rankine obtained a lease of the lands.

If little land remained in James V's hands during his minority, after the Glamis forfeiture the mains of Glamis were managed and cultivated on his behalf.

1. ER, v. 598; see also vi. 358, 637.
2. ER, vi. 206.
3. ER, xi. 288, 672-3.
4. Ibid, 492; RSS, i. 1380.
5. ER, xvii. 143, 151, 254. The Glamis accounts, which were entered on the property roll, are of considerable interest in agrarian history.
Elsewhere he retained the coal workings of Skeoch, near Stirling, two salt pans at Preston in East Lothian and the fishings of Conan. It is well-known that Henry VII through his ambassador counselled his nephew to "establish his estate in such wise as he should be able to live like a king and yet meddle not with sheep, and those mean things, which be matters whereupon to occupy the meanest of his people," to which James replied, quite untruthfully: "In good faith, I have no sheep, nor occupy no such things". In fact, he had flocks in Ettrick Forest, Thornton, Preston and Buncle and upon Crawford Muir. The Comptroller was responsible for the safe custody of the sheep, paid for the shearing and saw to the transport and storage of the wool which was sent for export. The unscrupulous means by which James built up his flocks are illustrated by a precept of the Regent Arran, a month after his death, directing the Comptroller to restore to Sir Walter Scott of Branxholme "all his sheip, molt and gudis that were takin fra him be the kingis grace, quham God asscoilye, the tyme he enterit in his ward".

If, indeed, James did "meddle" with sheep in a manner unbecoming to a King, he was by no means the first of his line to do so. A century earlier James II had had his own flocks and shepherds. Certain lands in the lordship of Galloway were "occupied with the King's own goods, to wit, horses, mares and cattle". Under James III we hear of the King's unbroken horses in Strathearn. In 1499 James IV

had six unbroken mares and twenty-four cows with their followers under the charge of William Glen in the Torwood, whilst nearby on the lands of Lupno twelve cows and six hundred and eighty sheep had been entrusted to Nichol Henryson, who was obliged to maintain and pasture a thousand sheep, if that number should be sent to him. In 1508 the Comptroller purchased, at the King's command, nine white cows and a white bull, which he put in the new park of Stirling.¹

Even when lands were occupied by the King's crops, herds or flocks, the chamberlain responsible was charged with their rents in his account, receiving a corresponding allowance. This illustrates the sanctity of the "King's rental". The King's lands were considered to have a fixed value or "just price", and a lease or feu was held to be bad if it was "in diminution of the rental" or if it "made mention of no profit to come to the king's grace".² Thus in 1517 Lochlan McLean of Duart offered to take a feu of the crown lands in Mull and Morvern, paying "a merk for the merk land as the king's rentall proportis".³ With rare exceptions the values shown in the Exchequer rolls coincided with those in the crown rentals and, in fact, some of the crown rentals were set out in two columns, the left-hand column or "margin" stating the name and value of the lands, whilst in the right-hand column the King's commissioners entered the name of the tenant and the actual rent payable, or, if the two values corresponded, the words "ut in margeine". Any special conditions of the lease were also noted, together with the amount of the grassum due on the lease and the entry money payable by a new tenant.⁴ Thus the

¹ ER, xiii. 60, xi. 313.
² ADO, 36, l. 46; ADCS, 3, l. 29, 11, l. 259; ER, xi. 362.²
³ ADO, iii. 88.
⁴ ER, ix. 33.
⁵ The style adopted for printing the rentals in the appendices to the Exchequer Rolls tends to obscure their original form, for which see Infra, Appendix, 70, No. 18 a.
lands of Kildarrock were set to John Vaus of Barnbarroch in 1534 the rent payable being £5 6s. 8d., less than the sum shown in the "margin", "although the said lands were set in the old rental for £8 13s. 4d., as appears therein, and on account of the excessive dearness of the rent of the said lands. Because the lands were waste, in the meantime the Comptroller is commanded to inquire whether the said lands are worth properly the aforesaid sum of £8 13s. 4d. or not, so that in future provision may be made for them to the King's benefit".  

The crown lands were set or let by commissioners specially appointed by the King. Though their number varied, the quorum was normally set at three, including the Comptroller. There are, however, examples of commissions permitting a single person to act. While the commissioners normally held their sessions in the district in which the lands concerned lay, they could function equally well at Edinburgh. In fact when a single lease fell vacant, it could be filled by the Comptroller or the Auditors of Exchequer sitting in there. Although the powers of the Commissioners and the duties of the tenants fall outside the scope of the present study, it should be noted that the former were limited by the terms of the royal commission. Leases at a reduced or nominal rent or for periods in excess of five or seven years had to be granted by formal letters under the privy seal,

1. ER, xvi. 507.
2. ER, ix. 603, 620, 631, 639, x. 630, 663; RSS, i. 513; AOC, iii. 72.
3. ER, xii. 596, xvii. 697; RSS, 1590.
5. ER, xi. 626, xii. 608.
requiring the King's sanction. Such tenancies were entered in the rentals, which in itself was sufficient to constitute and record ordinary leases set by the commissioners. While an extract from the rental normally served as good and valid evidence of a tenant's right, where there was competition a privy seal lease would be preferred. A dispute having arisen between Archibald Boyd and William Campbell, mazer, concerning the tenancy of the lands of Bollingshaw and Dryrig (Ayrshire), on 5 December 1494 James IV wrote to inform the Lords of Session that the latter's claim to a tack under the privy seal was not substantiated, "for he has na letterez of owris bot be set of our comptrallour for the tyme and haid na further power of ws bot to set efter the forme of our commissioun". In these circumstances Boyd's privy seal tack was the better title, "for God willing ye sall never se letterez of owris pas in double forme gevin in sic wise incontrar uther".

Besides the rent payable, the rental also recorded the grassums and entries due from tenants for their leases. A grassum, normally equivalent to one year's rent, was payable on the granting or renewal of a lease, but might be reduced or waived altogether. Failing payment the lease could be declared invalid. New tenants paid a further sum for their admission or entry. In some cases, though not all, the relict or heir of a deceased tenant had to deliver a beast as a

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1. RSS, i. 763, 841, 1195, 1604, 2472.
2. Ibid, 1729; ER, xi. 418, xii. 598-9, xv. 584.
3. ER, xiii. 599, xv. 585; ADA, 193; ADO, i. 14.
4. ADA, 197.
5. ER, ix. 562, 570, 612.
6. ER, xi. 444, xii. 626, xiii. 602, xvii. 653, 728. In Bute (1455) each merksworth of land paid one boll of barley. ER, vi. 46.
7. ER, x. 730, xiv. 478.
8. ER, xiii. 612, ix. 97, 570, 636, xi. 158.
hereseld or pay a sum in lieu. Although the chamberlains were charged with grassums and entries according to the extract of the rental, as early as 1473 the Comptroller was receiving such sums directly from the tenants, a practice which became almost universal during James V's reign.

Rents were charged upon the chamberlains as a fixed annual sum, irrespective of any temporary fluctuations in the amounts actually payable by the tenants. As in the case of castlewards and blench farms, detailed statements were not given in each account, reference being made instead to the roll in which such a statement could be found. When the lordship of Stirlingshire reverted to James V the chamberlain was charged according to the roll of 1513, which was the last detailed statement of the rental. A memorandum of 1527 stated that "the lordships of Ross and Ardmeanach should be charged in future according to the tenor of the present roll, because the present roll is altered from previous rolls, on account of the augmentation of the rental and the setting (of the lands) in feu-farm". Only rarely was the charge reduced or were items removed from the rolls.

The chamberlain was entitled to allowance for decidencia, the difference between the sum charged in the rolls and the actual rent payable by the tenant. In 1486 the decidencia of the rents of Cauldcoats in Moray amounted to £3, the

2. ER, ix. 97, x. 109, xi. 158, xvii. 347, 369.
3. ER, viii. 140, 219, xiv. 454, xv. 87, 197, 376.
5. ER, xvii. 596.
6. ER, xv. 342.
7. Ante, 74; ER, xiv. 140, xv. 138; RSS, ii. 2697, 2945.
lands being "set for 20s. yearly, and the rental contains £4, because the lands were wasted by floods". When the lands were next leased, the King's commissioners were to consider whether the reduction was to continue in future. A task under the privy seal might be produced as evidence of reduction or remission of rent.

Leases under the privy seal at a reduced or nominal rent are somewhat difficult to distinguish from assignment of lands as a fee or pension. In fact, it is possible to find examples of an intermediate class of royal grants, in which the assignment was effected under the form of a task. On 8 March 1500 a nine-year task of the lands of Slewdonal in Galloway was granted to Alexander Kennedy, "in fee for service done and to be done". Such a task, without rent or other reddendo, can hardly be different from a straightforward gift or assignment for life or for a term of years. Again, assignments under the privy seal are almost indistinguishable from different charters under the great seal. Some assignments were permanent, the lands in question being attached to an office. Those connected with the keepership of Linlithgow Palace were £10 worth of the lands of Kingscavil with the acres, tofts and crofts lying around the burgh of Linlithgow. An Act of Parliament of 1534 ratified former assignments of money and victual to the captains of the castles of Edinburgh, Dumbarton, Stirling and Blackness. Even so late as

1. ER, ix. 247.
2. ER, xi. 94, xvii. 137; Infra, Appendix, 14. No. 7 a, 71, No. 18 b.
3. RSS, i. 492; ER, xi. 331.
4. RSS, i. 2477; ER, xiv. 34; Infra, Appendix, 13, No. 7 a.
5. ER, x. 85, 190.
6. RMS, ii. 1735, 1743, 2003; c.f. ER, ix. 332; RSS, i. 909.
7. APS, iii. 352.
the nineteenth century the governors of these castles enjoyed considerable
emoluments from these assigned revenues, those payable to the governor of Stirling
castle being estimated in 1791 to amount to £2,213 19s. 6d. and 20 bolls of meal. 1

While a liferent grant of lands gave the grantee power to occupy the lands
himself or to set them to sub-tenants, 2 a simple assignment of rents or feu-duties
merely permitted him to receive these sums from the sitting tenants. 3 A liferent
charter in favour of Isobel Elphinston, nurse to James IV's son, on 9 March 1503,
assigned the rents of Chapelton and other lands in the bailiary of Cunningham to
her during the currency of the existing tacks but did not grant the lands themselves
until after their expiry. 4 On 4 February 1516 John Meldrum, Marchmont Herald, was
granted half of the lands of Murdockairny in his fee for life. 5 About nine years
later, upon representation that Meldrum's fee was "sa litill that he may nocht
remane to await upon our service and chargeis withoute the samyn be skyt", James V
assigned to him £10 from the rents of the other half. 6 This grant contained a
precept to Christian Meldrum and other tenants to pay the sum assigned, an
illustration of the important point that assignments of lands and rents threw all
responsibility for collecting his dues upon the grantee. When the King in
Lindsay's Three Estates made the following assignment to his herald, Diligence:

"Thou sall have yeirly for thy kyre
The teind mussellis of the ferrie myre
Confirmit in Parliament."

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1. Exchequer, King's and Lord Treasurer's Remembrancer's Office, Papers and
   plans relating to properties in Scotland under the management of the
   War Dept. etc., Bdle. 19.
2. ERS, ii. 1744; ER, xiv. 34. 5. ERS, i. 2699.
3. ER, vi. 576, xvi. 4367. 6. ER, xv. 126.
4. ERS, ii. 3204.
Diligence had justifiable doubts about the value of his acquisition:

"I will get riches throw that rent,
After the day of Dune;
Quben in the colpots of Trauent
Butter will grow on brumes."

Unlike grants of pensions, assignments relieved the chamberlain or other royal officer of responsibility for payment. By the terms of the grant he was inhibited from intermitting with the lands or their rents and the Comptroller and Auditors of Exchequer were directed to allow the latter to him. The effect, therefore, was precisely the same as in those cases where lands had been alienated without this being followed by their removal from the rolls. Although James IV mortified the island of Burra to the cathedral church of Orkney, its rents still continued to be charged upon the tacksman of Orkney and Shetland until 1540, this annual allowance being set against his charge. In a few cases lands were occupied or rents received without any warrant, except the King’s "tolerance". In 1459 the lands of Pittox were in the hands of Patrick Dunbar of Bieil, "by the King’s tolerance until the present, who will permit this no longer".

A chamberlain was also entitled to allowance for decidencia in respect of waste lands. Although cases occur in which lands had been laid waste by Highlanders, the English or the men of the Isles in most cases all that such an allowance imported was that the lands were uninhabited or that they had not been

2. Infra, Appendix, 73-4, No. 18 d.
3. RMS, ii. 2232, 2414; ER, x. 583, xi. 165, xvii. 354. A tack granted to Henry Sinclair in 1501 stipulated that 620 of the tack duty of 650 marks should be paid to the bishop for the island of Burra.
4. "Ex tolerancia domini regis" ER, x. 154, xi. 57, xii. 70, xvii. 559.
5. ER, vi. 539.
7. ER, vi. 275, 287, vii. 356, xii. 51.
let. 1 Care was necessary to ensure that the allowances for waste were not abused. Inquiry might be made into the facts of a particular case 2 or the truth of the matter might be referred to the accountant's "great oath". 3 A more effective method appears to have been to insist that the chamberlain must pay the rents. In 1479 William Gordon of Dunlugas was instructed to let the lands of Urquhart and Glenmoriston or occupy them himself, because no further allowance would be given for waste. 4 On 7 August 1526 the Auditors commanded the chamberlain of Galloway "to pund and distrenye yerlie and termlie for the malis of the landis quhilk he allegis waist, with certification to him that na allowance salbe maid in tyme tocum for na waist landis within the said lordschip". 5

The allowances given for sterility or barrenness were of a similar nature. The chamberlain of Fife was allowed the rents of the meadow of Auchtermuchty "on account of the barrenness of the said meadow, in that no hay grew upon it". 6 Burnhouse appeared in the rental, "paying 13s. 4d. formerly, but now, on account of the barrenness of the lands, because they are covered by the sands and desert, they give nothing at all at the present time". 7 As the claim of barrenness was open to abuse, 8 Skene recommended that "all rentalls given down or diminished in the Chequer propter sterilatem agri be raised up again after the sight and

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2. **EM**, ix. 404.  
inspection of the ground be sick as should be depute commissioners to that effect.\(^1\)

Allowance might also be given for the poverty of the tenants.\(^2\)

Apart from such deductions the chamberlain received allowance for actual expenditure,\(^3\) including pensions charged generally upon the revenues of a particular lordship,\(^4\) and payments to chaplains and religious houses.\(^5\) In 1476 James III directed the Auditors to allow in the accounts of the chamberlain of Galloway an annual payment of 40s. to his "pure wedu and beidwoman", Marion Corry, and in 1526 the revenues of the same lordship were charged with a pension of £40 to sir Thomas Crawford, vicar of Cumnock, for life or until his promotion to a benefice of that value.\(^6\) The fees of the chamberlains themselves and of the mairs, sergeants and other subordinate officers were also treated as general charges.

Similarly, when John Strachan was appointed gardener of Falkland on 24 April 1500, his emoluments were stated to be 4 merks, grass for six cows and a horse, and 2 chalders of oats, for which he gave "frute, unyownis and herbis and all uther dewiteiz to the kings henes and capitans of Falkland". He received his fee from the chamberlain of Fife, in return for four barrels of onions.\(^10\) Pensions payable

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2. ER, xv. 310, xvii. 383.
4. ER, ix. 487, x. 523.
5. ER, x. 522, xii. 304.
6. ER, viii. 344.
7. RSS, i. 3369; ER, xv. 247.
8. ER, xii. 67, 77.
10. RSS, i. 518; ER, xii. 297.
by the Comptroller could also be paid by precepts drawn by him upon the chamberlains.

Rents of crown property were payable in kind as well as in cash. In 1501 the fishings of Spey were set to the burgh of Elgin for $3\frac{1}{2}$ lasts of salmon "ful, rede, and swete, of the bynd of Hamburgh and Aberdene, to be deliverit at the havin of Spey". At that date the coalheugh of Skeoch in Stirlingshire rendered 60 loads of coal, "free within Stirling Castle". Both the warren of Dirleton and the warren and links of Dunbar paid a rent of 600 rabbits. The smithy of Migvie in Strathdee rendered 40 horseshoes. In many cases rents were paid in grain of various sorts, whilst in others tenants paying a money rent were also required to render kain fowls and similar dues.

Provision had to be made for the collection of these dues in kind. Thus the wheat, bear and oats payable by Alexander Hepburn of Whitsome for the mains of Abercorn and Muirtoun, in Linlithgowshire, set to him "in grange" by the King's commissioners in 1499, were to be "carried annually by the said Alexander to the burgh of Edinburgh or Linlithgow, as may seem expedient to the Comptroller and chamberlain, and he shall satisfy and deliver the said victual yearly to the baxter, brewer and receiver of the avery as he was bound in presence of the commissioners".

In 1502 the commissioners for setting Fife ordained that the tenants "shall deliver their fermes and cane fowls incontinent eftir as thai be requirit", at Leith.

1. ER, vi. 233, vii. 616, x. 186, 316, xiii. 410, xiv. 173, 408; infra, Appendix, 15, No. 7 e.
2. RSS, i. 682.
3. ER, xii. 74.
4. ER, xii. 433, 438, xii. 76.
5. ER, xvi. 123.
6. ER, xii. 613, 698, xvii. 363.
Stirling, Perth, Falkland, St. Andrews or Dundee, or any other convenient place, "and gif thai falye in the premises the comptroller or chaumerlane sall by sa makle as thai war charged it to bring in the furniss the king and gar theim pay silver tharfore as the merkat passes". More elaborate arrangements were made for 96 marts to be rendered for Ialay. They were to be delivered at Ross in Knapdale on 8 August 1506, but the beasts were to be chosen earlier in the month by a servant sent to Ialay by the Comptroller, and the King and the Comptroller were to take on themselves the risks of the sea-crossing to the mainland.

Although the rents in kind formed a means whereby the King could live off the produce of the crown lands, this was not the sole reason for their retention. If much of the grain was destined for the royal Household, some at least was sold by the Comptroller for ready cash. On 27 July 1527 the Lords of Council pronounced a decree in favour of Jane Gordon against Walter Innes, chamberlain of Ross. She claimed that the Comptroller had sold her 20 chalders of meal "with the cherite", for which he had drawn precepts upon the chamberlain. When the ships which she had "fraucht" came to Ross from Leith, Innes had refused to give delivery, involving her in the loss of £24 paid for freight charges. Many of the sales mentioned in

1. ER, xii. 613.
2. Subibunt pericula maris ER, xii. 709.
4. ER, viii. 147, ix. 95, xvi. 113.
5. "Charity" was an allowance of 1 boll for each chalder (ER, xi. 153, xvi. 15, 113), or sometimes ½ boll (ER, ix. 100).
6. ADC, 37, £ 177.
the Exchequer rolls, however, were fictitious and merely arrangements whereby the Comptroller received payment in cash. 1 In such cases it must be presumed that the chamberlain concerned would have exacted cash from the tenants, whose precise liabilities from year to year must have been uncertain. Instances did occur, however, in which dues in kind were "sold in the rental", 2 that is, commuted for money for the duration of the lease. Thus in 1501 the chamberlain of Galloway was given allowance for meal due from the granges of Baldoon and Spottes and the mill of Senwick "because the said meal is sold in the rental for money to be paid at the feasts of Whitsunday and Martinmas yearly". 3

The continued appearance of rents in kind in the rentals and Exchequer rolls should be ascribed to the conservatism of the financial system, not to the poverty of the country or a shortage of coin. In 1451 it was noted that Murdochoairny (Fife) paid a rent of 20 marks "but it used to be set in the old rental for £9 and 2 chalders, 4 bolls of wheat and 2 chalders, 13 bolls of bear, and the commutation of the grain to money was made on account of the poverty of the tenants". 4 Three considerations had to be taken into account. The first was that the Comptroller should be given the option of taking payment in kind for the needs of the Household, or in cash, if he so desired, the second that the King's rental should be maintained without alteration or diminution. A note in the account of the lordship of Galloway, 1489, stated that the King was to be consulted because the grange of Kittisdale and Arborg "assedatur et male pro penouncia". 5 The third

1. Ante, 83-5; ER, ix. 184, xii. 58, 109, 492, xiii. 343, xv. 171.
2. ER, xv. 497, xv. 171.
3. ER, xi. 337, 456.
4. ER, vii. 104.
5. ER, xii. 619.
6. ER, x. 79.
consideration was that rents in kind were often apportioned among a number of tenants. At the end of the rental of Stirlingshire for 1436 there is a memorandum to the effect that "the tenants of Tulicultere sall pay yerly to the king ix chalders xij bollis malt, that is to say ix chalders as thai did of befor, and xij bollis ymangis thame that was resit on thame with theire awin consent at this sett". Yet the apportioning of certain dues could in itself prove a reason for their commutation, inasmuch as it would be difficult for a tenant to render "twa geis and thre quarteris of one guis and the twenty part of one guis".

Although the tenants' liabilities extended to include military service or keeping the King's sheep and hounds, these had no bearing upon the chamberlains' accounts. The same may be said of the more common predial services, including carriages, were it not that a monetary valuation could be placed upon them. In 1513 the chamberlain of Fife had to pay for labour for the meadow of Falkland "because the tenants who used to win and lead the hay have their lands set to them in feu-farm, whereby they are exonerated from that service". Note must be taken, however, of one form of liability falling jointly upon the tenants of certain lordships, the effect of which was to increase their rents. In 1440 each five merksworth of land in Bute rendered one mart, for which an allowance of 5s. was given to the tenants concerned. Similar renders, with similar allowances are found elsewhere. Although the allowance remained fixed, by 1490 the price of the

1. ER, ix. 635. 6. ER, xvii. 661.
2. ER, xvii. 619. 7. ER, xiii. 506.
3. ER, xii. 661, xvii. 720. 8. ER, viii. 608, x. 406, xi. 24, xv. 16.
4. ER, ix. 654, x. 642, xi. 159. 9. ER, xvi. 332.
5. ER, x. 632.
marts had risen to 20s.¹ and by 1531 to 30s.² In Purves's rental (1681) the 34 marts of the lordship of Galloway were valued at £10 each.³ Since marts not required for the Household were "sold" by the Comptroller to the accountant concerned, who doubtless made the same bargain with the tenants, the latter in effect paid a disguised rent.

In the Ettrick Forest accounts the practice of commuting each year's reats of sheep and cattle for a money payment began as early as 1473.⁴ Because of this and other peculiarities these accounts require special mention. Although there were royal forests elsewhere,⁵ that of Ettrick was not merely the largest and most important, but also the only one whose officers accounted in Exchequer. Until 1498 the accounts were rendered by the "currors" or rangers of the three wards of Ettrick, Tweed and Yarrow, but in that year Alexander, lord Hume, became receiver for the whole Forest.⁶ Like other crown tenants, the foresters paid rents, including rents in kind, grassums and entries,⁷ but they were also required to keep their steads "forestlike".⁸ Their tasks were set "with thir thre statutis to be kepit in forest in wod, der and teling, that is to say the wod and der punist be auld statutis and the corn eschete".⁹ A fine of £10 was incurred for cutting down

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1. ER, x. 216.
2. ER, xv. 107.
4. ER, viii. 141.
5. ER, vii. 358, 474, xi. 159.
6. ER, xi. 199; For the administration of the Forest see Inventory of the Ancient and Historical Monuments of Selkirkshire, 5-7; T. Craig-Brown, Selkirkshire, 95-106.
7. ER, x. 676, xiii. 658.
8. RSC, i. 688.
9. ER, xi. 460.
a tree or for killing deer, similar penalties being imposed for pasturing sheep in
forbidden places and for cultivating and sowing the steads without licence.\(^1\) The
fines were charged in the accounts, according to the extracts of the forest courts
held at Beltane and Allhallows.\(^2\)

Certain "steads of office" were held by the rangers and some were occupied by
the King's own flocks and herds, allowance being given for their rents.\(^3\) Others
were set in steelbow.\(^4\) On 23 January 1407 James III set three steads to Patrick
Crichton of Cranston Riddle "togidder with aucht hundreith scheip pertyng to ws
being apon the said stodis". He was to pay a rent of 400 merks and to keep "the
said stedis forest like and cure said gudis being thairapon to ws in steelbow sic
like as uthiris sic gudis ar kepit in steelbow within cure realme".\(^5\) As Crichton
was made accountable for the rents of the steads, the ranger of Yarrow received
allowance, but only one account was actually rendered during the currency of the
lease.\(^6\) Similarly John Murray of Falahill and David Hoppringle of Tinnis were to
account for the rent of £200 when three and a half steads were set to them in
December 1499, "plemnyst" with 1400 "yowis ami weddris, gud and sufficient schepe"
belonging to the King.\(^7\) On 13 June 1510 decree was given for the King against
Sir Patrick Crichton of Cranston Riddle, John Murray of Falahill, David Hoppringle
in the Tinnis, Alexander, lord Hume, William Cranston of that ilk, Robert Ker and

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1. ER, vii. 525, viii. 477, 584, 587, x. 600, xi. 7, 397, 402.
2. ER, vii. 482, ix. 318, 467. See ER, xi. 394-5 for forest statutes
   promulgated in 1499.
3. ER, viii. 439, ix. 138, xii. 31-2, 34.
4. ER, viii. 439, ix. 468.
5. ER, ix. 470-1.
6. ER, x. 165, 292-3.
7. RSS, i. 435; ER, xi. 321-2.
Alexander Tait of the Pirm, for redelivery of the sheep which "war deleverit to the said personis the tyme of the plenising of our soverane lordis lordship of the forest of Ettrik". The Lords further decreted "as to the ijth sheip quhilis as is allegit the lard of Alemore haif, that the intromettouris therwith salbe callit and summond for the samyn and justice salbe ministrat". 1

The termination of steelbow tenure in the Forest was connected with a further development, which was to obliterate the distinctive character of that lordship. Already, in 1506, the tenants had been warned that it was "the kingis mynd that the saids forest be sett in fewt'ems", notwithstanding that it had been given to the Queen in conjoint infeftment. 2 On 26 April 1510 the King's commissioners required the tenants to "rais thair signatouris and pay thair grassoumes" within twenty days, failing which their steads would be set to others. 3 Thereafter feuing proceeded quite quickly until James IV's death, after which Queen Margaret possessed the Forest as part of her jointure lands. 4 On her death it reverted to James V. Although Sir Andrew Duncan rendered an account as receiver in 1542, this no longer exhibited the features which had distinguished the Forest accounts from those of the remaining crown lands. 5

Steelbow tenure was by no means confined to the Forest, for, especially during James IV's reign, it was fairly widespread elsewhere on the royal estates. On 18 April 1501 the King set the mains of Dunbar to Sir Andrew Wood of Largo for a

1. ADC, 21, f. 194.
2. ER, xi. 659.
3. ER, xii. 649; ADC, 21, f. 180.
4. ADC, iii. 72, 158, 179, 430, 462.
5. ER, xvii. 588.
6. ER, x. 704, xi. 639, 656, xii. 640.
rent of 30 chalders of wheat and 30 chalders of bear and 300 "cupple of cummyngis, quhen thai sal be askit". He was to receive the goods belonging to the King on the lands, according to an indenture, and to redeliver them at the end of his lease. Although the tack, with which went the keeping of Dumbar Castle, purported to be for nine years, it ran for less than two-and-a-half. On 7 September 1503 the lands were re-let to Andrew Forman, bishop of Moray, at the same rent. Wood was commanded to deliver to him the King's goods, for which he gave a receipt.

Four years later, however, the rent was commuted for a money payment and the Treasurer and Comptroller were commanded to sell the steelbow goods to Forman, who purchased them for 400 merks. Outside Ettrick Forest steelbow tenure persisted to some extent during James V's reign. In 1542 200 sheep, 8 oxen, 80 bolls of oats with straw and 6 bolls of bear with "ane furnest pleuche" were in the hands of the tenants of Boghouse (Crawfordjohn).

The receiver of Draffan accounted for the rents of Threlpwood "set to the tenants in steelbow, the said tenants refunding to the King and Comptroller at the end of their tacks 1 chalder 8 bolls of oats, 8 bolls of bear, sown upon the lands of Threlpwood, 5 plough-oxen (boves arabiles) or £10 for those five oxen."

Unlike the small tenants in steelbow, Forman rendered his own account of his rent for the mains of Dunbar. His contemporary, Patrick Hume of Fastcastle, rendered a similar account for the barony of Cockburnspath, for which he paid a rent

1. RSS, i. 672.
2. Ibid, 978; ER, xii. 344-5.
3. RSS, i. 1529, 1534; ER, xii. 559.
4. ER, xvii. 570.
5. Ibid, 581.
6. ER, xii. 344.
of 8 chalders of wheat and 8 chalders of bear "to be carit and deliverit within the havin and toune of Leith apoun the said Patritis expense and ourse soverane lordis aventoure". Both belonged to an important category of ballivi ad extra, namely lessees accounting for their own rents. While the mains of Dunbar and Cockburnspath formed part of the earldom of March, the chamberlain of which normally accounted for their rents, whole lordships might be leased to one individual. Orkney and Shetland were in the hands of successive lessees from 1472 onwards. Until 1501 the rent payable was £366 13s. 4d., part of which represented commuted dues in kind, but thereafter it was increased to 650 merks with provision for allowance of £90 of that sum as the price of 100 "salt merit" and 100 "drye swyne" to be delivered upon the shore of Leith in mid-Lent. This arrangement lasted until 1541, when there was a substantial increase, raising the rent to £2000. From 1503 onwards the lordships of Brechin and Navar were held by a succession of lessees.

Between the lessees and chamberlains there lay an intermediate class of accountants combining some of the attributes of each. They held office as chamberlains, accounting as such, but they were also lessees of their lordships. Instead of paying tack-duty they were charged according to the rolls and rentals and received the allowances to which chamberlains were entitled. On 5 September 1508 James IV set the lordship of Garioch to William Forbes of Towie, by a tack which listed in detail the rents of all the component lands "extending in the hale yerely in all proffittis to the soume of vij skor xi lib. of male, xi martis,

1. ER, xii. 314, 343, 518.
2. ER, viii. 225.
3. RSS, i. 681; ER, xi. 347, xiv. 32.
4. RSS, ii. 3989; ER, xvii. 523.
5. ER, xii. 241; RSS, i. 1612, ii. 2347.
vi duane caponis, and xvi dosane pulltre, and xvi bollis of toll bere". He was to pay as tack duty £151 and 11 marts "according to the kingis rentale foresaid allanerly", the capons, poultry and bear being assigned to him as chamberlain "and allowans maid to him thairof in the chekker". In his account Forbes received allowance not only of the fee but also of the customary payment to the husbandmen of 5s. for each mart.

From the King's point of view the advantage of such a lease lay in the fact that the chamberlain was placed under a firmer obligation to pay the rents and grassums. The latter gained greater security of tenure and no doubt contrived to take from the husbandmen more than he himself paid to the King. At the same time, during the currency of the tack, he benefited from any permanent accretion to the value of the lands. On 26 October 1511 James IV set the lordships of Ross and Ardmeanach to Andrew Stewart, bishop of Caithness, his Treasurer, for eighteen years "payand thairfor yeirlie during the saidis terms ... all malis, dwitsis, aucht and wont of oure saidis landis and lordechipis with their pertinentis, and as oure auld rentale proportis allanerlie". After his death, the lease was granted to James V's brother James, earl of Moray. When the rentals of the lordships were augmented by the feuing of certain lands, he received allowance of the difference between the feu duty and the old rent "because the said lands were set in feu-farm after the lease of the lordship made to the accountant for the rents and duties contained in the old rental and therefore the augmentations of the feu-duty of these lands are allowed to the accountant during the terms of his lease". He kept the excess, for the feuars "are not bound, until after the terms of the accountant's lease have elapsed, to pay the augmentation of the said lands to the King, but only to the accountant".

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1. RSS, i. 1724.
2. ER, xiii. 200.
4. Ibid, 444.
5. ER, xv. 406, 411.
A few tacksmen paid their rents to the Comptroller without themselves accounting in Exchequer. From 1508, if not earlier, Walter Chapman paid 20 merks in this manner, as lessee of the King's Meadow near the Boroughmuir of Edinburgh. The Comptroller also received the rents of the King's Mark in Leith extra rotulos, until James V resumed possession of the building for use as a store. Although for part of James V's reign the tenants of the lordship of Stewarton paid their rents directly to the Comptroller, who was charged with them extra rotulos, technically at least a chamberlain remained responsible. In fact both the Comptroller and the Auditors seem to have thought it preferable that all the crown lands should appear in the property roll. In the former's account for 1533 it was noted that Ewen Alanson (Alan1) had paid £40 for the rents and entry of Inverlochy at Whitsunday 1532 and had bound himself "to compear before the Auditors in the Exchequer last bypass to enter these lands in the rolls". He failed to do so, however, and when the lands, along with others in Lochaber, were let to Alan McEwen Alanson in 1539, they had still not been entered.

Some of the payments of the Comptroller extra rotulos were made by chamberlains and others who were under the duty of accounting in Exchequer. Even if the Auditors found it difficult to enforce the duty of compereance upon all the accountants, it was somewhat easier for the King and the Comptroller to insist on payment of rents and duties as they fell due. An Act of Parliament, apparently unrecorded, ordained all stewarts and bailies "to mak payment of all mailis, fermis and

2. ER, xvi. 171, 480K, xvii. 741n.
3. ER, xv. 455, 541, xvi. 170-1, xvii. 604.
4. ER, xvi. 289-90, 344, xvii. 681.
5. ER, xii. 173, xiii. 18, 253, xiv. 118.
dewites awand ... at ilk terme or within a moneth thereafter, under pane of tinsale of than officis and takis". On 25 August 1524 John Beaton of Creich, stewart and chamberlain of Fife, was found to have contravened it by failing to pay the Whitsunday maills of the lordship within the prescribed period. This enforcement of the Act alarmed the Earls of Argyll and Morey, who protested that it should not prejudice them "sen thai had chalmerlamyis in the hielandis and behuvit to pay for keping of castellis and pledis, and tharfor suld nocht proceid aganis thame yeirelie quhill the chekkin". Beaton himself was able to come to an arrangement with the Comptroller, Robert Barton, whereby he was to pay £400 by 17 September following "under the pane of doubling of the said sowm". For the remaining sums due Barton was to "rais process and letterez" against the tenants to enforce payment of "all malis, fermis and dewites restand beith of landis and millis and thaim decernit to haif tynt thair takis thairof". This was by no means an isolated instance of the Comptroller taking action against unsatisfactory tenants, or feuars. On 5 September 1517 William Murray, grandson of Sir William Murray of Tullibardine, was found to have forfeited his feu of Corriemuckloch in Strathearn by failure to pay the feu-duty. Barton obtained another decree against two other tenants in Strathearn, on 21 July 1525, for the rents of lands "occupyit and intromettit with be thame and restand dependand on thair hedis" in the "fute of the chalmerlanis of Stratherne comptis".

Such intervention by the Comptroller against the crown's tenants might seem to be to the advantage of the chamberlains, in that it reduced the burden of their

1. ADC, iii. 207.
3. Infra, Appendix 19, No. 9 d.
4. ADC, 30, £. 159.
5. ADC, 35, £. 141.
liability for bad debts. It is more important, however, as showing the
Comptroller's supervision of the crown revenue. Reference has been made already to
the fact that he could draw precepts upon them, sell the produce of their lordships
and receive grassums from the tenants. Moreover he could bypass them altogether
and collect rents and other dues from the tenants personally, or through his agents.
This could lead to difficulties both for the chamberlain and for the tenants. On
13 August 1517 the Lords of Council decreed George Wemyss to relieve the tenants of
Kingsbarns of 4 chalders and 2 bolls of bear, which he had received as factor for
James Redheuch, Comptroller, and for which they had his receipt, dated 23 January
1513/4. The chamberlain of Fife had been pinding them for the bear, which had not
been allowed to him in his account.

Though the average gross revenue from the crown lands under James III has been
calculated as approximately £10,600, this figure can be misleading, for substantial
deductions should be made for the allowances given to chamberlains for overcharge
and for assigned and alienated lands. The sums charged in the Comptroller's
accounts provide the most reliable guide to net revenue from this source. In the
year 1449-1450 Alexander Napier received a total of £1840. Despite the large
accretions to the crown lands by forfeitures under James II and James III, the sums
received by Hugh Martin in 1491-2 amounted to no more than £2582. By 1495-6
Duncan Forester's receipts had risen to £3936 and the following year to £5016.

1. ER, ix. 522, x. 434, XII. 112; Infra, Appendix, 16-7, 8 o-d.
2. ADC, 30, f. 140-1.
4. For an assessment of the gross and net revenue from the lordship of
Galloway, 1457-1542, see Trans. of Dumfries and Galloway Nat. Hist.
and Antiquarian Soc., xxxvii. 22.
During the second half of James IV's reign the rise in revenue was even more marked, the totals for 1502-3 being £6475 and for 1508-9 £9245. 

Part of this increase may be ascribed to more efficient collection, but the largest single factor was the doubling of the rents paid by most of the tenants. While rents payable to the crown remained at a low level, tenants having licence to sub-let could make a considerable profit by exacting much larger sums from the husbandmen. Between 1457 and 1502 the gross rental of the lordship of Galloway increased by a small amount only, from £468 to £532, but in the following three years it almost doubled, reaching £1037, while the approximate net revenue rose from £490 to £925. The new rental of Strathearn, which came into effect at Whitsunday 1502, amounted to £668 13s. 4d., as against the old rental of £372 10s. Easter Grieff and other lands were set for £20, without grassums because the rent was doubled, "and if the lands exceeded £10 in the old rolls, the tenants shall be held and bound to the doubling of the said rents". The King allowed a few tenants to continue paying the "old male" but, in general, the policy of doubling was carried through with unusual thoroughness. For instance, when it was found that the rents of certain lands in Galloway had not been raised, the Auditors commanded that "provision must be made for setting them without delay". Thereafter, however, nearly all increases in the rental were effected by seuing.

1. *Infra*, Appendix, Section III, Table I.
4. *Er*, xi. 344, xli. 50.
Feu-farm tenure of crown lands had existed even before the Act of 1457 but, despite its recommendation that the King should "begyne and gif exemplill to the laif", comparatively little feuing had taken place. Although Dullater and other lands of Strathgartney had been feu’d to Andrew Balfour in 1452, in 1501 a vocandus was entered in the account of the steward of Menteith against Robert Balfour, "because the said feu-farm was granted in diminution of the rental ... and the lands are thought to be annexed to the crown". Between 1499 and 1501 the commissioners for crown lands and the Auditors of Exchequer ordered the production of a number of feu-charters, some of which were considered on 18 March 1501, by special commissioners appointed "under the quhite walx". Apart from those which had been granted during a royal minority, other feu-charters were of doubtful validity, because they were in diminution of the rental, or because the lands concerned were amongst those annexed to the crown.

To remove this last objection, an Act of 1503 declared that "it salbe lefull to his hienes to sett all his propir landis bath annext and unannext in feuferme to ony persone or persons as he plesis, sa that it be noocht in diminution of his rentale, grassoums nor uther dewitez". On 16 August 1506 a feu-charter was granted to the tenants of Bute, "rendering yearly to the King, as Steward of Scotland, the money rents, marts, bear and oats owed and wont, as the King's rental and the Exchequer rolls in themselves purport, in name of feu-farm". More than three years elapsed

1. APS, ii. 49; ER, vi. pp. lvii-lviii. Fraser, Cartulary of Pollock Maxwell, 312.
2. ER, xiii; pp. cxvi-cxvii.
3. RMS, ii. 567; ER, v. 597, xi. 362.
5. APS, ii. 253.
6. RMS, ii. 2967.
before general feuing took place elsewhere. On 21 January 1510 the King's Advocate protested that "sen the tennentis of the erledome of Marche war summoned to this day to tak their fewis and na man con to tak thaim, that thairfoir the lordis mycht sett the saidis landis to other tennentis.\(^1\) By the end of May 1510 there had been a substantial amount mostly affecting the lordships of Fife, Kinclaven, Stirlingshire, Menteith, Strathearn and Ettrick Forest.\(^2\)

Although the validity of the statute of 1503, in so far as affecting annexed lands, had been limited to James IV's lifetime, feuing continued after his death. But, as Skene states, "Al annexations ar perpetuall, and induris continuallie, ay and quhill and lauchfull dissolution bo maid be oude King ... In sik sort that the King, quha succedis to the maker of the dissolutioun maid be his predeccessour, may sett na fewes of his annexed propertie be vertue of the dissolution maid be his predeccessour, bot non make ane new dissolution to the effect foresaid. Qhilk fault and vice I finde in divers and sindrie infeftmentes of the propertie, and specially in the minoritie of King James the Fifth, qhilkis are wrangely given be vertewe of the dissolution maid be King James the Fourth, his father".\(^3\) In 1524 and again in 1526 leases, feus and gifts in prejudice of the crown were cancelled by Parliament.\(^4\) Finally when James reached his twenty-fifth year in 1537, he annulled all that had been done during his minority by his general revocation, confirmed by Parliament in 1540.\(^5\) Whereas in the period August 1535 to September 1536 the

\(^1\) ER, xiii. 656.
\(^2\) Ibid, 617, 628, 633, 642-3, 649.
\(^3\) DVS, Annexion.
\(^4\) APB, ii. 287, 290, 306.
\(^5\) Ibid, 357.
Comptroller's receipts from the crown lands amounted to only £5358, two years later they had risen to £3998 and by 1539-1540 to £9325.

In 1540 Parliament, rather belatedly, granted James the same powers as his father to set his annexed and unannexed lands in feu-farm, provided that such grants should not be in diminution of the revenue "bot in augmentatoun of the samen". Although feuing had been going on throughout the reign, the successive revocations had made the feuars' tenure of their lands somewhat precarious and had enabled the crown to review feu duties to its own advantage. To take one example, the lordships of Brechin and Navar were feued on 4 February 1534 to Sir Thomas Erskine. Their value in the "new rental" was stated to be £223 12s. and the feu duty payable was no more than £240. In the charter granted to Erskine on 26 March 1541, after the King's revocation, it was increased to £316 12s. and he was also burdened with two small payments to the chaplains of the choir of Brechin and the prior and convent of Restenneth.

The "augmentation" to which the Act of 1540 referred was interpreted as meaning not merely that the feu duty should exceed the former rent but that there should be an actual increase in the average annual revenue from the lands. Thus the grassums, formerly payable every three to five years on renewal of leases, were taken into account, so that the feu duty had to exceed the rent and a proportion of the grassums. Lord Maxwell paid £82 13s. 4d. for the lands of Duncow "by augmentation of the rental, extending, computing the rents with the grasm about the sum of 4 marks more than the lands ever gave before". Not all the augmentations were of such small proportions.

1. *Infra*, Appendix, Section III, Table I.
2. APS, ii. 376.
3. RMS, iii. 1345, 2320.
4. ER, xvii. 579; *cf.* RMS, iii. 391.
5. ER, xvii. 721-2, 728.
The feuars also paid a lump sum to the Comptroller for their "new entry", when their feu charters were granted. James V directed the Comptroller to feu certain lands in Perthshire to Sir Robert Menzies of that ilk, instructing him to be "favorabill, courtas and gentill to him in the compositioun of the samyn, becaus he and his fader hes sustenit gret skaith throw taking ofoure saidis landis be thevis, reiffaris and brokin men of the hie land".

Compositions were also payable when feuars required a new charter and double feu duty was exigible as a casualty on the entry of an heir. In the long run, however, these payments were no compensation for the loss the crown suffered by the feuing of its lands. Throughout the sixteenth century the value of the pound scots fell until, by the Union of the Crowns, it was worth no more than 1s. 8d. sterling. Meanwhile the feu duties remained fixed and the crown could neither offset the decline in its real income nor benefit from the general rise in prices. But where feuars paid the whole or part of the feu duty in kind, this part of the revenue kept its value.

Writing soon after the Union of the Crowns, Sir Thomas Craig of Riccarton commented on the effect of feuing in relation to the debasement of the coinage. "Later, acts of dissolution were invented which, under the pretext of increasing the annual revenue arising from the crown patrimony, permitted many specious alienations. But these turned out to be most detrimental in their results to the crown; for they were made in consideration of an annual return in money which the debasement of the currency caused to depreciate in value ... Things have gone so far that while, to

1. ER, xvii. 159-160.
2. John MacGregor Collection, Writs, 28 April 1542.
3. RMS, iii. 2770-2772.
4. ER, xvii. 723, 725; RMS, iii. 2772, 2790.
begin with, an ounce of silver was worth from two to three shillings - at which rate silver coin was minted and passed into currency - its value has now risen to sixty shillings; with the result that, while the amount of money payable under the crown grants of patrimonial lands remains the same, the values of everything else are abnormally inflated. A feu-duty which in former times would have been the equivalent of the price of twelve oxen, or forty head of cattle, will hardly amount to-day to the price of a single ox, or about three head of cattle ... I must not be understood to be opposed to feu-farms or as desirous of seeing them abolished. On the contrary, I believe the setting of lands in feu-farm can be extended with the greatest public advantage over the whole of Scotland. It would improve the country, enrich the soil, extend cultivation, promote the planting of trees - whereof we have far too few - and give us better houses. But what I regard as a serious misfortune is that feu-farm duties are payable in coin, instead of in wheat, barley, oats, wool cloth, or in measured ounces of gold and silver. Craig's remarks were fully justified. In 1542 the gross rental of the crown lands amounted to about £16,500, probably equivalent to £4700 sterling. After his death some land was lost by the reversal of forfeitures, and an estimate made by the Auditors of Exchequer in 1556 put the revenue at £17,115 (£4279 sterling). Although the gross revenue from the crown lands, blench farms, castlewards, and other annual payments, had risen to £89,821 Scots by 1681, by that date this sum was equivalent to no more than £7485 sterling. Feuing and currency debasement had reduced the crown lands to a minor source of crown revenue.

1. Craig, Jus Feudale, ed. Clyde, i. 304.
2. Intra, Appendix, Section III, Table J.
3. Intra, Appendix, 71-2, No. 18 c.
IX. The Comptroller and the Royal Household

Though the financial administration after James I was based upon the division of powers between the Comptroller and the Treasurer, for brief periods the two offices were united in the same person. Sir David Guthrie, who had been Treasurer since 1461, was Comptroller also in 1466-8 and 1470-1. After having been Treasurer for three years Sir Robert Lundy held the Comptrollership for a year before his death in February 1501. Andrew Stewart, bishop of Caithness, held both offices in 1511-1512 and again in 1513-1514, likewise Robert Barton between 1529 and 1530. Thereafter, except for a brief period in 1597, they remained distinct for exactly eighty years. On 23 August 1610 George, earl of Dunbar, added the post of Comptroller to that of Treasurer, which he had held since 1601. The two offices were never again held separately and after the Restoration the Comptrollery ceased to be treated as a distinct branch of the crown revenue.

By Purves's day, therefore, the office of Comptroller existed in name only, the full title of the Crown's chief financial officer being Treasurer, Comptroller, Collector General and Treasurer of the New Augmentation. Nevertheless he had a clear notion of its former importance: "He was esteemed in greater accompt then the Thesaurer, he haveing the management of the whole proppertie, the placing of all receavers, challmerlaines, and uther officers, the takeing of a cautione for their fidelitie, the censureing and punishing them for abuses and disposeing them of their offices, passing of all infeftments of the proppertie, and the managing of the haull affaires pertaining and belonging therto". Any study of the

1. A list of Comptrollers from 1437 to 1542 is given in the Appendix, Section II.

2. Revenue of the Scottish Crown, 22.
fifteenth and sixteenth century records serves to confirm Purves's judgement but also reveals that, despite its undoubted importance, the office held little attraction for magnates and few persons held it for lengthy periods.

As the financial responsibilities of the office are studied, the reasons for its unpopularity will become increasingly apparent but, probably in consequence of these responsibilities, its powers increased during the early sixteenth century. Something has been said already of the manner in which the Comptroller strengthened his surveillance over the customs and assumed the office of Custumar-General.¹ Under James III his powers of management of the crown lands were limited by the requirement that other commissioners should concur in granting leases. Thus Alexander Lumsden "exceeded the bounds of his mandate", in setting the lands of Fife in 1485, because he acted without the consent and advice of a quorum of the King's commissioners. "And therefore the King would not ratify what he had done", so that Lumsden's executors were obliged to refund the grassums to the tenants.² By the end of James V's reign, however, it was possible for the Comptroller to grant leases on his own authority.³ The extent of the powers exercised by James V's last Comptroller, David Wood of Craig, may be gauged by the commission of justiciary and bailiary granted to him for all the lands pertaining to the King in property, whether of old or by reason of recent forfeitures.⁴ The Comptroller acted as pursuer in cases before the Council affecting the crown revenue.⁵

¹. Ante, 164-5.
². PR, ix. 366.
³. PR, xvii. 697.
⁴. Ibid, 763.
⁵. RSS, ii. 2697; ADC, iii. 127, 509.
might also receive commissions for special purposes, an example of this being provided by a proclamation of 1507 against regrating, which empowered the Comptroller, James Redheugh, to fix retail prices. Either the Comptroller or the Treasurer could exercise the crown's right of pre-emption from ships coming to Leith.

Although the Comptroller's accounts should be considered under the two heads of charge and discharge, little need be said about the former. The largest part of the charge was made up of sums received from the sheriffs, bailies of burghs, custumars and ballivi ad extra, according to responsiones extracted from their respective accounts. His charge extra rotulos included grassums and entries paid directly by crown tenants to the Comptroller and other sums which had not appeared previously in the Exchequer rolls. He was also answerable for the skins, hides and intestines of beasts slaughtered for the royal household. It should be noted that until James V's reign the Comptroller's accounts were almost exclusively concerned with his receipts and payments in cash. Although he was charged with the value of grain etc. "sold" to the ballivi ad extra in their accounts, the provisions delivered to him for the royal household did not appear in his own. From 1516 onwards, however, the form of the accounts was changed to include such deliveries. After deduction of what had been used in the royal household, any surplus was "sold" and the Comptroller was charged with its value.

1. RSS, i. 1568.
2. ADC, iii. 96, 265; ADC, 38, f. 134.
4. ER, xii. 180.
5. ER, xi. 245, xiii. 118, 253.
6. ER, vi. 283, xi. 245.
7. ER, xi. 243.
consequence accounts after that date have, at the end, an additional section showing the charge resulting from the sale of provisions, together with any other payments omitted from the main account, and the discharge of these sums.

The first and largest branch of expenditure for which the Comptroller was responsible comprised payments for the royal Household. Like most parts of the royal administration in the later middle ages, the organisation of the household has received very little study. Apart from incidental references in the Exchequer rolls and the Treasurer's and Comptroller's accounts, no household records are extant of an earlier date than 1508. The surviving records for James V's reign can be supplemented by the scheme for James VI's household drawn up in November 1582, which was expressly based upon that in force in his grandfather's day, "having respect to the order of the house of your hienes guidschir, King James the fyft".

The Comptroller's powers and duties related solely to the provisioning of the household and the management of its finances, discipline and other non-financial matters being the responsibility of the Master of the Household. In these duties he was assisted by the steward, who had to be "as it wer ane speciall support and helper within the house of my Lord Comptroller and redy to answer unto the maister of houshold in all poynitis concernynge the fourneissing and provision brocht within the house, and to se the perfite ordouring and distribution thairoff to the contentment of thame to quhom it apertennis". It should be noted, however, that


2. Mary Bateson "The Scottish King's Household" (Misc. of Scottish Hist. Soc. ii. 3-43) does not apply to the fifteenth and sixteenth centuries.

3. Scheme for King's Household, 1582.

4. Household Papers No. 6; (Instructions by James V to Master of Household, n.d.)

5. Infra, Appendix, 75, No. 19 a.
the subordination of the steward to the Comptroller was not effected until the middle of James II's reign. During the fourteenth century the former had shared responsibility for the Household finances with the clerk of liverance, both being subject to the Great Chamberlain. 1 For some years after the institution of the office of Comptroller, the steward seems to have accounted separately for his receipts and expenditure, 2 but by 1452, if not earlier he is found to be acting on behalf of the Comptroller. 3

In the Comptroller's accounts only the total payments for the Household appear, under the headings of expenses, spices and chandlery, wine, avery (stables) and "uncoists" (incidental expenditure). 4 These totals were those of the detailed records kept by the clerk of the Household accounts, later known as the clerk of expenses. This office, which was of considerable importance, is first mentioned in 1456, its holder being Robert Simson. 5 His successor, Richard Robison, "clerici computi", was an Auditor of Exchequer in 1464. 6 During its tenure by Henry Allan, archdeacon of Dunblane, also an Auditor, 7 its title was changed to clerk of expenses (clerici expensarum), or alternatively "clerk of the pennis" (pence). 8 By 1492 the clerk had acquired an assistant, called the abbreviator of

1. ER, ii. 49, 58, 82, 112; M. Bateson, loc. cit. 39, 41.
3. Ibid, 504, 525, 597, 602.
4. ER, xii. 181.
5. ER, vi. 133.
7. ER, xi. 246, xii. 1.
8. Ibid, 182.
the accounts of the King's Household, or the substitute clerk of expenses.

No doubt the scheme of 1582 was following earlier practice in laying down that "the comptis be nightlie hard at efter supper, quherunto salbe auditorius the maister of houshald, the clerk of the expensis, the comptrollair or his clerk". Certainly there are references under James V to the purchase of counters for the examination of the Household accounts. The steward attended to attest the price of goods purchased and to provide any information which might be required concerning the consumption of provisions or the stocks in hand. The 1582 scheme contemplated a return to the accounting practice of James V's reign, in providing "that thair be a buke of houshald and a buke of bying ... and the forme of the houshald comptis to be as in the dayes of King James the syft, and the stable compt to be writtin thairin monethlie". Under James V's the Household books ran from on Exchequer to the next, new volumes being purchased after the old ones had been sent in for the audit of the Comptroller's account. Should there be a change of Comptroller during the year fresh accounts were commenced in the same volumes. The records may now be examined in more detail, beginning with the buying book or liber emptorum.

Each day the steward, flesher and other persons buying provisions for the household lodged notes or bills of their purchases and other supplies, which were

1. ER, x. 377, xi. 247, xv. 166, 234, xvi. 136.
2. Scheme for King's Household, 1582.
3. Liber Emptorum, 1535-6, f. 134.
5. Scheme of Household, 1582.
7. Excerpta e libris domicilii Jac. V. 142, 178.
then copied into the *liber emptorum*, the name of the purchaser being entered on the left-hand margin of the page. 1 Because the Comptroller was accountable for all expenditure it was agreed in 1525 "that the making off officiariis sic as baxtar, browstar, flescher, lardnarman, cattour and uthiris sic offices be maid be the comptroller for the tyme, sen he most ansuer for thaim". 2 The total amount of each day's purchases was entered in the book, similarly the total at the end of each month and, of course, the final sum for the year or period covered by the Comptroller's account. A separate, undated section recorded the "uncosta" or incidental expenditure on coals, candles, carriage of provisions and other miscellaneous items.

Although the earliest extant *liber emptorum* covers the year 1 September 1511 to 6 August 1512, similar records were being kept in 1453. 3 More volumes have been lost for the first part of James V's reign, but from 1531 to 1539 the series is almost complete. Another volume, 1542-3, covers the closing months of the reign and the first few months of Arran's regency.

Like the *liber emptorum*, the *liber domicilii* was kept in Latin. It is first mentioned, under its alternative title of *liber distarum*, as early as 1429, and again in 1443 and 1449 4 after which numerous references to it are to be found in the Exchequer rolls. The books for 1469 had been lost as early as 1471 and by 1473 all hope of finding them had been abandoned. 5 The earliest book extant is

1. *Infra*, Appendix, 81, No. 19 o-d.


that for the year 1525-6. The *libri domiciliii* provide a much fuller record than the *libri emptorum* and are more carefully written. The daily and monthly totals correspond to those of the latter volumes, likewise the final total at the end. It may be surmised, therefore, that the two records provided a check on each other. At some stage, probably when the Comptroller's account was audited, the monthly and final totals of the *liber domiciliii* were authenticated by the word "tenet", often accompanied by the signature of an auditor. It appears that this authentication, which is also found in the Treasurer's accounts, implied only that the addition had been found correct, not that the items were correctly stated and allowable.

Unlike the *liber emptorum*, the *liber domiciliii* recorded not only purchases but all provisions received for the Household, whether drawn from the crown lands or given to the king by his subjects. On Easter day 1535, delivery was accepted of a boar which was due as part of the feu duty of the mill of Auchtermuchty.

Furthermore, once provisions had been entered in the books, it was necessary to

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1. Extracts from this volume and others, up to 1533, are printed in Excerpta e libris domiciliii domini Jacobi Quinti Regis Scotiae (Barnatyne Club 1836) (hereafter referred to as Excerpta). There is a brief vernacular household account of James IV, 15 August - 15 November 1512, two pages of which are reproduced in facsimile in National MSS of Scotland, iii. No. 10.

2. See the facsimiles in Excerpta (frontispiece) and National MSS of Scotland, iii. Nos. 17-8.

3. Excerpta, 12, App. 4-6, 8-15, 17-22. Such authentication of the monthly totals is not found in the *libri emptorum* after 1532.

4. TA, i. 71, 74, 75, ii. 190, 196.

5. "And everie page of the compt is to be markit with Tenet and subscripyt at the fute of the page, and the tenet and markying to be only understood and extendit to the calculation thereof." (Reg. of the Committee for the Common Burdens, 1641-5, f. 9.)


7. Liber Domiciliii, 1534-5, f. 53; ER, xvi. 496.
show how they had been used or disposed of. Thus on 31 January 1526 8 chalders of English wheat were bought, at 17s. the boll, and delivered to William Wilkinson, baxter, who produced 10,680 loaves. On 23 September 1529 2 chalders and 12 bolls of wheat were purchased for £50 16s. This was being shipped from Leith to St. Margaret's haven, when a storm blew up and 9 bolls were "ejecte et distribute in mare" off Aberdour, as Scott, the baxter, asserted upon oath. At the same time 60 barrels of ale en route for Stirling had to be jettisoned.

The steward was required "to know of all provisions and fourneissing quhatsumever salbe entrit within the kingis majesties hous, the price, quantitie and qualities thairof ... quhairthrow he may alsua se the distribution and restis thairof upoun the dynt buikis for witnessing of the same at the comptis". He was also to "know the ressait, quantitie, qualitie and number of all the kanes enterit in his majesties hous and se the distribution and compt thairof, quhairby the restis may be devidit fra the daylie expensis".

The entry of provisions, the "expensis" and the "rests" were all shown in the daily accounts in the household books. These accounts were divided into sections under the headings of pantry, buttery, kitchen and, after 1538, cellar. For the pantry there were recorded the entry, expenditure and rests of loaves and pasties (pastilli), for the buttery, ale and beer, for the kitchen, meat, fish and poultry, and for the cellar, wine.

1. Excerpta, App. 8.
2. Ibid, 24.
3. Infra, Appendix, 74, No. 19 a.
4. Henry Ellis, "Observations upon a Household Book of King James the Fifth of Scotland," Archaeologia, xxi (1829), 1-12, examines the household book for 1538-9.
These daily accounts or "diets"\(^1\) gave the volumes their alternative title of "diet books". The diets, however, referred only to the main body of the household, and other transactions, recorded "extra dietae",\(^2\) were said to be "ad extra".\(^3\)

Such entries were necessary when the King travelled with a small retinue only, leaving the main body of the household behind.\(^4\) Thus on 11 June 1533 the King left the household at Stirling in order to go on pilgrimage to the shrine of St. Ninian. After his return, on 3 July 1533, the expenses incurred on his travels, at Ayr, Wigtown, Whithorn and Dumfries, were entered in the household book, according to various bills produced "upon compt".\(^5\)

Similarly, any members of the household who were absent on duty or on account of sickness, were paid wages or maintenance, which were also entered in the books on their return or at the end of the month.\(^6\)

Provisions for the King's ships or army were also entered in the books ad extra.\(^7\)

Because entries ad extra were included in the monthly totals of expenditure in both the libri domicilii and libri emptorum, they formed part of the lump sum allowed in the Comptroller's account for the expenses of the King's household. One exception appears in the account for December 1495 to December 1496, where the expenses of the household, in the books "ad infra", are separated from the expenditure "outside the household in the King's army at divers places against the realm of England".\(^8\)

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1. ER, viii. 410; Excerpta, 44.
2. ER, viii. 180.
3. ER, xi. 15, xiii. 178.
4. Excerpta, App. 16, 18, 19, 21, 44.
5. Ibid, 42-3.
7. ER, x. 486, 514.
The second section of the household book, spices and chandlery, is referred to in 1450 and 1452 as the spice book (liber specierum) and at that date may perhaps have formed a separate volume. Under James I, the clerk of spices was accountable for his own receipts, but by 1444 liability had been transferred to the Comptroller. In James V's household books, the entries of spices (which included sugar) and chandlery (including, clothes, towels and cups) were arranged in chronological order, and, because these items did not appear in the libri emptorum, the purchasers or suppliers were named.

Even after entries were made in the daily accounts for the cellar, "wine bought and given" continued to form the third section of the household book. It was part of the steward's duties to "know of the inlaying of wyne, of the transporting thairof from place to place, and howmickle, and of the restis left in places quhairfra his majestie and household departis, quhairby the distribution and restis may be known at comptis". The household books record purchases and also note the places where the wine was stored, and the charges for carriage.

The fourth and last section comprised the stable accounts, or books of the avery, recording the provision of oats and hay for the horses belonging to the King and members of the household. Although the Comptroller's expenditure on the stables is mentioned in his account for 1492, there appears to be no reference to

1. ER, v. 396, 606.
2. ER, iv. 466-7, 499, 623.
5. Infra, Appendix, 75, No. 19 a.
7. Ibid, 185, 189.
the books of avery earlier than the following year. Entries were made at irregular intervals in the books according to the movements of the King and household. Most of the hay and oats appear to have been purchased, but supplies were also drawn from the crown lands in Fife, Stirling and Menteith. The avery accounts also included payments of servants' wages and the hire of stables.

In the avery accounts, and elsewhere in the household books, the totals of expenditure did not include provisions drawn from the crown lands. Thus the sums appearing in the Comptroller's account were exclusive of "the King's own goods" (prer est propria domini regis). Between 24 September 1449 and 27 August 1450, the only year of James II's reign for which complete figures are available, the cost of the household amounted to £4362 for provisions (including wine), £354 for spices and chandlery and £340 for uncosts, together with a further payment of £35 to the King's baxters. In the two months, 21 April to 20 June 1452, the acting Comptroller spent £738 on provisions, £51 on spices etc. and £72 on uncosts. It would appear, therefore, that the household would cost between £5100 and £6100 in a full year.

Owing to the loss of all the Comptroller's accounts for the reign no estimate can be given of the cost of James III's household. In the early part of James IV's reign (1 December 1495-1 December 1496) expenditure appears to have been at the same level as in his grandfather's day, £3523 for provisions, £957 for spices, £559 for wine and £810 for uncosts, a total of £5849, with a further £440 for the stable, which did not figure in the earlier accounts. Expenses "extra domicilium" in that

1. ER, x. 376, 411.
3. Ibid, 100, 110; ER, xii. 415, xv. 234, xvii. 601.
5. ER, x. 375-6; xii. 181.
year, however, amounted to £629 for the army and £185 for expenditure in the aery, 1 making a final total of £7103. In the eleven months from 13 September 1502 to 6 August 1503 the ordinary expenditure on the household amounted to £5687, showing a slight rise in the rate of spending, but between 7 August and 6 September 1503 a further £6125 was spent upon the King's wedding festivities. 2 By the end of the reign expenditure had nearly doubled, the last figures available being £3254 for provisions, £1565 for "spice, wax and nacre", £954 for wine, £1187 for uncosts and £1053 for the stables, a total of £11,993. 3 Towards the end of James V's reign the cost of the household again increased rapidly. Between 9 September 1535 and 25 August 1536 it totalled £10,623 and two years later (24 September 1537-18 September 1538) £13,133. 4 In the year 18 September 1539 to 6 September 1540 expenditure was up to £19,229, comprising £9772 for provisions, £2192 for spices, £3015 for wine, £2131 for the stables and £2119 for uncosts. 5 Thus the available evidence seems to show that the cost of the royal household remained about the same level between 1449 and 1503 and then trebled between 1503 and 1540.

At this point something may be said about the households of the Queen and other members of the royal family, although the records relating to these are somewhat meagre. From infancy the princes had their own households. Payments for the expenses of that of Prince James, the future James III, are recorded from 1452 onwards. 6 The future James IV, born in March 1473, had his own household in

2. ER, xii. 181-2.
3. Infra, Appendix, 76, No. 19 b. These figures are dated 1510 but it is not clear whether they are for 1509-1510 or 1510-1511.
4. ER, xvi. 430D, xvi. 163.
5. Ibid, 276-7. Expenditure in James V's reign is examined in more detail in Chapter X infra.
Edinburgh Castle from August 1474 onwards. In 1489 there are references to the household books of his brother, John, earl of Mar. Like his uncles, James II's younger sons, the latter received a title and lands at an early age. But although he was given sasine of Mar and Garioch in 1486, the lands continued to be under the control, first of his father, then of his brother, as his tutor and administrator. Whilst the rents were assigned for his maintenance between 1489 and 1492, he did not get control of the lands for several years thereafter, and on his death without issue, on 11 March 1503, they reverted to James IV. Similarly James IV's illegitimate son, whom he created earl of Moray, did not enjoy the lands and revenues of the earldom until after his father's death. The later earl of Moray, James V's illegitimate son, did not receive any such grant during his father's lifetime. The expenses of his household were entered monthly ad extra in the libri domicilii and libri emporum.

Despite a reference to her "books of expenses", it does not appear that Mary of Gueldres, James II's consort, had a separate establishment while he was alive. After his death, however, she received all the revenues of her jointure lands and had her own Exchequer to audit her accounts. As steward, William Blair was responsible for the joint Household of the King and Queen dowager, until the division of their households, resulting from the decision that "the King suld ay

1. ER, viii. 293, 295, 447, 448, 500, ix. 55.
2. ER, x. 107-8.
3. ER, ix. 388.
4. ER, x. 181, 410, xii. 129.
5. Ante, 135.
6. e.g. Liber Domicilii, 1537-8, f. 12; Liber Emptorum, 1542-3, ff. 16, 43.
7. ER, vi. 5.
10. Ibid, 148, 150.
remain with the Queen, but nocht intromit with his profettis, but allenarlie with his person".\(^1\) While Blair remained in office as King's steward, Sir Henry Kinghorn was appointed Queen's steward.\(^2\) Although there are numerous references to payments to him for the Queen's Household\(^3\) and to entries in her Household books,\(^4\) his one surviving account is defective, lacking any discharge. Between August 1462 and September 1463 his receipts amounted to nearly £1700, about half of which was paid out of the Queen's coffer by Margaret Balfour, wife of the receiver of the earldom of Fife, who appears to have acted as Mary's treasurer, receiving sums paid into her coffer and keeping an account book.\(^5\)

Payments were made out of the Queen's revenues for building at the castle of Ravenscraig and Trinity College, Edinburgh.\(^6\)

Queen Margaret, James III's wife, appears to have obtained a separate Household before October 1483, at which date the steward was Robert Colville. He was succeeded by Robert Wallace, who held office from 8 August 1485 to 4 February 1486, being followed by James Redheuch from 5 February to 8 August 1486.\(^7\) Money and supplies were drawn directly from the custumars and crown lands — for instance the Queen instructed the earl of Huntly as tackman of Ardmeanach to send "fyffy gud

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martis now until haste til ourc lardner in Striuling⁴ and Household books were kept.⁵ Although in 1484 the steward was said to receive on behalf of the Comptroller,⁶ by 1485 he was answerable for his receipts⁷ of which he rendered his own account. The separate Household appears to have ceased to exist a few weeks after the Queen's death, 14 July 1486.

Though Queen Margaret Tudor's marriage contract provided that she should have twenty-four English attendants,⁸ she appears to have had a separate Household only for a short period of some eight or nine months in 1508. Her purveyor or Comptroller,⁹ Sir Duncan Forester, rendered an account for the period 25 January to 4 August 1508, during which provisions cost £2224, spices £357, wine £416, the stable £74 and uncosts £275. The total exceeded the £2500, which he had received from the Treasurer and Comptroller, by nearly £700, which the Treasurer refunded to him, leaving all the fees of officers and servants to be met by the Comptroller.⁹ Forester continued to be responsible for the Queen's Household until the beginning of September 1508, when he was appointed the King's Comptroller and the separate accounts were brought to an end. Both before and after 1508 the expenses of the

1. Innes, Rose of Kilmavock, 148-9.
2. ER, ix. 426, 451.
3. Ibid, 240-1, 283.
4. Ibid, 341, 345, 357, 412, 446.
5. Ibid, 409, 492.
6. Ibid, 492.
8. ER, xiii. 125; TA, iv. 27, 141.
10. Ibid, 249, 254-5.
Queen's Household were entered in the King's Household books, the fees of her servants being paid by the Comptroller. Should the Queen be absent from the King's Household, her expenses were entered in its books ad extra. If Margaret enjoyed ample jointure-lands after her husband's death, her possession of these was disturbed. In January 1514 the Council were to "avis of the setting of the queenis housbauld and quhat persouns and officers ar necessar tharto and to avis of the expens for the supportation of the samin and be quhat ways it salbe gottin," but records relating to her finances are almost entirely lacking.

The household arrangements of James V and Mary of Guise differed from those of his parents. Although they had a joint Household, the expenses of which were met by the Comptroller, the Queen also had her own establishment. Unlike Queen Margaret's Household, Mary's did not draw its funds from the Treasurer and Comptroller, albeit the latter supplied some of its provisions. A general account for the year 1539 shows that between 4 April and 17 November Francois Dufon "secrétair et contrerolleur des finanes de la royn," received from her 2972 livres tournois, two further payments in February and March 1540 bringing the total

1. FR, xii. 446, xiii. 238-9; Infra, Appendix 76.
3. Liber emptorum, 1511-2, ff. 139, 149.
4. ADC, iii, 27, 112, 133, 148.
5. Ibid, 7.
6. For documents relating to Queen Margaret as liferentrix of Kilmarnock see Boyd Papers, Nos. 52-84; and as liferentrix of Menteith see Fraser, Red Book of Menteith, ii. 369-400.
7. Liber domicilii 1538-9, f. 1; FR, xvii. 276.
Household expenses amounted to 2140 livres, wages of
gentlemen 1185 livres, of gentlewomen 662½ livres, of "femmes de chambre" 225 livres,
and of officers 3272 livres. When the account was audited on 21 May 1543, 1768 livres were found to be due to the secretary.

Detailed accounts of expenditure were kept in small paper books and in parchment rolls, one of each for every month. In the former the daily expenses of the Household were recorded, each day's total being authenticated by the signature of Charles de la Hays, the Queen's maître d'hôtel. The rolls contained extraordinary expenditure and expenses of the Queen's stable. Each of the four surviving examples bears a later warrant, signed by the Queen, for allowance of the sums expended. It may be noted that when Mary of Guise became Regent in 1554, the Despenses de la Maison Royale superseded the Libri domoillii and Libri emptorum and that they continued to be the official Household accounts throughout her daughter's reign.

Because it was thought desirable that "the haill place and residens of the king quherever it be" should be "elengt of all maner of rascall and boyis and will (vile) and unhonest personis quhatsumever", the names of those entitled to reside there were entered in a "bill of househol". That drawn up on 5 January 1508 shows that the archbishops, Master of the Household, Treasurer and Comptroller were allowed eight servants each, the keeper of the privy seal six, the bishops, master

2. Ibid, ff. 3-16.
3. Despenses de la Maison Royale, Vols. 1-2, c.f. National MSS of Scotland, iii. No. 23. The series of monthly accounts is defective, there being three only for 1539, two for 1540 and five for 1541.
4. There are rolls for February 1539, August and September 1540 and September 1541.
5. Exchequer, Household Papers, No. 1.
ushers and clerks of expenses four, and the Clerk-Register and Secretary three.

Earls named in the bill might have four servants, but "ilk lord extra ordinari out of the bill of household to enter with ij personis with hym and to be nammyt quhat he was at the next compt be name be the merheall". 1 Knights and "every honest gentilman of reputacion could enter with only one servant. 2 On 6 April 1530 George Maldrum of Fyvie was made "household man" for life, entitling him and his three servants to have "meit, drink and utheris necessaris as efferis" in the King's "hall". 2

Some members of the Household were entitled to wages. For instance on 20 February 1531 the clerk of expenses was directed to enter John Douglas, yeoman of the wine cellar, in the books of expenses at 16 pence daily for life. 3 But the books of expenses show that this wage was only paid when Douglas was absent from the Household. On 30 November 1530 his wages for the four months from 1 August were entered, amounting to £6 2s. 8d., "as appears by letters shown upon compt under the privy seal". 4 He continued to be paid monthly up to July 1532, but in August he received only 20s., his absence during the month having totalled no more than 15 days. 5 Similarly, while the King was away from Edinburgh from 2 to 24 December 1529 a number of members of the Household remained there to prepare for the Christmas festivities. During this period 44 of them received wages of 16d. a day from the Comptroller, 53 received 12d. and four grooms (perciones) also received 16d. 7

1. Exchequer, Household Papers, No. 1.
2. RSS, ii. 631.
3. Ibid, 835.
4. i.e. the Libri domicilii and Libri emptorum.
5. Liber emptorum 1531-2, f. 35.
7. Excerpta, Appendix, 27.
Apart from such wages, which were in the nature of maintenance allowances, the officers and servants within the Household received fees or pensions, although these were less than those payment to persons outside it. When James Hommyl, James III's tailor, was admitted to the Household, his fee was cut from £20 to £10. Although the Comptroller was responsible for the Household fees, they might be paid by subordinate receivers or customars upon his precept. Thus in 1495 James Redheuch, who was entitled to £10 as steward of the Household, drew the sum out of his receipts as chamberlain of Menteith. Because this was a Household fee, it was allowed in his account as a payment to the Comptroller, for which the latter was answerable.

The fees paid by Alexander Napier in 1449-50 amounted to no more than £85, but by 1492-3 the total had risen to £416. Though Napier's payments simply appear as a lump sum, ascertained by examination of his account book, in the reigns of James IV and James V, the Comptroller's accounts gave full particulars of each payment. These show an elaborate tariff or hierarchy of payments. For instance in 1510 the keeper of the silver vessels received £20 a year, thirteen persons, including ushers and marshals, 20 marks each, ten persons, including the fleshers, tailor and barber £10, Thomas Shaw, the master cook, also received £10, the principal keeper of the pewter vessels was paid 10 marks, nineteen persons, including servants in the pantries, wine cellar and wardrobe, the keepers of the

1. PR, viii. 563.
2. PR, vi. 233, ix. 413, x. 186, xiv. 173.
3. PR, x. 501.
4. PR, v. 396.
5. PR, x. 378.
napery and the collier, had 6 merks, and the two brewsters, the abbreviator of accounts, the Comptroller's clerk and three others had 5 merks each. Twenty-five persons of lower rank were each paid 4 merks, while at the bottom of the scale the "verlet in the hall" and four persons in the kitchen got two merks and the five "turnbroochis" (turnspits) only one mark. Three persons received small supplements to their fees, and 37 persons were entitled to "horamete", that is an allowance for fodder for their horses. All these payments, together with the ordinary fees of heralds, pursuivants, macers and messengers, amounted to £723 8s. 4d. The ordinary fees of Queen Margaret's servants, also paid by the Comptroller, totalled £180 13s. 4d. In all, fees paid him, excluding those connected with the Exchequer, came to £959 11s. 8d. ¹ Until the latter part of James V's reign, the fees paid in his father's time remained the standard for his own Household. ²

Before James V's reign the fees paid by the Comptroller were almost exclusively connected with the Household or the Exchequer. ³ In fact it appears to have been considered that other fees should not come out of the property at all. In 1489 that of John Tait, armourer, was paid by the custumars of Edinburgh, "although he ought to receive it from the casualties (de accidientibus) because he is outside the Household". ⁴ On the other hand it was thought desirable that fees payable out of the property should be paid by or through the Comptroller. On 3 February 1490 Parliament revoked all gifts, infeftments and assignments made since the King's coronation, "and quhare there is ony feis or dewiteis to be gevvin to officiars,

1. Infra, Appendix, 80.
2. ADG, iii. 251.
3. For the Exchequer fees and expenses see Ante, 23, 29-31, Infra, Appendix 80.
4. ER, x. 142.
wardanis and utheris sic lik that haid feis in his faderis and grantschiris tymes that the samyn feis be payit to thaim in money be the handis of his Resavours and Comptrollouris and that thai tak na deuitsis of the kings propir landis for na assignacium maed to thaim. But this enactment, which was only to apply until the King reached the age of 21, appears to have little or no effect, and the policy outlined was not implemented until James V's reign. From 1518 onwards, however, certain payments for keeping the royal castles were transferred to the Comptroller's account, amounting, in 1539-40 to £1125. In 1532, on the King's command, the Auditors of Exchequer removed from the property roll pensions and other payments totalling nearly £700, which thenceforward were to be paid by the Comptroller.

After this study of the main features of the accounts and Household books, a brief survey may be made to show the position of the Comptroller in relation to the royal finances between 1437 and 1513. The reign of James V, for which the sources are much fuller, will form the subject of the next chapter.

At James II's accession the crown was burdened by the debts incurred by his father. Although the latter had borrowed from his keeper of the privy seal to redeem the lands of Marchiston, which had been wadset to Alexander Napier, the transaction was never completed and the letters of reversion remained, unused, in Edinburgh Castle. The late King owed considerable sums in Flanders, which were

1. APS, ii. 219. This was repeated by the Council on 15 January 1491. ADC, i. 168-9.
3. ER, xvi. 172-3.
5. ER, v. 6, 10, 33.
paid off as quickly as funds allowed. Thus the two customers of Linlithgow paid £234 15s. 9d. to William Bully in Flanders and obtained partial repayment from the customs of the burgh and the rents of crown lands in the vicinity and elsewhere. Bully and another of the King's servants, Robert Norry, received other sums from customers of Edinburgh to repay to various Flemish merchants, a task which they appear to have completed by 1444. Other debts were cleared off by the burgesses and merchants of Aberdeen, to whom the Council assigned the Whitsunday and Martinmas rents of the earldom of Mar for 1437. John Fife, one of the burgesses, had obtained a precept upon the chamberlain of Mar, for repayment of a sum advanced to James I upon 16 February 1437, but, because of the assignment, he was obliged to find his money from another source. As late as 1449 another creditor of the deceased monarch was seeking repayment of his debts.

By 1441 James II's financial position had improved enough for him to redeem some jewels which had been pledged to the laird of Hailes, but it was still necessary to incur debts and obtain loans. William Bully was paid for cloth of gold supplied to the King by an assignment, dated 7 August 1442, of 20 marks yearly from the customs of Edinburgh. Though his later appointment as custumar ensured punctual payment of the instalments, over £18 was still owing in 1454. Meanwhile when he ceased to be custumar in 1452, he was owed a further £738 for his superexpenses, this too being repaid by instalments. On the other hand, Adam

1. ER, v. 21-2.
2. Ibid, 33, 36-7, 52.
3. Ibid, 10.
4. Ibid, 344.
5. Ibid, 222.
7. Ibid, 503, 551, 611, vi. 6, 117, 297.
Oosor, customary of Stirling, whose superexpenses amounted to a mere £52 15s., was repaid in a different fashion, he and his brothers being allowed to export goods custom free up to that amount. On 5 May 1451 James II granted him the lands of Easter Leckie and others, "for his faithful service," a euphemism, in that the Exchequer rolls show that the transaction was actually a wadset for 300 merks.  

Meanwhile the King had incurred further debts elsewhere. On a journey to the west he borrowed £41 from the merchants of Linlithgow, one-quarter of which was repaid in 1446 and the remainder a year later. From 1447 to 1451 somewhat larger sums were obtained from the community of Edinburgh, the merchants of Aberdeen and two burgesses of Perth. In connection with a tax levied upon the burghs in 1457, a loan was raised from Scottish merchants, part of which was repaid in the following year.

The continued indebtedness of the crown and the expedients adopted to relieve it form the background to the history of the Comptrollership under James II. Since the office itself changed hands with bewildering rapidity, no less than seventeen times during the reign, no attempt will be made to discuss all its holders.

Alexander Nairn, who had been James I's Comptroller since July 1435, remained in office until 1438 or 1439 and again from 1444 until 1447 or 1448. In 1446 the

1. ER, v. 374, 430, 507.
2. EM, 11. 144; ER, vi. 324.
3. ER, v. 225, 268.
7. For list of Comptrollers see Appendix Section II.
custumers of Edinburgh repaid a loan of £6 made to him by John Swift, burgess of Edinburgh. 1 His successor, Robert Livingston, received a bond from James II, on 22 August 1449, for £930 found due to him in his account, to be paid in Flemish money at Bruges on 1 April 1450, out of the Queen's dowry. Soon afterwards, however, Livingston was involved in the fall of his family, being executed on 22 January 1450. 2 In the following year the King assigned £123 13s. 7d. "to satisfy the poor creditors from whom the late Robert of Livingstoun, the King's Comptroller, received goods and moneysworth (denariata) for the use and expenses of th King's Household before his removal from office and before the entry on office of Alexander Napier". 3

Alexander Napier, later Sir Alexander Napier of Merchiston, was, like his predecessor, a merchant. In all he served as Comptroller five times, but towards the end of his life he was largely employed by James III on diplomatic missions. His account, from his entry on office upon 24 September 1449 until 27 August 1450, is the earliest surviving Comptroller's account. Unlike his successors Napier was able to draw revenue from outside the property, in the form of compositions of ward and remission, issues of a justice ayre and even part of the proceeds of the sale of a marriage. Apart from £221 received from the Treasurer and two other payments made by the bishop of Glasgow and Robert Nory, on the King's orders, his receipts were eked out by further loans. Of these £131 came from the merchants of Edinburgh, £500 from the Chancellor, £200 from the bishop of St. Andrews, £100 from the bishop of Glasgow and £50 from two Edinburgh burgesses. Despite this assistance Napier's superexpenses amounted to £1315 15s. 10½d.

1. ER, v. 217.
2. Fraser, Stirlings of Keir, 224-5; ER, v. p. lxxx.
3. ER, v. 471.
4. See Mark Napier, John Napier of Merchiston, 17-37.
5. ER, v. 390-6.
Robert Spalding, who succeeded Napier for a brief period in the autumn of 1450, obtained a loan of £37 19s. from various Edinburgh merchants to meet the expenditure of the Household, which was repaid out of the Edinburgh customs. Napier, having been one of the custumars since July 1450, regained the Comptrollership before the end of the year and held both offices until July 1451. In the latter capacity he borrowed £20 from the burgh of Stirling and in the former he incurred superexpenses of £53, which were refunded by his successors. It is not clear how his superexpenses as Comptroller were paid and, indeed, his official finances appear to have been in some confusion. On 25 April 1452 he granted a bond to the King, "that giff ony of our saide soveraine lordis liegis or offisaris can prufe upon me that I have ressavit ony soumes of mone, rentis, revenoysis or ony maner of profittis utheris than I have takin on me in my comptis, I sall answer for the saide soumeze in our saide soverane lordis next chakker, like as I have done for the soumeze that I have chargit me with in my saide comptis, nochtwithstanding ony letters of quitolaim given to me be our saide soverane lorde". On 7 December 1452 he again took office as custumar of Edinburgh and he also received royal letters, assigning to him £174 out of the customs, of which he obtained less than £30. Meanwhile he had advanced 500 merks to his successor in the Comptrollership, "for

1. ER, v. 437.
2. Ibid, 434.
which the said Alexander has certain of the King's lands within the sheriffdom of Fife". This appears to refer to his wadset of Auld Lindores and Kinloch, but elsewhere it is stated that they were mortgaged for £1000. Perhaps this sum included Napier's superexpenses, as well as the loan of 500 marks. Some effort seems to have been made to repay the whole debt, because the lands were redeemed before Whitsunday 1454.

Alexander Nairn had succeeded Napier as Comptroller in July 1451 and held office until January 1453. Between April and June 1452, whilst he was in England, George Schoniswood, chancellor of Dunkeld, acted for him, rendering his own account for the period on 2 July 1453. Apart from Napier's 500 marks, he received a further loan of £50 from the bishop of St. Andrews and two compositions of 200 marks each for great seal charters. His total receipts were £1140 11s. and his superexpenses of £151 7s. were repaid, partly by the custumers of Aberdeen and partly "in a certain account of chancery, rendered in presence of the King's grace at Stirling," on 12 August 1457.

The next Comptroller, Richard Forbes, canon of Aberdeen, had been an Auditor of Exchequer in 1451, at which date he held the office of chamberlain of all the King's lands. The responsibilities of this office are obscure, in that Forbes granted leases in various parts of the country and received money from customers and burghs, but his own accounts related mainly to the earldom of Mar and other

1. EHR, v. 605, 678-9, 688.
2. Ibid, 604.
4. Ibid, 420.
5. Ibid, 457, 531, 543-5, 583, 598, 650.
lands in the north. Little need be said of his activities as Comptroller, except that for some unknown reason he declined to be responsible for the expenses of the royal Household at Falkland in February and March 1453, leaving these to be defrayed by the receiver of the earldom of Fife.

Napier held office again from the end of 1453 until August 1454 and once more in the summer of 1456. During the latter period he received over £500 towards the expenses of the Household from Ninian Spot, who succeeded him in October of the same year. Spot rendered an account upon 16 October 1456, relating to transactions previous to his taking office, his receipts being derived from the Treasurer, baili ad extra, bailies of burghs and customars, in whose accounts he was described simply as Dominus Ninianus Spot. It is not certain in what capacity he rendered this account. Perhaps he was King's receiver, an office previously held by Robert Norry, who was also described as King's cofferer. Although Spot was Comptroller from October 1456 until the spring of 1460, no further accounts of his have been preserved. He became bishop of Galloway in 1459.

As far as the limited evidence available goes, it would appear that James II's financial difficulties had eased considerably by the end of the reign. Certainly there is no record of short-term loans to the Comptroller after 1456. Any permanent improvement in the crown's finances should be ascribed to the forfeiture

2. Ibid, 686.
3. ER, vi. 291.
4. Ibid, 123, 125, 130, 134, 137, 139, 176, 226, 231.
5. The heading given in the Exchequer Rolls describes him as Comptroller, but the payment to Napier shows this to be incorrect. Ibid, 289, 291.
7. ER, vi. 118.
of the Douglas lands a few years later. Perhaps the best evidence of improvement is to be found in the fact that Napier, having been James II's creditor, ended by being his debtor. On 10 February 1503 a complaint was made to the Lords of Council by the King's advocate to the effect that James IV "as successour and aire til unquhile king James the secon of gudd mynd" had right to an annual from certain property in Edinburgh, "be unquhile Schir Alexander Naper be assignacions and resignacione of him for certane dettis quhilkis he was awand til our soverane lordis progenitour the tyme he was comptroller". On 3 April 1503 Archibald Napier of Merchiston, Sir Alexander's grandson, was decerned to warrant part of the annual to the King, but at the same time the Clerk-Register was instructed to "consider the rollis concerning this mater and that he extract the samyn autentiklye til the sade Archibald for his relefe." Thereupon Gavin Dunbar, the Clerk-Register, admitted that "he saw viij merkis of annuaie of this land chargit and paity yeirely in the kingis chekker rollis".

Napier took up office for the last time shortly before James II's death and received his final discharge from James III a year later, on 7 July 1461. Thereafter he was employed by the King on diplomatic missions. The post of Comptroller then remained vacant for about three years, its duties being divided among the Treasurer, the steward of the Household and two receivers.

Information about James III's Comptrollers is more difficult to find than in the case of James II's. In July 1466 Sir John Colquhoun of Luss was succeeded by

1. Ante, 171.
2. ADC, 12, ff. 148, 14. ff. 142, 144.
David Guthrie of that ilk, who had been Treasurer since 1461. Guthrie's first term of office lasted until March 1468 and his second from before April 1470 until February 1471. His successor, James Shaw of Sauchie, held office until August or September 1472 and incurred superexpenses of £41, which were allowed in his account as chamberlain of Stirlingshire in the following year.

The next Comptroller, Thomas Simson of Knockhill, had been appointed receiver for Fife in the Whitsunday term of 1464, and steward and chamberlain of the lordship about three years later. He held these offices until the end of the reign, together with that of sheriff of Fife, which he acquired some time before 1481. On 1 March 1473 he became custumdar of Edinburgh and about five months later his title was altered from Comptroller to Receiver-General. Both these changes may be taken as evidence of the worsening financial position and of the need to confer extra powers upon him. Although his loan of £50 to the King was repaid, the latter was still indebted to him for a far greater sum. Accordingly the lands of Auld Lindores, worth £100 yearly, were pledged to him pending repayment of £2000. But despite the fact that £1700 remained outstanding, on 21 February 1477 Simson remitted the whole amount and renounced the lands. In the previous year he had received repayment of a smaller debt of £76.

1. ER, vii. 432.
2. ER, viii. 161.
4. ER, ix. 586, x. 18; Infra, Appendix, 40.
5. ER, viii. 191.
7. Ibid, 446.
8. Ibid, 376.
Simson's successor, Alexander Leslie of Wardie, held office for eight years (1475-1483), a longer period than any of his predecessors. It appears that James III's financial position continued to grow worse. Some of his gilt vessels were pawned to his moneyer, Thomas Tod, who released them on being granted exemption from custom on salmon. Like Simson, Leslie held (until 1482) the title of Receiver-General. Probably this gave him additional powers in dealing with the subordinate receivers of crown revenues, for instance, in 1479 he encroached upon Simson's authority as chamberlain of Fife by appointing special receivers for the grain rents of the lordship. Also he was able to assume direct responsibility for several lordships, in addition to Kintore, of which he had been chamberlain since 1471. Thus between 1480 and 1481 he acted as receiver for Kinclaven, Strathearn and certain other lands. After 1481, however, he restricted himself once again to Kintore, although he also took up the office of custumar of Dysart and Pittenweem, which he retained until 1484. After Simson had held the Comptrollership for a second time (1483-1484), Leslie again took office for a few months between August or September 1484 and February or March 1485. Matters now seem to have reached such a state of confusion that when he died about a year later he had still not rendered a final account for either of his periods of office.

Then, two of Leslie's successors having died within two months of each other, Simson succeeded a third, thus being the fifth Comptroller to hold office in the course of 1485. After less than six months he too was superseded, but once again

1. *BR*, viii. 627.
it proved impossible to clear up his accounts and in fact this was not done until 7 May 1490. Evidently the crown still owed him money, for somewhat belatedly, on 16 September 1508, James IV granted his son a pension of £20 "in recompense of the expenses made be umquhile his fader Thomas Symson, the tyme he was comptrollare to the kingis fader".

George Robison, who had taken Simson's post as custumar of Edinburgh in 1476, followed him as Comptroller in 1486. Since he had incurred superexpenses of £324 in 1485, his appointment to the Comptrollership may have resulted from a desire to combine that office with the control of one of its main sources of revenue. He relinquished both in March 1488, and was followed in the Comptrollership for brief periods by John Bickerton and Thomas Tod. Unlike his predecessors Robison ended by being in debt to the King. On 24 January 1505 decree was given against his son and heir for £408 17s. 8d., 10 chalderas, 10 bolls, 3 firloists, 1 peck of wheat, 20 chalderas, 9 bolls, 2 firloists, 2 pecks of bear and 2 lasts, 3 barrels of salmon, "restand apoun the said umquhile George, his fader, the tyme he was comptrollare to our soverane lordis fader ... as the fute of the said Georgis compt his fader subscrivit with the lordis auditouris of shakker handis schawin and producit before the Lordis proportit and bure". Later in the year a further decree liquidated the prices of the victual and salmon.

After the obscurity and confusion surrounding the finances of James III's reign, the more abundant records of James IV make it much easier to form a coherent picture of the Comptrollership. Though funds from the property remained inadequate,

1. ER, ix. 361.
2. ER, x. 21-2, 238.
3. RSS, i. 1730.
4. ER, viii. 466, ix. 449.
5. Ibid, 345.
7. AOC, 16, f. 28, 17, f. 15.
assistance was forthcoming from the Treasurer, who had been able to recover over £24,500 of the treasure left by the late King. On 22 April 1489 £400 was advanced to the Comptroller and on 9 May £200, and it was also noted that a further £1200 had been advanced previous to 31 May. Thus only small sums had to be repaid to Alexander Inglis, who had held office as Comptroller since June 1488. His successor, James Douglas of Pittendreich (1489-90) received further sums from the Treasurer, who also met the expenses of the duke of Ross. When he quitted office, only £159 was due to him, which he was able to draw out of his own receipts as chamberlain of Ross. The third Comptroller, Thomas Forrest, only got £123 8s. from the Treasurer during his period of office (1490-1), and, although he was permitted to draw, as custumar, the entire revenue from the customs of Linlithgow, his superexpenses were not fully repaid until 1496.

Though with Hugh Martin (1491-2), we enter upon the surviving Comptroller's accounts for James IV's reign, the value of his is much reduced by its fragmentary condition. He too received payments totalling £736 from the Treasurer. Less assistance was available for Duncan Forester of Skipinch, who took office on 31 July 1492. His superexpenses were £1812 in December 1495 and £3595 a year later, but by July 1497 they had been reduced to £2298 and by 31 May 1498 there was

1. TA, 1. 166-7.
2. Ibid, 109, 111, 112.
3. ER, x. 200, 240.
5. ER, x. 190.
6. TA, 1. 195; ER, x. 353, 461, 533, 605.
7. ER, x. 371-9.
8. Ibid, 371; TA, 1. 195, 201.
9. TA, 1. 221, 244.
even a small surplus of £5 17s. 6d. Though Forester's last account is defective, it appears that when he demitted office on 10 November 1498, he had considerable sums in hand, for which he later compounded with the Treasurer.  

Sir Patrick Hume of Polwarth held office for sixteen months (November 1498 - March 1500), during which period he was also chamberlain of Fife, Kilmarnock and Stirlingshire and receiver of Ballenbreich and Gosford. Having granted a bond to the Treasurer for £392 12s. 9d. remaining due by him in these capacities, he failed to make payment, whereupon his goods were apprised. His widow came to an arrangement with the King and was granted a discharge for the sum.  

On the death in February 1501 of Sir Robert Lundie of Balgony, who had combined the offices of the Treasurer and Comptroller, the latter office was conferred upon Sir John Stirling of Craigbernard. After he had held the post for two years it became necessary once more for the Treasurer to contribute towards the expenses of the Household. The latter noted that he had paid £1806 to Stirling in June and July 1503, "of quhilk I trust he has maid compt". This payment was to help meet the heavy expenses of James IV's wedding, but it did not prevent the Comptroller from being superexpendeated to the extent of £990 for the year 1502-3. Between then and 17 November 1504 further large payments had to be made, amounting to nearly £6000, and on 19 April 1505 Stirling was given another 2000 marks "to the King's
expense". Such payments continued to be made to his successor James Redheuch of Tullichedill, who held office from May 1505 to September 1508. In the year 1507-8 he took £5281 10s., or nearly one third of his total receipts of £16,159 from the Treasurer. But for this assistance he would have been unable even to meet the expenses of the Household, which amounted to £11,453. In fact, he was left with a balance of £430.

As already noted the Queen's Household had been separated from the King's on 25 January 1508, with Sir Duncan Forester as its comptroller. When the two were reunited, Forester succeeded Redheuch in the Comptrollership proper. He appears to have repeated his successful management of the royal finances in 1496-8, so that it was no longer necessary for the Treasurer to advance money for the Household. Between September 1508 and August 1509 he received £13,245 from the property and since the expense of the Household was kept down to £11,583, the balance was sufficient to pay all fees and still leave £241 in hand. Although no further accounts have survived for James IV's reign, it is evident that this position was not maintained. After the Treasurership and Comptrollership had been combined in the hands of Andrew Stewart, bishop of Caithness (1511-2), the latter office was again conferred in October 1512 upon Redheuch, who once more had to obtain advances from the Treasurer.

1. TA, ii. 242-3, iii. 54.
2. TA, iii. 54.
3. TA, iv. 27; ER, xiii. 118-9.
5. Ibid, 119, 125; TA, iv. 27.
7. TA, iv. 446.
The Comptroller's solvency, therefore, was dependent upon two factors, neither of which was entirely under his control, the first being the regular payment and efficient collection of the crown revenue and the second restraint in the expenditure on the royal Household. Failing these he must either obtain assistance from the Treasurer or else run into debt. If James II's repeated borrowing from his subjects has a faintly ludicrous appearance to modern eyes, at least such loans, which were regularly repaid were understood to be his personal debts. Later, however, the Comptroller stood between the King and his creditors, being personally liable for all debts incurred by him in the royal service.

Just as the Comptroller's charge included sums for which he took responsibility although he had not received them, so his discharge comprised allowances for payments which he had been unable to make for lack of ready money. "It is the use in the chekker comptis to allow upon the comptroller and thesauraris heid mony feis and chargis of sornes as the kings officiaris and servandis usis to get yerlie payment of as pait be thaim." Such allowances extended not only to fees but also to sums entered in the Household books, because there was no means whereby the Auditors might ascertain whether these had been paid or not. Thus successive Comptrollers had to contend with claimants who alleged that they had not received their dues.

On 25 October 1488 decree was given for William Cathkin against George Robison for the price of wine "takyn up be the said George fra the said William the tyme he was Comptrollour and entrit in the bukks of houshald". A similar decree for payment

1. Nearly all the references to loans in the accounts relate to repayments.
2. Ante, 52-3; ADC, i. 112.
3. ADC, iii. 344.
4. ADC, i. 97.
to Margaret Cairns on 10 March 1491 mentions that he "was ordinit be oppin proclamacioun at the merkait coress of Edinburgh the tyme that his compt was fuit that he suld pay all the soumes awand be him the tyme he was Comptrollour".

Nevertheless, on 11 July 1494, a further decree was pronounced against his son and heir for the price of "oertane fleashe takin to our soverane lordis fader use and entrit in his buiks, as wes preffit be the copy of the said buiks extract be the hand of sohir Henry Alane, schewin and producit before the lordis". There were similar decrees against Adam Wallace and the son and heir of Alexander Leslie of Wardie.

Almost eight years after he demitted office Hugh Martin was found liable for payment of Sir Baldred Blackadder's fee as marshal of the Household, allowed in his account in 1492. Although in January 1500 Sir Duncan Forester was of a claim by Katherine Murray and Anne Glass for 13 crowns and £3 10s. "for the lugeingis and expensis of the Duke of Yorkis folkis the tyme that war in this cuntre", fourteen years later decree was given against him, in absence, upon a similar claim by James Douglas for £4 5s. "for expensis mauid be him apon Richard Plantagena, duke of York, utherwaits callit the Qhuite Ros and on his servandis with thare horsis being lugeit with the said James in his lugeing in Edinburgh at the command of our soverane lord ... in mete, drink, hors meit and uther necessar thingis the tyme of thare being in this realme".

1. ADC, i. 176.
2. Ibid, 375.
3. Ibid, 175, 185-6, 228-9.
4. ADC, ii. 379; BR, x. 376.
5. ADC, ii. 361; ADC, 26, §. 146; The Duke of York was Perkin Warbeck, whose expenses appear in Forester's account for the latter part of 1498. Misc. of Scottish Hist. Soc., 79, 81.
The history of the Comptrollership up to 1513 has shown something of the difficulties to which its holders were exposed. These, however, appear insignificant in comparison with those suffered by James V's Comptrollers.
X. James V's Comptrollers

By tracing the history of the Comptrollership under James V it is possible to gain some idea of the trials and hazards, as well as the powers and responsibilities of that office. A long minority, internal disorders, and the capricious behaviour of the Queen Mother in her personal and political life all contributed to the difficulties of managing the royal finances. At certain periods, too, these had to carry the additional burden of the Governor's Household.

In the year following the death of James IV the Comptrollership was held by two persons who had been in office under him, firstly by Andrew Stewart, bishop of Caithness (Receiver-General 1511-1512), and secondly by James Redheuch of Tullichedill (Comptroller 1501-1508, 1512-1513). On the latter's death, about November 1514, Sir Patrick Hamilton of Kinoavil and James Kinracy, dean of Aberdeen, were appointed Receivers-General of the property. In four months, July - October 1515, they contrived to overspend £1042. In fact the outgoings of the Governor's Household swallowed up their entire receipts leaving a deficit of £412, even before allowance had been given for the more modest provision made for the King and his brother and for fees payable out of the property. After this Kinracy retired, leaving Hamilton, with the title of Comptroller, to carry on until the following March. His successor, Sir Alexander Jardine of Applegirth, held the Comptrollership for just over six months, during which period the Governor's argentar (purse bearer) made a small but no doubt welcome contribution of £277 towards his Household expenses of £3350. The King's Household cost a mere £400. Jardine's total receipts amounted to just under £4,500 and his superexpenses to £135.

1. ER, xiv. 122.
4. Ibid, 217, 224.
Although his management had been more successful than his predecessors', his tenure of office was even briefer, a fact probably connected with his acquisition of a long lease of the custom of English goods. In 1518 it was stated that the Auditors understood that the King had been defrauded by this lease, and therefore gave Jardine £40 for renouncing it. Whatever the reason, in the autumn of 1516 the comptrollership was taken from Jardine and placed in the more competent and capable hands of Robert Barton of Over Baron ton.

Barton was a younger brother of James IV's sea-captain, Andrew Barton, and like their father, John Barton, a merchant trader, of Leith. Even if a detractor could describe him as "ane very pyrett and say-revarie Comptroller", it is probable that the same qualities that contributed to his success in nautical and mercantile spheres also made him an able and trusted crown servant.

One of his first acts as Comptroller was to take over Edinburgh customs, thus bringing one of the largest sources of crown revenue under his direct control. From this he drew over £1100 in his first year of office, a sum which almost met the expenses of the King's Household. Although his total receipts were about £2000, well over half of this (£4740) was swallowed up by the cost of the Governor's Household, and Albany also took a further payment of £1000, leaving a final deficit of £523. Barton received some assistance from the Treasurer in paying off Albany's debts to Margaret Crichton, the former custumar of Edinburgh.

1. ER, xiv. 122.
4. Ibid, 268.
5. Ibid, 270, 284.
6. Ibid, 284-6, 292.
7. TA, v. 129.
Governor's departure for France enabled expenditure to be cut drastically in the year September 1517 to August 1518, and, as revenue had risen to almost £9000 Barton was able to reimburse himself for his earlier over-expenditure and still have a surplus of more than £1800.

1518 marked the highest point of Barton's success, after which the financial position deteriorated. The Edinburgh customs continued to produce a reasonable return, amounting to £2653 gross in 1518-9 and £2701 in the following year. Meanwhile the expense of the royal Household was kept at a low figure, £1415 between 25 August 1518 and 1 September 1519 and £1880 between then and the following September, though other unforeseen expenditure was incurred. In March 1519 the Lords Regents decided that they could send the assistance which the King of Denmark had requested against rebels in Sweden, and, at the same time, rid Scotland of undesirable characters, by allowing the Danish ambassador and Barton to hire fugitives and banished men for service there. This plan cost the Comptroller nearly £1900. In October 1519 Queen Margaret complained that she was unable to collect the revenues of her lands "quhar throw sohe may noocht leif efferand to hir estait and honour" and the Lords ordained Barton to furnish her "in hir necessaris" until Christmas. A month later they ordained that he should continue to provide for her until further order, "and safer as he furnissis as said is salbe wale allowit to him in his comptis at the nixt chakker, for the quhilk the quenis graice salbe haldin to mak payment again of the samyn to our soverane lord or his comptroller as efferis". These advances to the Queen reached a total of £6408,

1. ER, xiv. 348-9, 359.
2. ER, xiv. 442.
3. Ibid, 459.
4. Ibid, 459-60; ADC, iii. 144-5.
5. ADC, iii. 148-9.
for the repayment of which she pledged her conjoint infenteent. No Exchequer
was held in 1519 and in that of 1520 only six belli ad extra and ten customars
accounted. Barton himself rendered no account until 1522.

Meanwhile the internal peace of the country was disturbed, necessitating
considerable expenditure for keeping and provisioning various castles. Part of
Strathearn was devastated by malefactors from Argyll, and by 1522 the Auditors of
Exchequer had abandoned all hope of drawing the arrears of rents from Kintyre
since before Flodden. Looking round for an opportunity for retrenchment, they
persuaded the King's preceptor to renounce a pension of £100 in return for a payment
of £50 at their discretion. Finally there was a disastrous fall in the revenue
from the Edinburgh customs from £2041 gross in the year up to July 1521 to £363
between then and the following May. Nevertheless in the whole period covered by
Barton's account the net revenue from these customs, £7083, was more than adequate
to cover all the expenses of the royal Household, which amounted to £6998. The
three lords (Borthwick, Ruthven and Erskine) having the custody of the King
received £2200 between them, while Robert Borthwick and the six gunners who guarded
him in Edinburgh castle had £1453. Despite the falling off in revenue and the
additional expenditure which had to be met, it seems likely that Barton would have

1. ER, xiv. 459.
2. Ibid, 360-8, 369-73.
4. ER, xiv. 458-460.
5. Ibid, 392, 419.
7. Ibid, 442.
8. August 1518 to May 1522.
10. Ibid, 458.
been able to balance his account, but for Albany's return to Scotland in 1521.

Having paid out over £4,000 to maintain the Governor's Household for less than six months, the Comptroller was left with a final deficit of £3,186.  

Albany remained in Scotland for another six months, up to the beginning of October 1522, during which period his Household expenses came to the more modest figure of £2,344. His expedition to Wark, on his return to Scotland in October 1523 cost a further £1,300. Meanwhile the hostilities with England added to Barton's difficulties by their effect on the customs revenue. In November 1523 it was stated that "throw weir and trouble" within the realm "the course of merchandise cessis" within the burgh of Cupar and in March 1524 the custumar of Aberdeen received remission of half his tack duty for the salmon customs "because on account of the wars ... between the realms neither the ships nor the merchants of the burgh of Aberdeen could sail". Between 22 May 1522 and 7 March 1524 the gross revenue from the Edinburgh customs was no more than £946 and Barton's total receipts from all the customars were less than £1,700. In all, the crown lands yielded over £7,700 but there was difficulty in getting payment from the chamberlains and tenants. Barton's deficit rose to £4,708.

On 26 July 1524 James was brought from Stirling castle to Edinburgh and

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1. NR, xiv. 473-4.
2. ER, xv. 89-90.
3. Ibid, 90.
4. Ibid, 38.
5. Ibid, 67.
6. Ibid, 54, 86.
7. Ibid, 86-7; ADC, 34, f. 157; ADC, iii. 206-7; Infra, Appendix, 19, No. 9 d.
8. ER, xv. 102.
"erected" or declared to be capable of ruling. In the following February all
gifts of the property since that date were annulled by Parliament, "becaus it is
understand that his hienes and houeshald can nocht be furnist according to his
estate without his propirtie cum in hale to the furnissing of the samin". 2
Revenue in the year 1524-5 increased to over £13,000, so that despite payment of
£861 to the Queen Barton was able to reduce his deficit to just over £800. 3
However, the cost of the Household for the year had risen to £6810 and the
Comptroller appears to have wearied of the office which he had held for nearly
nine years. On 31 July 1525 he warned the Lords of Council that "the expensis of
the kings houshald is risin sa gret that his propirtie may nocht beir the samin
and daly apperis to rise gretare becaus na ordour is put thairto be the lordis
havand auctoritie of the samin". Unless they "providit sum gud ordour and reule
to his houshald it is nocht possible that his grace may be sustenit to his honour
as efferis". Therefore, since he had "oft and mony tymes advertisit the lordis
heirof, prayand their lordschips to avise and conclude ane gud and honorable way
heirintill for the kingis honour", he protested that "quhatsoever mycht happin tocum
thairthrow in tymte tocum suld nocht be laid to his charge, sen he has done his
exact diligence, spendit his awn geire and may sustene na forrar". 5

Barton's resignation presented the Council with the problem of finding a
successor. At first no one was willing to take the post but eventually one of
the Auditors of Exchequer, James Colville of Ochiltree, agreed to serve until
St. Andrew's day, "traistand that your lordschips suld in that myyne tymte haif
providit how that the kingis propirtie mycht have bene broocht in and ordour to

1. Hume Brown, History of Scotland, i. 369.
2. APS, ii. 290.
3. ADC, iii. 200; ER, xv. 197, 199, 211.
4. ER, xv. 198.
5. APS, ii. 296.
have been put to the king's hows efferand to his rentals. Barton agreed to furnish the Household until "Thursday cum viij dies" and to lend wheat and bear which he had imported from England. Although no longer in office, he remained faced with the problems of collecting the sums which he had "taken upon his head" and of satisfying creditors who had furnished provisions to the Household. By 1527 he had received less than £40 of his superexpenses.

Whilst Colville's father, whom he had succeeded as director of chancery, had served in Exchequer both as a clerk and as an Auditor, he himself had had no experience in that direction. Nevertheless he held office, with one break, until 1538, and his illegitimate brother, William, later commissary of Culross, was Comptroller during the next reign. In his first years of office, however, his conduct of the royal finances was less efficient than that of Barton.

With commendable prudence Colville seems to have insisted upon certain conditions before accepting office. He was to appoint his subordinates in the Household, and the King and Lords of Secret Council were to "clois thar hands of the away giffing of any of the kingis propriets to any way bot to the furnisng of the kingis hows and paying of his ordinair feis". Even before he entered upon his duties a dispute arose over the interpretation of these conditions. The Lords directed Archibald Douglas, Barton's successor as custumier of Edinburgh, to pay Robert Borthwick, the king's gunner, and other persons £200-£300 and certain

1. ADC, iii. 234.
2. Ibid, 227. That is Thursday, 17th August 1525, the date on which Colville entered upon his duties, ER, xv. 282.
3. ADC, iii. 257.
4. ER, xv. 211.
5. ANTO, 25.
7. ADC, iii. 227.
sums monthly thereafter, "without the quhilk custumes the said expens can nocht be furnist". On 14 August 1525 Colville informed the Auditors of Exchequer that he considered this a breach of the conditions upon which he had accepted office and that therefore he refused to serve, "protestand that he suld nocht be haldin to answer tharfor". To this the Auditors gave a unanimous but evasive answer, "that thai had nocht power to make ane comptroller and sa had na power to discharge him", and referred him to the King and the Secret Council. The matter seems to have ended in a compromise, whereby Colville agreed to sign new precepts to the custumur for payment of smaller sums to Borthwick, his two servants, and John Drummond, the King's carpenter.

Despite the promises of retrenchment, the cost of the king's Household continued to rise. In October 1525 £359 was spent on provisions, in November £645 and in December £667, leading Colville to complain that it was "at far gretar expens dailye than it has bene ony tyme bypast sen the feild of Flodoun or laitlie befor the said feild". On 2 January 1526 he petitioned the Council to relieve him of his duties after the following Monday or Tuesday and to assign sums to reimburse him for his excess expenditure, before he was utterly ruined. Evidently the Lords had no wish to find another Comptroller and within a fortnight they hit upon a new scheme for supplying Colville with funds. For a number of years past negotiations had been going on with Middelburg and other towns in Flanders regarding the location of the Scottish staple. Although it appears that

Middelburg had already paid a sum to Albany, on 15 January 1526 the Council authorised the Treasurer to name a person to negotiate for fixing the staple at Veere. As Veere was expected to pay for the privilege, it was decided that £2000 of the proceeds should go to the Comptroller, "for the suppling of him in the furnessing of the kingis hushald". Of this sum £500 was to be given to him before Candlemas and the remainder once the staple was fixed, the Treasurer being accountable for the whole proceeds.

When Candlemas arrived without the money from Veere being forthcoming, it became necessary to cast around once more for a source of income. On 1 March 1526 the Lords of the Secret Council decided that it would be "expedient and profittable" for the King and the lieges that a coinage of gold and silver should be struck. The profits from this source were to be delivered to the Comptroller, who was to account for them in Exchequer. In consenting to this arrangement, which affected revenue normally under his control, John Campbell of Lundy, the Treasurer, protested that "the samyn suld turne him nor his office to na prejudice" but that after Whitsonday he might "intromett therwith be rescuse of his office of thesauryse". By this act he showed remarkable forbearance, for in the course of nine years of office he had himself accumulated superexpenes amounting to over £4500. Indeed, such was the financial situation that on 9 March 1526 the Lords of Secret Council agreed that he should remain in office until he was repaid. But by Midsummer clearly he found the position insupportable. His creditors were becoming pressing, so that on 21 June 1526 the Lords of the Articles ordained that no letters "compulsatouris" were to be given against him for fees which had not been allowed in his accounts, until he got payment of his superexpenes, "except

2. ADC, iii. 236.
3. Ibid, 239.
4. Ibid, 240.
5. TA, v. 100, 269.
6. ADC, iii. 241.
the deitiss awing to merchandis”. Three days later he handed over his office to the Master of Glencairn.

Although the coinage produced a profit of £210, it was not completed until 13 July and meanwhile Colville remained short of funds, despite a subvention of £321 6s. 8d. from Campbell. On 21 June 1526 he appeared before the Lords of the Articles and, at their request, he agreed to furnish the King's House for another week. If, during that time, the Lords of the Articles and the Privy Council could provide "ane sure way that all the kingis propirtie with uther help of casualitie", amounting to £3000, be paid to him, he would remain in office until Lammas 1527. If not, "the said comptrollare sall noott be baltin to furniss the kingis hous ony ferrar". This threat of resignation may have been a bluff, because Colville could no longer retire to his other office of director of chancery, having been deprived of it two days earlier. Nevertheless, it was found possible to give him the required assurances.

An envoy had arrived from Middelburg to complete the arrangements for fixing the staple there and, although the Lords of the Articles had deferred consideration of the matter until 14 July, there were good grounds for hoping that £3000 might be realised on the transaction. Accordingly the new Treasurer agreed to help out Colville with the expenses of the Household until that date and, if the money was

1. APS, ii. 305-6.
2. TA, v. 243, 270.
3. ER, xv. 295.
4. ADO, i11. 249-50.
5. TA, v. 267; ER, xv. 285.
6. APS, ii. 305.
7. RSS, i. 3390. It was restored to him by 14 Nov. 1526. RMS, iii. 389.
then forthcoming, to pay him the remainder thereafter. But when 14 July brought, not the money, but a further continuation, Colville again threatened to resign. Three days later, therefore, the Treasurer again agreed to "support thame that beis comptroller in furnessing of the kingsis expens", until 1 October. On 2 August, however, they both entered into a contract, whereby Colville agreed to furnish the Household until Lemmas 1527 and Glencairn to pay him £3000 "in supportatitoun of his office", and both were to find six honest burgesses of Edinburgh as cautioners for fulfilling their part of the bargain. The necessary bonds were entered into on 11 August 1526.

The King and Council did not pin all their hopes on the staple. A lengthy agreement was reached with five Germans who were to prospect for precious and base metals. A more practical measure was the revocation of all gifts, fees, donations and pensions made by the King since his father's death, "as that his hale propirtie sall be in introch to our said soverane lordis compttollare for the honorable furnesing of his house as accordis for the estait royale." On 31 July 1526 the Comptroller drew the attention of the Auditors of Exchequer to this act, protesting that it would not be his fault if they disregarded it, "and suppos the king wantit thar suld na reproche be input to him tharthrow". The audit of his account on 8 August showed that, although revenue had risen to £3556, expenditure on the Household had also risen to £3329. The balance, together with the additional sums charged for surplus provisions, the profits of the coinage and some other receipts, amounting to £4,94, was swallowed up by the fees and pensions of the Household officers and servants, leaving Colville some £520 out of pocket.

1. Hannay, loc. cit. 71-5; AFS, ii. 305; ADC, iii. 243, 246.
2. ADC, iii. 247.
3. Ibid, 251, 252.
5. AFS, ii. 306.
6. ADC, iii. 250.
In view of the obvious need for retrenchment the King wrote to the Auditors on 9 August informing them that, on his direction, the clerk of expenses had looked at the Household books of James IV to ascertain the wages paid at that date. As these had now been entered in the "new buiks of expens", the Auditors were directed to "caus our officiaris to have siclyk wages and dewitis lyk as thai had in our derrrest fadiris tyme and eftir the tenour of his saidis buiks". 1

By October 1526 the Treasurership had changed hands for the second time in four months. Although part of the agreement reached on 2 August had been that neither the Treasurer nor the Comptroller should be "remufit furth of thar offices without ane notour and manifest fault", 2 the Master of Glencairn had clearly proved unequal to the burden of his post. In the seven weeks up to 26 August he had received £953 10s. and spent £1415 16s. 2d., leaving a deficit of more than £450. He was succeeded by Archibald Douglas of Kilsyndie, who was also appointed Custumar-General and custumar of Edinburgh. 3

Colville and the new Treasurer soon reaped the benefit of negotiations for the staple. Middelburg paid a total of 2000 merks for ratification of their agreement, of which Colville received £1000 and Douglas 500 merks. 4 Nevertheless the opposition of the burghs to the scheme ensured its rejection by Parliament on 24 November 1526. 5 Moreover the burghs were prepared to back their opposition with hard cash, by paying a special tax to the King. Authority was given for letters to be directed "in the scharpest forme that the comptrollar can devis sa

1. ADC, iii. 251; a.f. Appendix, 75, No. 19 b.
2. ADC, iii. 251.
4. BR, xv. 577; TA, v. 294.
5. AFS, ii. 314; Hamay, loc. cit. 72-5.
that the said soume may be inbrocht with all diligence for the furnessing of sic things as the kings grace has ado with the samin". In all, Colville was able to levy £2000 from this source. Though the burghs had paid for freedom "to pass with thair schippis and gudis to quhat portis or partis thai think most expedient for thair wele, utilitie and proffet," negotiations were renewed for fixing the staple at Veere. Early in December an envoy arrived from the Lord of Veere, bearing 1000 merks, which the Treasurer duly handed over to the Comptroller, and "ane copburd of silver" for the King. Despite Middelburg's protests of robbery and sharp practice, no effort was made to refund their money until 1531.

While the dealings over the staple helped to alleviate the problems of royal finance, they were far from solving them. Even when the justice ayres of Cupar, Perth and Forfar in January and February 1527 had brought in over £1300 and a further £385 had been realised on the coinage, by the end of August 1527 the Treasurer's superexpenses amounted to £3654. The growing expense of the Household more than kept pace with the increase in Colville's receipts and, but for the £3600 realised over the staple, Colville's deficit would have been greatly in excess of the final figure of £1245.

While the exact state of affairs could not be known until the accounts of the Treasurer and Comptroller were audited at the end of the Exchequer, when it commenced early in July 1527 the seriousness of the position was brought home to the Auditors. Colville informed the King and Council on 11 July that the "kings

1. APS, ii. 315.
2. ER, xv. 377.
3. APS, ii. 314-5.
5. Hannay, loc. cit., 74-76.
expens was sa gret that he mycht nocht beir the chargis thanarof*. He would continue
to fulfil his office until twelve days after Lammas, on condition that, if no solu-
tion was found, "he my wythout displeasour of the kings grace and his lordis
depart with the said office and nocht be haaldin to furniss ony ferrar".  
Accordingly the King gave written instructions to the Auditors that they were to
admit no new gifts of pensions or fees and exemptions from customs, "as ye luf our
well, honour and estate and wil half speciale thanks of us thanfor and answer to
us thanpoun".  
On 19 August the Treasurer renounced his letters of exemption and
the Auditors ordained that there should be a proclamation at the mercat-cross of
Edinburgh commanding production of all pensions, fees and other gifts on pain of
nullity.  
A pension of £40 out of the customs of Edinburgh was withdrawn on the
king's instructions and, on 27 August the Auditors refused to enter another in the
rolls.  
Colville was directed by them to remove a yeoman and a groom from the
Household kitchen and two yeomen from the stable.

After Colville's contract for supplying the Household, "quhilk has been to
him mycht hevy and chargeand," expired at Lammas 1527, he still continued to hold
office. During the following year his receipts fell to £9327, including £892
extracted from the higher clergy, but the expense of the Household was also
reduced to £8857. After he had been charged with additional sums amounting to
£428, his superexpense reached £2094, an increase of £849 over the year. Some
measures had been taken to increase income and reduce expenditure. For instance,
on 16 April 1528 the Comptroller and Treasurer were instructed to pay no pensions

1. ADC, iii. 260.  
2. Ibid, 260.  
3. Ibid, 264.  
4. ER, xv. 365; ADC, 37. f. 221.  
5. ER, xv. 332-3.  
6. ADC, iii. 262.  
7. ER, xv. 456-8, 467-8.
before the Exchequer "that the auditoris thorow may understand and consider quham to pensionis suld be gevyn or nocht". The rolls were to be studied to see if any pensions or fees were being paid out of the property "quhilkis ar nocht naedfull to be gevyn". Payment of precepts was stopped until the property and casualty could be brought in to supply the King's needs. Furthermore, the earl of Argyll, who had consistently ignored all precepts and summonses to account, was to be charged to compear in the next Exchequer, "undir the pane of tynsale of his fewis, kepings of castellis, officis of chamerlamys and uthiris officis that he has of our said soverane lord". This threat brought him to render his accounts for Cowal and Roseneath and for Kintyre for the first time since 1525.

The auditing of accounts began at Edinburgh about 6 July 1528, but later in the month "the kingis grace past to Striveling, and thair held his chekker". On 19 July he instructed the Auditors not to admit any discharges which were not signed by both himself and the Treasurer. On 5 August he ordered that all civil actions should be continued until the 16th, "sa that in the meyntyme the chekker may proceide and be endit without inquietation of calling of civile actiouonis". Then on 11 August he instructed the Auditors not to admit any gifts of property or casualty which had been annulled, "nor mane uthir small tecatis of ouris that ar incontrar our profyte", except pensions of ordinary offices "or uthiris syk giftis as ye sall think suld be admittit be reasonable caus". These instructions were to be observed in future, "nochttstanding any tecatis of ouris gevyn or to be gevyn wythoute the samyn be wyth the avis of our thesaurar or comptroller". There is

1. ADC, iii. 274.
2. ER, xv. 430-1.
3. Ibid, 391; Diurnal of Occurents (Bannatyne Club), 11.
4. ADC, iii. 281.
5. Ibid, 282.
some evidence of the reaction of the Auditors to royal pressure. Already they had
given notice that customs exemptions would not be admitted in future and they had
instructed the customars of Dundee to pay no pensions without the Comptroller’s
precept. 1 Now they warned the Earl of Argyll that claims upon the revenues of
Kintyre would not be allowed, unless documentary evidence could be produced. 2

Despite Colville’s connection with the Douglas party, he had not shared in
its recent downfall, nor had he been dismissed along with Archibald Douglas, the
Treasurer. On the contrary he remained indispensable and on 10 August 1528 he
entered into an agreement with the new Treasurer to supply the Household for a
further year. He was to have the whole revenue from the property for the purpose,
together with a further £2000 from the Treasurer. 3 1000 merks of the total was to
be raised by the sale of the ward and marriage of Glamis to the earl of Rothes.
Although Sir John Campbell was entitled to this under his assignment of the
casualties of Forfarshire, he had to be content with 500 merks and a promise for
repayment of the remainder. 4 Because the needs of the Household were more press-
ing, a plea by the master of the artillery for supplies and repairs had to be
ignored. 5 Thus when the artillery was needed soon afterwards for the siege of
Tantallon, the master complained that it was “nocht providit, cartit nor ordourit”. 6

In the end the artillery had to be put in order, 7 and the military operations
against the Douglases involved further expenditure. 8 Whilst this was the concern
of the Treasurer, not of Colville, it meant that the former was unable to fulfil his

part of the contract. Instead of the promised £2000 Colville received only 2000 merks. The King thought the remainder might be raised by holding a justice ayre at Edinburgh, but the court had to be adjourned. Meanwhile, the expenses of the Household were augmented "throw occasioun of truble that hapnit in our realm and throw the greit dertht that it raisit on flesche, fische and all uthir thingis". Provisions for November 1528 cost £448, for December £951 and for January 1529 £495. Early in February Colville asking permission to resign at the end of the month, to which the King agreed, directing the Lords of Council to "provide sum uthir sufficient man to accept the said office agane the said day, swa that we be nocht destitute therof".

The man chosen was Robert Barton, on whom the Treasurership was conferred on 6 March 1529, "and als the said Robert was maid comptrollare, greit customar, maister of artalyeirie and conservatour of the myndis of Scootland". Having offered his resignation five times unsuccessfully, Colville was clearly perturbed by its acceptance at the sixth. He protested that "na charge suld be imput to him tharthrow, sen he was redy to serve in the said office efter the forme and tenour of the act maid tharupon". At the King's request, however, Barton agreed to pay off Colville's superexpenses, one third at the next Exchequer and the remainder "as it may eselie be gottin in be the said Robert of the kingis propriete or casualites, the kingis expensis and furnising beand paite". He retained the

1. FR, xv. 542.
2. ADO, iii. 304.
4. ADO, iii. 304.
5. Diurnal of Occurrents (Bannatyne Club), 13; RSS, 1. 4104.
6. ADO, iii. 306.
directorship of Chancery and, in addition, James commanded the Lords of Council to admit him as one of their number "in our sessioun, chakkir, generale counsale and all uthir tymis as accordis".\(^1\)

On 9 March 1529 Barton took over from Colville as custumar of Edinburgh.\(^2\) This, with the office of chamberlain-depute of Galloway\(^3\) gave him the most formidable array of financial powers held by any subject since James I restricted those of the Great Chamberlain. No gifts of property or casualty were to pass the seals without his signature.\(^4\) Yet neither these powers, nor Barton's own ability, could ensure success when the revenues at his disposal were inadequate.

It must be presumed that in the six months before his resignation Colville had laid his hands on all the available funds. He had drawn £2710 from the customs and £2926 from the bellivi ad extra.\(^5\) Between the date of his appointment and the close of the Exchequer in 1529 Barton could only raise £641 and £1474 respectively from these two sources.\(^6\) His total receipts from the property, £2330, were almost £1000 less than the expenses of the Household alone during this period.\(^7\) The deficit of £3537 in his comptrellory account was alleviated by a surplus of £1102 in the treasury, which still left him out of pocket by more than £240.0. While little scope seemed to exist for economy, Barton found an opportunity of saving £600

\(^1\) ADO, iii. 307.
\(^2\) ER, xv. 515.
\(^3\) Ibid, 485-6.
\(^4\) RSS, i. 4109; c.f. RSS, ii. 1-709, passim.
\(^5\) ER, xv. 540-1.
\(^6\) Ibid, 530-1.
\(^7\) Ibid, 531-2.
\(^8\) Ibid, 538. Barton's Treasury account for 1529 is lost.
by cancelling the assignment of the feu duties of Garioch and Kintore, which the King's Italian minstrels had enjoyed since 1518. Further measures were taken to ensure that full accounts were rendered of the customs. Meanwhile the keeper of Inchgarvry complained that Barton had ignored precepts for payment of his fees, and protested that he could not be held responsible should the castle be taken, destroyed or damaged.

Although Barton had promised to pay a third of Colville's superexpenses before the Exchequer, he had been unable to raise more than £400 for this purpose, so that £2104 still remained due. Campbell of Lundy was pressing for the sums due to him and his creditors also gave Barton trouble. During the year 1529-1530 he refunded £1000 to Colville, whilst Campbell continued to draw sums from the sheriffs.

At this juncture, James seems to have lost any desire to economise. On 26 July 1529 he granted Hector Boece a pension of £50 out of the customs of Aberdeen for his services in making and printing the chronicles of the realm. Extensive schemes of building and repair were in hand at the royal palace of Holyroodhouse. During the following year £1569 was paid out on this account,

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1. ER, xiv. 300, xv. 494-5, 682.
2. ER, xv. 681-2; ADC, 40, ff. 93-4.
3. ADC, iii. 314.
4. ER, xv. 542, 553.
5. ADC, iii. 311, 315.
6. Ibid, 323.
7. ER, xv. 554.
10. Accounts of Masters of Works, i. 1, 55.
in addition to £110 for expenditure at Stirling and £35 for Falkland. Thus, although the temporalities of Moray, Melrose and Dunfermline, justice ayres in the southern sheriffdoms and the profit from the mint helped to swell Barton's treasury receipts to nearly £13,000, less than £800 of this was available to eke out the funds available for the Household. During the year these amounted to £6723 for provisions, £917 for spices, £646 for wine and £1050 for the stables.

Barton's comptroller's account was audited on 29 August 1530 but his treasury account was held over until the following February. Without allowing for the sums drawn from the treasury, his superexpenses in the former account reached the impressive total of £7467. Whether he found this burden intolerable, or whether the King wished for a change of Comptroller cannot be known, but Colville assumed the office once again on 9 September 1529. Soon afterwards William Stewart, provost of Lincluden, superseded Barton as Treasurer. He paid his predecessor £1000, but in September 1531 the unfortunate Barton was still owed £5485.

It remains to be seen how Barton was rewarded for his faithful service to the King. Because his superexpenses were so great, he had been unable to pay a number of pensions and other sums, for which he had been given allowance in his accounts. Within three months of leaving office he complained that the disappointed royal

1. Accounts of Masters of Works, i. 1, 55; TA, v. 389.
3. Ibid, 391.
4. Excerpta App. 32-4. Owing to the loss of Barton's comptroller's account for 1530 the total expense, including uncosts, cannot be ascertained.
5. ER, xvi. 142.
servants and officers "now with gret inopportunit craifis him, and noch alaneel


craifis bot als purchessis lettres to compall him ... and to distrenye his landis


and gudis". Because the debts were really the King's the Lords of Council suspended

any further diligence against him until his superexpenses were repaid and on

12 February 1531 James promised to do this. 2 In the following August, however, Barton had to agree to pay the Exchequer clarks their fees for 1530, after which he had to face a succession of creditors, with little or no protection from the King or Council. In August 1532 decree was given against him for payment of arrears of wages of Henry Borthwick, gunner, whose children were allowed to proceed to execution on the decree notwithstanding the protection formerly granted to Barton. 4 Another creditor sued him in the court of the official of St. Andrews. 5 In March 1534 Duncan Dawson, who had been the King's master collier for fifty years, since the days of James III, complained to the Lords of Council that he had received only £18 13s. of the £104 13s. allowed in Barton's accounts. 6 After Dawson had obtained a decree to apprise Barton's goods for the £30 found due, Ross Herald went to execute it at the latter's tavern in Edinburgh. He had taken "four tunnis and ane punsheon of wyne claret, tua little peels and ane goblet of silver", when Barton smatched the silver out of his hands "and said planly that nane sic as he nor nane uthiris suld have ony thing pertening to him". Thereupon the herald broke his wand, in sign of his having been deforcd. 7 James tried to intervene to protect his former servant,

1. ADC, iii. 344.
2. RSS, ii. 823.
3. ADC, iii. 361-2; ADC, 43. £ 30.
4. Acta Dominorum Concilii et Sessionis (Stair Society), 3; ADC, iii. 404.
5. Acta Dominorum Concilii et Sessionis (Stair Society), 5; ADCS, 2. £ 168.
6. ADC, iii. 470.
now "of great age, feeble and vaile in person", from the consequences of his rash act, because he had committed the defacement, not "of set purpose", but confiding in the earlier decree of the Council in his favour. Armed with the royal letter Barton presented himself before the Lords on 4 June 1538, threatening to appeal to Parliament if the matter proceeded any further but, when the action was heard on the following day, he was defeated by a rule upon which he himself had insisted. Being a discharge of casualty, the King's letter was invalid because it lacked the Treasurer's signature. Accordingly the Lords found Barton guilty of the defacement, and decreed that his goods were escheat and he was to be committed to ward for a year and a day or further during the royal will. It does not appear, however, that this sentence was ever enforced.

Meanwhile John McCaw, executor of Finlay McCaw who had been "catorius" under Barton had sought payment of £58 7s. 8d. found due when they had "comptit and rekymnit" after Finlay's death. On 12 November 1535 Barton assigned to him a sum due by the earl of Argyll and granted bond for payment of the remainder. On 25 September 1535 the Lords of Council ordained that Barton should be distrained for James Kincaugy's Exchequer fee and in the following March they awarded Robert Wood, the King's brewster, 17 marks out of his claim of £56 4s.

Whilst Barton was thus exposed to the pressure of his creditors, the King's promises of repayment were not fulfilled. On 12 February 1531 James had granted a bond under the privy seal for repayment of £6779 15s. 8d. in annual instalments of £1000 but, after Barton's final account on 7 September 1531, £5485 9s. 3½d. still

1. ADC, iii. 456. 4. ADCS, 7. ff. 6-7.
2. Ibid, 470. 5. ADC, iii. 474, 476.
3. Ibid, 471.
remained due. Though the stipulated first instalment had been exceeded, the remaining six were not so readily forthcoming. In 1533 the Treasurer paid a further £1000 and also assigned £330 due by the prior of Coldingham as arrears of taxes since 1527. Nothing further was paid, except that, in 1541, a debt of £50 to Sir Andrew Wood of Largo was cleared off at the King's command. Thus, even if Barton had been able to get payment from the prior, over £4000 must have remained due to him at his death. On 20 April 1541 James V granted his two younger sons, James and Harry, a joint pension of £30 a year, in consideration of which Elizabeth Crawford, his widow, and Robert, his eldest son, renounced all claim to the sums remaining unpaid. Another son, John, was given a loan of 2000 crowns of the sum by the Treasurer, "furth of his grace boxis" at the King's command. By May 1542 he was being pressed for repayment.

Barton's difficulties as Comptroller had been augmented by the repayment of Colville's superexpenses. Although the latter had been granted one-third of the casualties falling due in Ayrshire, "to be comptit to the said James in part of pay-ment of his superexpens maid in the office of compttarry", he drew little over £50 from this source, as against £66 18s. from the bailies of Inverness, £167 10s. from various bellivi ad extra and £1000 from Barton himself. At the end of August 1530 only £333 1s. remained due to him and by 5 September 1531, a year after his return to office, this sum had been reduced slightly, to £907 2s. 4d. He then received £721 12s. 9d. from the Treasurer towards the repayment of the remainder.

1. RSS, ii. 823; ER, xvi. 145. 5. ADO, iii. 518-9.
2. TA, vi. 231; ADO, iii. 412. 6. RSS, ii. 307; ER, xv. 553-4.
3. TA, viii. 455. 7. ER, xvi. 141, 170; TA, vi. 37.
4. RSS, ii. 3993; ADO, iii. 509; TA, vii. 483-4.
The promised improvement in the royal finances did not materialise. Argyll, who protested that he was prepared to make "yerelie compt, rekenyng and payment" for Kintyre, irrespective of whether the lands "happynnis to pleniit or waist and nochtwithstanding pese or weir," was deprived of this and other chamberlainries, but a year or two elapsed before the Comptroller received any money from Kintyre and the Isles. By August 1532 Colville's superexpenses had risen to £975, of which the Treasurer refunded £496. The Comptroller's dependence upon the latter was increased by a fall in his receipts from the customs, from £2603 in 1531-2 to £2152 in 1532-3. On 2 March 1533 the King, considering the great expenses incurred by the Treasurer in resisting English invasions "and als for the supportation of our comptroller in the expens of our hous now quhen our custumes failyse," gave orders for the coining of 120 stones of alloyed money. In consequence the Treasurer was able to repay £944 of the superexpenses of £1425 in Colville's account, rendered on 1 October 1533.

By 1534, however, some stability had been achieved. The cost of the Household had been cut from £8188 in 1531-2 to £6643 in 1533-4, and the reduction of Colville's superexpenses to £515 showed that revenue and expenditure were now almost equal. Expenditure on the Household again rose in 1534-5 to £8209 but, even without assistance from the Treasurer, revenue was also up, to £10, 250, with the result that, for the first time since 1518, the comptroller's account showed a small surplus of £37 15s. 9d. Colville had been able to refund not only his own superexpenses, but

1. ADC, iii. 356-7; KB, xvi. pp. xli., 291, 344.  
2. Ibid, 180, 290; TA, vi. 151.  
3. KB, xvi. 167, 288.  
4. RSS, ii. 1514; ADC, iii. 399.  
5. TA, vi. 231; KB, xvi. 301.  
6. KB, xvi. 172, 346, 355. Colville had received £944 from the Treasurer and his superexpenses had been reduced by £910.  
also an advance of £514 made to him on the King's orders by the collectors of taxation in October 1534, which he had agreed to repay before Lemaes 1535. But it had proved necessary to abandon, at least in part, the reform initiated in 1532, whereby the Comptroller was responsible for certain pensions and allowances previously appearing in the property roll and customs and burgh accounts.

Colville's troubles were by no means at an end. In 1535-6 revenue fell from £10,250 in the previous year to £9034, but the cost of the Household alone was £10,623 and he was left with superexpenses of £2780. The King's absence in France for most of the following year enabled this figure to be reduced to £102 10s.

Whilst in France James executed his general revocation, to which may be attributed the great increase in the revenue from the property, which amounted to £15,743 in the year 1537-8. This was matched, however, by a rise in the cost of the Household to £13,133. Furthermore the former restriction upon the fees of members of the Household was abandoned. Under the new "ordinatio domicilii" these now totalled £1786 and even the humble "turnbroochis" received 40s. a year instead of 1 merk. During the year, therefore, expenditure exceeded revenue by £1554.

1. Add. iii. 428.
2. Er, xvi. 172, 347. Detailed lists of the sums in question for 1532, 1533 and 1534 are preserved in the responde books. (Ibid, 551-2, 567, 584-5.) Some of these allowances reappear in the Exchequer rolls after 1534, e.g. the allowance to the tenants of Cais. (Ibid, 16, 96, 432, 469, 551, 567, 585.)
3. Ibid, 391, 4800, 4801, 481.
4. Er, xvii. 163.
5. Ante, 200; Er, xvii. 162.
6. Ibid, 163.
8. Er, xvii. 164, 167. There is a contemporary list of the new Household fees and liveries payable by the Treasurer. (Household Papers, No. 5.)
9. Er, xvii. 178. This allows for the previous year's superexpenses.
On 3 September 1538 an action was heard in Exchequer at the instance of the King against the bishop of Aberdeen, for production of an assignation made by Colville to the latter of the ward, non-entry, relief and marriage of Culzean. Colville admitted that he had caused the bishop to pay 500 marks for this to sir William Brown, "for the said comptroller's relief at sir William Brown's hand, because the said sir William Brown had pay'd the sam'in before for him to Archibald Douglas". The King could hardly have been unaware of Colville's earlier connection with the Douglas party but it is probable that he did not know that the Comptroller had given assistance to the former Treasurer, Archibald Douglas of Kilsindie, after the latter had been charged with treason. This may explain Colville's sudden removal from the Comptrollership a fortnight later. The details of the alleged transaction were somewhat complex. Colville was said to have obtained the gift in 1528 and to have assigned it to three of Douglas's associates, for his behoof, after the summons of treason had been issued. Following Douglas's conviction, Colville induced these persons to renounce the assignation and then resigned the gift to the King, so that it could be re-granted to the bishop. The bishop then paid 500 marks to John Brown; the latter "convertit the sam'in to the onlie utilite of the said umquhile Archibald". In view of James's animosity towards the Douglases it is hardly surprising that these circumstances seemed to him to justify a charge of treason against one who had recently been a trusted servant. Having fled to England, Colville returned to answer the charges against him on 18 July 1539. The King's Advocate announced that he would not proceed with a charge of assisting the Douglases, nor with another of having treasonable communication with George Douglas in Newcastle. For the rest Colville "submittit

1. ADS, 10, f. 177; Intra, Appendix, 24, No. 11 k.
2. APS, ii. 354.
3. Probably whilst Colville was there as commissioner to treat for peace with England in June - July 1533 (TA, vi. 154).
his purly and simple and refferit him alutirly to the kingis gracios will".

Even if James was not disposed to be merciful, Colville was prepared to pay £1000 for a remission. Apparently restored to favour, he acted as one of the Auditors of an account rendered by Cardinal Beaton in December 1539. On 20 July 1540 decree was pronounced against him for £379 due to Thomas Tod, burgess of Edinburgh, for wax, spices and other goods furnished to the Household some four years earlier. He must have died within the next two months, for on 22 September 1540 proceedings on the treason charges were re-opened against one of his sons. Between December and March decrees of forfeiture were pronounced against various members of his family, and his goods were seized as escheat. After this mean-spirited action, it was perhaps only just that the King and the Treasurer should have taken responsibility for paying Colville's official creditors. On James V's death Colville's widow and children lost no time in seeking a reversal of the forfeiture, which they duly obtained on 12 December 1543.

James V's last Comptroller, David Wood of Craig, had been appointed master larderer in 1528. During his term of office, two important improvements were effected in the position of the Comptroller. When the fees of the Household

1. APS, ii. 353-4.
2. TA, vii. 248, 375.
3. Ibid, 63.
4. ADC, ii. 491.
5. APS, ii. 365.
9. ER, xv. 534.
officers were increased in 1537, the Comptroller's still remained at the old figure of £80, which had been in force since James IV's reign. On the other hand, under the new organization of the Household, the Treasurer and Comptroller were no longer permitted to have six servants as "household men". Therefore on 20 February 1540 the Auditors, on the King's direction, decided that both should have "for their estait yerlie" 500 marks, "to their servandis honorable sustentatioun, according to the Kingis graciis honor".

Then in September 1540 Wood and Kirkcaldy, the Treasurer, tried to protect themselves against fraudulent claims. Both claimed that they had "in the last chekker takin allowance of mony gret sowmes ellis payit be thame, the qhilkis sowmes remainis ever in thair comptis and thai have na acquittance therof, and gif the personis to quhome the allowancois ar maide wald heireftir raics extractis of the said thesaurar and comptrollaris comptis to craif the samyn agane, gif thair conscience wald serve thame, thai mycht of new caus and compell the saidis thesaurar and comptroller to mak payment agane to thame ... sen thai haif na acquittance to schaw, qhilk may returne to thair utir heirship". Accordingly proclamation had been made on 19 September 1539, charging all persons with claims to submit them before the next Exchequer. At the Auditors' command, on 2 September 1540, a further proclamation was made at the mercat cross of Edinburgh, "and all personis chargit inlikewis at the dur and wyndo of the chekker hous". None having appeared, on 7 September 1540 the Auditors decreed that "the saidis creditouris sall never be hard heireftir to craif the saidis sowmes nor the saidis thesaurar nor comptrollar sall nocht be baldin to pay the samyn in tyme tocom".

1. ER, xlii. 123, xvii. 173.
3. ADC, iii. 494-5.
The only extant account rendered by Wood, for the year 1539-1540, shows that the cost of the Household had risen to £19,229. Although his charge amounted to £23,224, nearly £7000 of this total was drawn from sources other than the Property. His superexpenses were £2665. Expenditure, therefore, had increased out of proportion to revenue and, notwithstanding the rise in the latter, the financial problems of the Comptroller seem to have been no nearer solution. Apparently between 1540 and 1542 the King assigned £10,000 a year out of the clerical taxations to support the Household. After James's death there was a sharp fall in revenue, occasioned partly by the reversal of the Angus and Glamis forfeitures and partly by Queen Dowager obtaining her conjoint fee lands, worth about £10,000 a year. Despite this, as Wood complained, the Regent Arran held "a great house and is at mair sumptuous expenses nor umquhile our said soverane lord held in his tymes". Parliament therefore agreed, in March 1543, that the revenues of the abbeys and priories held by the late King's illegitimate sons should be paid to the Comptroller. He was removed from office a few days later.

In the twenty-seven years 1516-1543 only three persons held office as Comptroller. Apart from Colville's dismissal in 1539, appointments to and removal from the post appear to have been governed, not by the political situation, but by the Comptroller's own willingness or ability to bear the burden of office. Even if the King and his advisers had wished to dismiss the Comptroller, the number of persons capable or desirous of filling the office was so limited, that they were unwilling to risk being unable to find a replacement. For the same reason from

1. ER, xvii. 273, 276, 277, 297.
2. AFS, ii. 424.
3. Ibid.
1526 the Comptroller had the right to be consulted on the disposal of the Property. His admonitions concerning the excessive cost of the Household, especially when backed by the threat of resignation, would always be heeded, even if they could not affect any permanent reforms or retrenchment. Compared with the magnificence affected by English and Continental rulers, the Scottish royal Household was organised on modest, even economical lines. Nevertheless the funds at the Comptroller's disposal were rarely adequate to meet its expense and, whatever increase might be affected in the crown revenue, it seems that it was always matched by a rise in royal expenditure.

1. APS, ii. 304; ADC, iii. 263.

XI. The Treasurer's Account: Revenue

It is easier to show how the Great Chamberlain lost his financial powers, than it is to trace the exact manner in which these were taken over by the Treasurer and Comptroller. In 1425 these two latter received money on the Chamberlain's behalf, in 1426 on their own account. In 1425 the Chamberlain received £58 from bailies of burghs, £145 from custumars, £32 from sheriffs and the bulk of his receipts from the issues of the chamberlain ayre (£244) and amercements of forestallers (£41). Apart from repayment of the superexpenses of his last account (£210), his expenditure was confined to items connected with the chamberlain ayre or with the Exchequer. In the last account extant, that of 1435, the Chamberlain's receipts and expenditure related entirely to the issues of his ayre and the amercements of forestallers. Skene had five Chamberlain's rolls of James II's reign in his custody, the latest being that for 1456, and arrangements were made to audit the Chamberlain's account in May 1515, but none of these has survived.

Just as several years elapsed before the Comptroller obtained the same powers over the finances of the Household as those formerly exercised by the Chamberlain, so the responsibilities of the Treasurer do not seem to have been settled until the middle of James II's reign. In the year 1433-1434 Thomas Cranston, the King's receiver general south of the Forth sub Thesaurario Soocie constitutus, intrusted with the rents of both property and ward lands. His expenditure included money and goods delivered to the Comptroller for the Households of the King and Duke of Rothesay. The account of Sir Walter Haliburton of Dirlton, Treasurer, for 1438,

1. ER, iv. p. xiiij-xxv. 4. Infra, Appendix 1; ADC, iii. 31.
2. Ibid. 428-31. 5. ER, iv. 597-603.
3. Ibid. 668-671.
shows that between 25 June and 21 July he drew £96, mainly from bailies of burghs and customars but, because it is incomplete, it does not show how this sum was expended. There is little information concerning the Treasurer during the rest of James II's reign and 1450, 1451, 1456, 1458 and 1459 appear to be the only years in which he held office as an Auditor. In 1456, however, the abbot of Holyrood acted jointly with the Comptroller (Napier) and Ninian Spot in letting crown lands. As in 1438 the Treasurer continued to draw some of his funds from customars and bailies of burghs, with occasional payments by ballivi ad extra. On the other hand the Comptroller received casualties from the sheriffs.

The only surviving Treasurer's account for James III's reign presents quite a different picture. Between 4 August 1473 and 1 December 1474 the bishop of Glasgow received a total of £3240 19s. 9d. mainly in the form of compositions, including those of the justice ayres of Dumfries, Kirkcudbright, Wigtown and Ayr. The "chargis of the last jakkere" show that the sums charged against him by the Exchequer rolls were all connected with the sheriffs' accounts.

In view of the loss of nearly all the material relating to preceding reigns, the present analysis of the powers and duties of the Treasurer must be based on the conditions obtaining under James IV and James V. If the Comptroller figured more

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8. **TA**, i. 1-12.
prominently in the financial administration it was because he had a greater number of subordinates, upon whose integrity and efficiency he was dependent. The Treasurer's revenue was both larger and more directly under his control; hence he played a less active part in the Exchequer, where indeed his presence in person or by deputy during the whole sitting was not obligatory until 1537. Thus in the Exchequer of 1535 the routine duties of receiving money and attesting payments were fulfilled by Nichol Crawford, the Justice- Clerk, and George Marshall, the acting Treasurer depute. Marshall had been authorised to sign warrants on behalf of William Stewart, bishop of Aberdeen, the Treasurer, when the latter was sent as ambassador to England in February 1534, and continued to act on his behalf until February 1536. That the Treasurer could be absent from his post for two years shows that his position was considered to be of greater dignity than that of the Comptroller, who was obliged to give constant attention to his office. Even when they were not sent on embassies the Treasurers appear to have been able to devote most of their time to non-financial business, playing a more active part in the Council than the Comptrollers. In 1517 the Treasurer, but not the Comptroller, was chosen to sit on the Secret Council. This situation was repeated in 1542 and it was not until 1545 that the latter became ex officio a member. After 1526 no gifts or discharges affecting the Casualty were valid without the Treasurer's signature, an arrangement ratified by James V on a number of occasions, including new appointments to the Treasurership. In 1533, however, a respite to the

1. APS, iii. 455.
2. Intra, Appendix, 43-9, 52-4.
3. ADC, iii. 419; TA, vi. 239.
4. Ante, 22.
5. ADC, iii. 105; APS, ii. 414, 598.
6. APS, ii. 304, 328; ADC, iii. 281; RSS, ii. 2264.
inhabitants of Liddesdale was allowed to pass the privy seal, although lacking the Treasurer's subscription, because the Lords of Council stated that it had been made with their advice "and thocht be thame for the commoun weile". 1

Whilst it was preferable that the Treasury and Comptrollary accounts should be audited soon after the main Exchequer each year, they were not tied to a definite date. On 3 July 1494 the abbot of Cambuskenneth "offarit him reddy to mak his compt of the office of thesaunary", having demitted office a few days earlier. 2 The account of his successor, the abbot of Paisley, was not closed until January 1497, but appears to have undergone some interim examination in November 1495. 3 David Beaton of Creich submitted one account for the period February 1501 to September 1502, his next being rendered more than three years later, after his death. 4 It was not until 1507 that annual accounts came to be the general rule. 5

Similarly it was not till after 1501 that the accounts were set out in a more or less standardised form. 6 In his first account the abbot of Paisley's receipts were classified under general headings, in his second they were entered chronologically. 7 With minor variations, in the sixteenth century accounts the

1. ADC, ii. 410.
2. ADC, i. 351.
3. TA, i. 209, 218, 256.
4. TA, ii. 1, 163.
5. TA, iii. 211, iv. 1, 143.
6. The MSS from 1489 to 1504 also show considerable variations in format, neatness, and size of page, the last varying from 8.2 x 5.8 inches to 15.2 x 11 inches, but 19th century rebinding has made it difficult to draw any conclusions from this evidence.
7. TA, i. 209-217, 312-8. Marginal notes in the second account (e.g. "ongeratur in rotulis") suggest that this may have been a draft. (MS Treasurer's Account 1496-8, ff. 41, 43). These notes have been omitted from the printed text.
charge was arranged in the following manner: receipts from sheriffs, compositions of justice ayres and chamberlain ayres, other compositions, subdivided by subjects, certain minor sources of revenue and taxation. These may now be examined in turn.

Receipts from sheriffs were charged according to the responses extracted from the sheriffs' rolls. In 1506, £4106 was charged in this manner and in 1509, £3121, but in 1513 no more than £257, the difference being explained by a change in accounting practice. Hitherto the responses had included sums paid as compositions, the sheriffs being allowed the full casualties of ward etc. and a responsio being entered against the Treasurer for the amount of the composition. If therefore a composition were charged according to rolls, it had to be omitted or deleted from the list of compositions in the Treasurer's account. By 1513, however, all compositions were charged as such, whether or not allowance had been given to a sheriff, thus avoiding a possible risk of duplication or confusion. Sums charged extra rotulos included those for which allowance had not been given to a sheriff. On the other hand, a retiring Treasurer might continue to be charged by the rolls for some years after demitting office.

Though the compositions of the chamberlain ayre were last charged in 1517, those of the justice ayre continued to form a considerable source of income. In 1539-1540, the Treasurer received £1874 from compositions of the ayre of Dumbarton and £1740 from that of Dumfries. These compositions, which were fixed by the

1. Infra, Appendix, 30; TA, iii. 3, iv. 384.
2. ER, xi. 356-357, 369, 373, 384; Infra, Appendix, 41.
3. TA, i. 160, 210-1, ii. 189, iv. 140.
5. TA, i. 217, 272, iii. 31-2.
7. TA, vii. 250.
Treasurer and compositors who accompanied the Justiciar, were not included in the estreat sent to the sheriff. On payment of the composition the person compounding was entitled to obtain letters of remission. Those unable to pay ready money granted a bond or found surety for the amount due. At Inverness on 6 July 1510 the earl of Caithness became surety to the King in the books of compositions for the remissions of his tenants and servants dwelling in Caithness. Although there are such references to the books of compositions, the earliest surviving example of such a book is as late as 1574-6. Since particulars of each transaction were entered in the books, only the total for each ayre figured in the Treasurer's account. He was not, however, charged with the full amount, but only with the sum actually recovered the remainder being carried forward as the rests of compositions until paid. On occasion the Treasurer might pay the expenses of the ayres, which were otherwise defrayed by the sheriffs.

Under James II the Council fixed some compositions of ward, non-entry, relief and marriage, but from the beginning of James IV's reign Compositors assisted the Treasurer in this task. During James V's minority their office developed into

1. Ante, 114.

2. For an example of a "componitur" in the justice ayre at Bervie, 1490, see ADC, i. 426. This is in Scots. Other examples (in Latin) are to be found in Fraser, Chiefs of Grant, iii. 56-8 (1510), Scotts of Buccleuch, ii. 167 (1535).


5. Treasurer's Accounts (Leven and Melville series).

6. TA, ii. 3-4, 166-7, vi. 9. In 1474 the compositions were entered at length in Treasurer's account (TA, i. 6-10).


10. TA, i. 313; ADC, i. 120.
one of considerable importance. In March 1514 Queen Margaret authorised the
appointment of three Lords of Council, including the Treasurer and Clerk-Register
to sign all gifts of casualties and to record them in a "buch of compositionis".  
From 1526 the signatures of the Compositors, besides the Treasurer, were requisite
for such gifts. In April 1528 it was decided to appoint three, "quhilk sall
concurr with the thesaurar in the making of compositions, and that nathing pas
without the avis of the sadis compositors". Accordingly the bishop of Galloway,
the abbot of Cambuskenneth and Lord Erskine were "adjunit to the thesaurar for
disponyng apoune all wardis, reliefs, maresgis, respectis, remissionis, eschetis
and all uthir casualiteis that sall happen within this realme". After being
signed by the Treasurer and two compositors, the signatures were to be presented
to the King, who was to be notified before the compositions were fixed for "gret
casualiteis". When Robert Cairncross was appointed Treasurer on 19 July 1528
the King, at his request, named five Compositors, two of whom were to form a quorum.
At the same time he instructed the Auditors of Exchequer that, although in the past
the King and Treasurer had signed discharges of casualties independently, in future
none was to be admitted that was not signed by both. These regulations continued
in force for the remainder of the reign. Thus, when James was in France in
February 1537, he granted the non-entry of Drumlanrig to James Douglas and directed
the Treasurer and Compositors to sign the gift.

Although the books of compositions are mentioned in the early part of James IV's
reign, once again no examples have survived. Some compositions are recorded in

1. ADC, iii. 13.
2. ARR, ii. 30b.
3. ADC, iii. 274-5.
6. ADC, i. 369; TA, ii. 9-10.
the register of the privy seal, corresponding to sums charged in the Treasurer's accounts 1 but, since the compositions were fixed before the signature was subscribed by the King, it is certain that this cannot be the record so described. It appears therefore that the composition books are equivalent to the register of signatures kept by the Treasurer, of which the earliest surviving volume is that for 1561-2. After 1708 this register continued to be kept by the King's Remembrancer, until the final abolition of signatures in 1847. Although the later volumes are in chronological order, it is significant that the earlier ones are divided into sections, e.g., charters, wards, non-entries and reliefs, escheat goods, remissions and respites, which correspond to divisions in the charge of the Treasurer's accounts. 2 After each signature the composition payable was noted.

According to Sir John Clerk, "Compositions were of old, and still are of two kinds; one was in some measure proportionable to the value of the feu, and the other flowed from the King's bounty, and was called a gratis composition, because it never exceeded ten merks". 3 Both types of composition were entered in the register, James V having provided that "all casualiteis that happenis to be gevyn free to ony his liegis be elikwis subscrivit be the saidis thesaurare and compositouris". 4 Nevertheless, because the Treasurer was not charged with any items, "suppos thai pertainit to his office", remitted, discharged or assigned by the King, only those upon which compositions were payable were entered in his account. Except in 1491, when Sir William Knollis charged himself with £5610 14s.

1. RSC, ii. 2648, 2943, 4184.
3. Clerk and Sorope, 187. The practice of charging 10 merks for a gratis composition appears to have arisen in the 17th century.
4. ADC, iii. 275.
5. TA, i. 220-2.
"as is contenit in the buiks of the comptare particularly examinit upon compt", the accounts listed the compositions in detail. This was necessary because the Treasurer was only accountable for sums as they became payable, the remainder being carried forward to subsequent accounts. On 30 August 1532 the abbot of Holyrood, Treasurer, sued David Blair of Adamton, for £36 19s. which the latter had promised as a composition of relief, "and throw the said Davidis promitt the said venerable fader chargit him with the said soume in his comptis". Unless the Treasurer died before a composition fell due, he or his executors could be held liable for collecting the whole amount. Allowance was given for sums subsequently assigned or remitted. On 25 March 1511 the Auditors of Exchequer were notified that the King had remitted £100 of 900 marks due by John Murray of Blackbarony. "And becaus the remenant of the said soume is thankfully outred, paiit and allocit as oure compositioun buiks beris", the King directed that the £100 should also be discharged and deceased to Murray.

Bonds for compositions, accepted by the Treasurer, were recorded in the books of Council. On 4 May 1542 Patrick Gray of Buttergask and his cautioners granted bond for 10,000 marks for a new infeftment of the lands and lordship of Gray, 3000 marks being payable at Whitsunday 1542 and the remainder in four half-yearly instalments of 1750 marks. On 29 July 1543, however, the Regent Arran notified the Treasurer that this bond had been discharged and directed the Clerk-Register to delete it from the books. As each instalment of a composition was paid, the Treasurer granted a

1. TA, i. 168.
2. TA, ii. 179, 185, 190.
3. ADOS, i. f. 109.
4. TA, ii. 184.
5. TA, i. 243-4; RSS, i. 634.
7. ADG, iii. 452, 495.
8. Ibid, 516, 532.
discharge for it.

Defaulting debtors might be sued for payment\(^2\) and bonds often contained a penalty clause stipulating double payment in case of failure.\(^3\) Equally the whole transaction could be held null and void. On 4 July 1511 Malcolm Macleod of Lewis granted bond for the composition of non-entry of lands, to be paid in the form of 1786\(^\frac{3}{2}\) marts. These were to be delivered "gude and sufficient stuff on fute" at the haven of Stornoway, within twenty days after each term of payment "or quhen the schip or schippis cumis for thaim". Failing delivery the infeftment of the lands was to be void and Macleod "now as than and than as now renuncis the samyn to oure soverane lord for evirmare".\(^4\) On 4 February 1497 Anthony Keith was ordained to pay the remaining 200 marks of a composition of 1000 marks for the ward and marriage of Pitaligo, within ten days. Failing payment, "it salbe lefull to the Kingis hienes til dispone apone the said warts and mariage til quhat persone or persons he plesis," in which case only 300 marks were to be refunded to Keith, the remaining 500 being forfeited "beacous of the costis and expenses sustentit be the Kingis hienes in the wanting of the soume abone expremyt".\(^5\)

Because, like other superiors, the King was under no compulsion or obligation\(^6\) to grant charters, he could exact payments for these from all grantees, whether

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1. ADC, iii. 44, 451-2; Infra, Appendix, 82-4, No. 20. It should be noted that the printed Treasurer's Accounts from Vol. vi. onwards omit, without indication, the majority of entries relating to compositions. E.g., in the account for 1538-9, 73 out of 89 entries of compositions of charters are omitted.

2. ADC, i. 127, ii. 371.

3. ADC, i. 376-7; ADC, ii. £. 82.

4. ADC, 23. £. 10; For other compositions paid in marts see TA, ii. 186; FR, xii. 253.

5. ADC, ii. 66-7.

6. Craig, Jus Feudale, ed. Clyde i. 434.
burghs, churches and colleges or crown vassals, the sums forming the first division of the compositions charged in the Treasurer's account. Vassals paid for all renewals of their infeftments, including charters of conjoint infeftment and those erecting lands into a barony. Alienations required the King's confirmation or licence and, when lands had been wadset, the debtor required letters of regress, to ensure his re-entry after redemption. Compositions were probably based on the value of the lands concerned, but there is no evidence of the existence of a fixed scale, such as that obtaining in the eighteenth century, when purchasers were required to pay a sum equal to one-sixth of the valued rent.

A vassal required a charter of new infeftment, if his lands had reverted to the King, such reversion being comprehended under the general name of recognition. For as Skene states "Cognoscere is to know and understand, recognoscere is to know again or at the 2. time to understand .... And if it happens the vassall, or possessor ... to committ ane fault or crime, quhairby he tynis and fore-faultis the landes: the superiour hes entresse and regresse to the propertie of the landes, and may recognosc the samin, and as it were the second time vindicate to himselfe the propertie thereof. Swa the samin landes, quhilkis were first propertie to him, and thereafter tenmendrie, be reason of the alienation, nowe becomes againe propertie and returnis to their first nature and condition". Recognition might occur "quhen twa

1. TA, iii. 21, iv. 338.
2. TA, ii. 177, v. 103.
3. TA, iii. 15, v. 166.
4. TA, ii. 180, iv. 167.
5. TA, v. 168, 170, vi. 271, 291, viii. 5.
7. Clerk and Scrope, 187.
8. DVS, Recognition.
or mair partics contendis be way of deede and armes, for the possession of landis, the superiour thereof may recognosce and sequestrat the samin, untill it be tried, quhill of them is lauchfull possessor."

On 17 June 1510 decree was pronounced against Archibald, earl of Angus, finding that the lands and barony of Kirriemuir had been in the King's hands for 45 years by reason of non-entry and that the "by-run mailes", amounting to £1000 yearly were due to him "and the saidis landis to remane with his Hienes, ay and quhill the payment thairof". But, "because the said mailes were of greater value that all those lands", Angus renounced his right and paid the King 5000 marks for a charter of new infeftment, which was granted to him on 1 August 1510. In this case also the lands were said to have been "recognist".

The most usual cause of recognition, however, was the alienation of more than half of lands held by service of ward and relief. "Recognition properly in the practioque of this realm, is quhen ony vassal, or free tennant, haldand his landes be service of warde and relieue, sellis and annalis all and haill his landes with their pertinents, or the most paert thereof, without licence, consent, or confirmation of his over-lorde. In the quhill caise, all and haill his landes, alsweill nocht annalied, as annalied, and halden as said is, may be recognosced and resaised in the superiourues handes, and baith the propertie and possession theirof perteinis to him to be bruiked, or disposed be him, at his pleasure, quhairof divers and sindrie practioques are extant in the Register in the daies of King James the Fourth,

1. DVS, Recognition; cf. AFS, ii. 134; ADA, 53, 206; ADC, ii. 110.
2. Fraser, Douglas Bk, iii. 194-5.
3. RMS, ii. 3489; Infra, Appendix, 83, No. 20 e.
4. Ibid.
of gud memoris". Recognition was effected by letters under the quarter-seal, executed by a messenger. Then the vassal might ask that the lands be "let to borgh" to him, "that is to repledge them, findand plege and caution, that he sall be reddie to do to his superiour anent the saides landes, all that equitie and lawe requiris". Lands which were not let to borgh within a year and a day were forfeited. If the Lords of Council found that recognition had not been incurred they advised the King to release the lands, otherwise they dehorned them to belong to him in property.

A vassal who had thus forfeited his lands might regain them on payment of a large composition, there being a number of instances of this in the latter part of James IV's reign. In 1511 the earl of Crawford paid 1000 merks for a charter of new infeftment of the barony of Glensak, following upon its recognition. It should be noted that recognition, for whatever cause, affected not only the tenant in chief but also his own vassals. In 1518 Gilbert Gray of Scheves complained that, although the barony of Scheves had been reconnoised, his overlord "dois na diligence nor intendis to ask the said landis to borgh ... quharethrow the saidis landis fall yye ane yeir unnder the said recognitioun unloosit or askit to borgh be him, and thairthrow to be forfeitit to the Kingis grace and dome of properte to be gevin

1. DVS, Recognition; Craig, Jus Feudale, ed. Clyde, ii. 953, 959; Fraser, Stirlings of Keir, 298.
2. AD, ii. 185; TA, ii. 391, iii. 127, 335.
3. DVS, Recognition; APS, i. 575; AD, i. 22; Fraser, Scotts of Buccleuch, ii. 58; Memorials of the Montgomeris, ii. 64-5.
4. Fraser, Douglas Bk, iii. 186-7; RSS, i. 3484.
5. AD, ii. 230; AD, i. 71, 16. ff. 42-3.
6. TA, ii. 9, iii. 21-2.
7. TA, iv. 165.
thairupoune, to that intent he may mak compositioune for the hale landis and to get
new infeftment thairof, that I sall thairthrow tyne my said tenandry in gret hurt
and prejudice to me and expres contrare justice as I understand.\(^1\) The sub-
vassals, however, were bound to assist their over-lord in payment of his composition.

On 14 June 1510 the Lords of Council freed Sir Oliver Sinclair of his bond to infekt
John, lord Fleming, and Sir Alexander Seton, because they had failed to pay their
part of his composition for the barony of Herbertshire. \(^2\) Again, the earl of Angus
had not to pay the whole 5000 merks for his composition of Kirriemuir, but was
assisted by his vassals. On 23 July 1511 Thomas Maule of Panmure and Robert Liddal
of Panlatly bound themselves to relieve him and his sureties at the King’s hands of
the composition for their lands, which they themselves paid to the Treasurer. \(^3\)

In the year 1541-2, when the Treasurer received just under £10,000 for composi-
tions of charters, compositions of wards, non-entries, reliefs and marriages pro-
duced £6214. \(^4\) Although compositions brought in less than the nominal value of the
casualties, as charged in the responde books, they might still amount to large sums.
Thus the non-entry of Innermeath which was charged at £5500 in the responde book in
1541, together with a further £200 for relief, had been sold in 1535 for £2000.

Skene’s recommendation that such casualties should be granted “to sick persons as
shall pay and deliver greatest soumes of money and satisfaction therefore, swa that
he wha payes most to the King shall be preferred to all others, notwithstanding any
consanguinitie, affinity or other causes whatsoever,” appears to have been in

\(^{1}\) ADC, 31. f. 142.

\(^{2}\) ADC, 21. f. 194; TA, iv. 151.

\(^{3}\) ADC, 23. f. 64; Infra, Appendix, 83-4, No. 20 e.

\(^{4}\) TA, viii. 6, 12.

\(^{5}\) Infra, Appendix, 55, No. 14 e.; TA, vi. 245.
accordance with earlier practice. It was possible, however, to buy only a portion, say one-third, of a ward. Marriage could be sold separately; for instance, John Dunbar of Mochrum paid £456 13s. 4d. in 1501 for the marriage of the son and heir of Alexander Stewart of Dalwinton. A vassal, who failed to marry a suitable person chosen by the King or his donator, became liable to pay double avail of his marriage, that is twice the sum which could have been obtained as tocher. The marriage of a feuor of crown lands could be sold, if this casualty had been expressly stipulated in the infeftment. Little else need be said about these compositions, except that when the lands of a tenant-in-chief were in ward or non-entry, the King might collect, sell or dispose of the casualties due from his vassals. Thus in 1531-2 the Treasurer received a large number of compositions in respect of casualties of free tenants of the earldom of Crawford, which was then in non-entry. The same condition obtained in relation to vassals of the Church, during the vacancy of a see.

In 1541-2 compositions of escheated goods, remissions and respites produced £4449. Only remissions granted extra itinera, otherwise than in a justice-eyre, were comprehended in this section of the accounts, and the compositions were not due until the grantee had raised his letters of remission. Offences for which

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1. Proposals, f. 55.
2. TA, v. 290.
3. TA, ii. 15.
4. DVS, Maritagium; ADC, i. 181-2, 195, 240, 244.
5. RSS, ii. 2392.
6. See Ante, 95-112 for a full discussion of these casualties.
10. TA, ii. 168.
composition was made included absence from the army and raids, leaving the realm and residing in England without licence, defacing messengers and bringing in false coin. 

Respite were for short periods, e.g. 20 days, but occasionally for as long as 19 years, and persons might also compound for temporary relaxation from horning. Probably because both affected the crown's right to escheats, compositions for licences to go abroad and for letters of legitimization were included in this section. In February 1534 James V ordained that "because we understand that granting of lettres of legitimation to divers persons has done us hurt and prejudice and takin mekle profitt fra us that wald haif fallin to us, that tharfor in tymes cuming that na sic lettres be grantit but compositioum making tharfor with our thesaurar, that geif we be hurt the ane way we may be relevit be the othir way; and tharfor in tymes cuming that na signatour be ansuerit at our salis without our thesauraris consent and subscriptsion as said is".

In the accounts up to 1518 escheats were separated from remissions but thereafter the two were combined. Not only compositions of escheats were charged upon the Treasurer, but in some cases the escoat goods themselves. In 1515 he received from the abbot of Holyrood £582 13s. 4d. of the money pertaining to the late bishop of Aberdeen. In 1541 James Kirkaldy of Grange accounted for £1503 15s. in gold from the coffers of Sir James Hamilton, counted out at Holyroodhouse, in presence of himself, the parson of Dysart, and Master Henry Balnave. More of Hamilton's money was also recovered and further sums were realised from the sale of his sheep, cattle

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5. TA, ii. 169, vi. 10, 176. 10. TA, v. 8.
and grain. Cattle belonging to Sir James Colville were also sold. On 21 July 1541 gold and jewellery, forming part of William Hume's escheat, to the value of £242 5s. were weighed out in the King's presence, and delivered to John Mosman, goldsmith, "witth uther gold wark to be meltit in ane grete lingot".

Although the sheriffs were responsible for escheats in the first instance, by an Act of 1487 they were required to bring these in for the King and the Treasurer. The latter dealt with all escheats, even those of persons convicted in the sheriff court. So flourishing did the trade in escheats become that in 1528 the Lords of Council found it necessary to ordain that "in tyme tocum na eschatc be gevin of ony persouns unto the tyme the saidis persouns be callit and convict". Where the escheat resulted from bastardy and there was a surviving widow, the crown's right was limited to half the deceased's goods. Because the King could not retain lands which were held of a subject superior, he had the right to nominate a new vassal, and similarly to present a new tenant for an escheated lease. Not all escheats involved a person's entire goods, an instance to the contrary being provided by the escheat of tallow, for breach of the statutes prohibiting its export. Wreck of the sea was the King's escheat, unless he had granted his right locally to a subject, but by a statute of 1430 wrecked ships were only escheated if they belonged to a countries "quhilkis cysis and kepis the samyn law of brokin schippis in thare awin laDde," and otherwise not. In 1511 the Treasurer received 20 marks from Thomas Corry of Kelwood, for a bark (cimba) called the Pikoard and the goods therein, which had suffered shipwreck.

It is now necessary to consider some items of revenue which did not appear regularly in the Treasurer's accounts, the first of these being lands in the King's hands. Whilst the management of the crown property formed an integral part of the Comptroller's office, as early as 1478 the Treasurer had a recognised power of leasing lands which had fallen into the King's hands as part of his casualties. Thus in the account for 1541-2, part of the sum charged for wards etc. represented the rents of the ward lands of Craigie Wallace, which had also figured in previous accounts from 1538 onwards. Between 1501 and the end of James IV's reign his Treasurers accounted for the rents of lands in his hands by apprising for debt, by ward and by escheat. Only a small proportion of the lands falling into the King's hands were dealt with in this manner, most being disposed of on payment of a composition, whilst the chamberlains appointed for the more important estates, who accounted on the property roll, were under the jurisdiction of the Comptroller.

In 1502 the Treasurer was charged inter alia with the rents of the ward lands of Garlies, set to John Dunbar of Mochrum for £14s. 13s. 4d. annually, and with the rents of the lands of Aberchirder, which had been apprised to the King. On 20 April 1502, the prior of St. Andrews received a tack of the lands and barony of Glenbervie and others, "quhilk is fundin be the lordis of our soverane lordis console in our soverane lordis handis be errour", the rents being charged in the Treasurer's account in 1505, with other rents, including those of the lands of Flunton, "in the King's hands by reason of the escheat of the laird thereof, set to the lairds of Cally and Caitgirth". Payment ceased to be due should composition

1. ADA, 60; c.f. TA, v. 7.
2. TA, vii. 73, viii. 11-2.
3. TA, ii. 18, 194, iii. 28.
4. TA, ii. 18, 193, iii. 27.
5. TA, ii. 194.
6. TA, iv. 171.
8. TA, ii. 18.
9. Ibid, 193-4; RSS, i. 804.
made for new infeftment or non-entry. Between 1513 and 1534 no effective leases were granted of lands in the King's hands.

Lands falling into the King's hands included the temporalities of bishoprics and abbacies, during vacancies. Until intimation of the bull of provision the King had the right to exercise any patronage or right of presentation, which power he might delegate to others. Similarly lands and other revenues, including second tithes and casualties of superiority, might be retained in the King's own hands or granted to the vicar-general, another ecclesiastic, or even a layman. On 1 May 1507 the temporality of the bishopric of Ross was granted to the late bishop's executors for one year, on payment of a composition of 600 marks. In March 1516 James Ogilvy, postulate of Dryburgh, received a gift of the temporality of the bishopric of Brechin "for his supportation and furnysung of his expens now passing in the realme of Ingland in the kingis ambassiatry". He was, however, required to account to the Treasurer for any receipts in excess of £300. When the temporality of the vacant abbacy of Newbattle was granted to James Haswell in 1529 his composition was "gratia", but Robert Reid had to pay £200 in 1541 for the temporality of the bishopric of Orkney with the disposition of all vacant benefices.

2. TA, v. 7, 106, vi. 177.
3. AFS, ii. 133; ADC, i. 334-5; RSS, i. 3322.
5. ADC, i. 116; RSS, i. 3018, ii. 2439. Donaldson, *Scottish Reformation*, 38.
6. RSS, i. 1469.
7. Ibid, 2727.
8. RSS, ii. 193, 3974.
In 1441 John Fife, the King's receiver within the sheriffdoms of Aberdeen and Banff was charged with certain revenues of the vacant bishopric of Aberdeen, but not with others, "because he has not yet levied the aforesaid rents, nor does he know at present to what sums they extend, nor has he brought a rental with him to the Exchequer, and therefore he is to be charged with the said rents in his next account".1 In 1466 and 1467 the receiver of Fife was charged with certain revenues of the vacant bishopric of St. Andrews.2 Only in one case, however, has the account for a vacant bishopric survived, namely that of Moray in 1537-8.3 This was signed by seven Auditors, including the Clerk-Register, who also attested the totals. It shows that the total charge by the revenues of the bishopric and sale of rents in kind amounted to £1736 5s. 5d., 1000 merks of which was paid to the Comptroller on the precept of the three collectors of its fruits, namely the Treasurer, the Master of Household and Oliver Sinclair. The remaining free revenue, after deductions and payment of pensions and other standing charges, appears to have been delivered to the Treasurer.

In practice composition was made for the new prelate's admission to his temporality. In 1491 the Treasurer was charged with £200 as the composition made with Master John Guthrie, elect of Ross, "for the anna of the temporality".4 In 1512 the abbot of Jedburgh paid £300 for admission to his temporality.5 In 1530 the bishop of Moray paid 500 marks and the King's servants

1. ER, v. 94-5. His next account (1442) has not been preserved.
3. Exchequer Accounts (various) No. 4.
5. TA, i. 197.
6. TA, iv. 394.
received sheep, lambs, cows and a bull from the abbot of Melrose in part payment for his admission to his temporality. £205 11s. 2d. was realised on goods apprised by Laurence Bickerton, messenger, from the tenants of the abbot of Dunfermline, who had failed to pay the sums due by him. On 11 August 1530, the Treasurer agreed "to supercede the lettres raisit to poynde for the temporality of Dunfermling" for one month, and was content "gif the abbot and convent pleis the kingis grace in the meyntyme".

Although in James V's reign the profits of the coinage fell within the Treasurer's part of the revenue, this was not the case in the fifteenth century. Whilst he received them in 1464-5, in 1443-4 they were paid to the King's steward and in 1442, 1466 and 1468 to the Comptroller. The last moneyer's account to figure in the Exchequer rolls was that for 1476, the profits of which were paid into the King's coffers. On 5 February 1497 the Treasurer received £20 from Thomas Tod, the moneyer, "of the cunyeel silvir of the pennyis," and thereafter the coinage formed a normal part of the charge of his account. This charge, however, was based on the more detailed Mint accounts, which have not survived. Thus in 1527 £385 was charged according to an account examined by the Treasurer, Comptroller and other Auditors, and in 1529-30 £606 10s. as appeared in the books of the warden and deputy warden, "particularly written and examined." The profits in these years, although around the average for the period of James V's minority, were much less than the

7. ER, viii. 392. The mint accounts are examined by Cochrane-Patrick, Records of the Coinage of Scotland, i. pp. cxviii-cxxxv.
8. TA, i. 312.
10. c.f. Ibid, 294, vi. 16, 274.
sums realised by his father, or by himself after reaching full age. In 1511-2 they amounted to £5793, with further sums of £127 10s. and £611 from coining unwanted or broken silver and gilt plate and £1089 from coining 23 links of the King's great gold chain into Unicorns. In 1536-7 a mere £493 was derived from the coinage, but between 20 May 1538 and 18 August 1539 the Treasurer received no less than £2255 from the Master of the Mint. In 1540-1 he obtained £4785 for silver coinage and a total of £402 for gold and in 1541-2 £3587 and £503 from these sources respectively. These figures are, perhaps, indicative of the extent to which the debasement of the coinage was employed as a means of raising revenue.

Between 1502 and 1506, sums were charged in the Treasurer's accounts for the "fee" or profits arising from the great seal. In 1502 £406 6s. 8d. was received and a further £144 was due by bonds. In 1506 the charge amounted to £456, apart from two bonds, £210 was charged for the fee of the signet. At other times, however, the profits of the great seal and the signet, like those of the privy seal, appear to have formed part of the perquisites of their keepers.

The last minor item of revenue which need be noticed is the revenue derived from the King's ships. In 1496 the Treasurer was charged with £90 due by bond from James Wood, master of the Douglas, who paid £45 for each "raise" (voyage) "in and furth", and £60 due by bond from John Irwin, to whom the Cristofir had been chartered for one year ending at Whitsunday 1497. Like his father, James V,
allowed his ships, some of which were simply armed merchantmen, to be chartered for trading voyages. When a charter party between the provost of Edinburgh and George Wallace, "skippar of the kingis greit schip", for a voyage to Dieppe or Veere was produced for registration in the books of Council on 7 December 1534, the Comptroller bound himself to relieve the latter "of all expensasis necessar to be maid tuiching the furnissings and apparing of the kingis schip and marynaris feis for the furing of hir to uthir partis that the kingis grace and his thesaurar aucht or suld furnis of resoun for his part". Wallace bound himself to "mak just compt of the fraucht of the said schip to the kingis grace officiaris deput tharto".

In 1539 the Treasurer was charged with 200 merks as the profits of the King's ship called the Mare Wyliebe, set to John Anderson, indweller in Leith, for that sum yearly "to be paid freely, all charges being deducted". After the King's death the Mary Willoughby and the Lyon were sold to John Barton for £550C, which he paid out, the "gudis takin be him and his complices the tyme he wes in weirfair in the saidis Lyon and Mary Wilies"; in other words the profits of a piratical or privateering voyage.

The King was entitled to all "hoards" or treasure-trove. On 21 May 1503 9s. was paid to a man who brought 70 "hurd pennyis to the King to see". In 1541 the Treasurer received £11 19s. from Robert Paterson "found by him by chance in a certain urn". Such windfalls, however, cannot be accounted part of the ordinary revenue. Extra-ordinary revenue, including taxation, will be discussed later.

1. TA, i. coxxvi.
2. ADD, iii. 430-1.
4. Exchequer Accounts (Various) No. 8; Although badly stained a partly illegible, this account bears a number of marginal notes, e.g. "Producit preceptum", which are of interest in point of auditing procedure.
5. TA, i. 132, 199, 207, 213, ii. 140, 436, 441-2, iv. 509, vi. 158.
6. TA, ii. 372.
7. TA, vii. 386.
8. Infra, Chapter XIII.
XI. The Treasurer's Account: Expenditure

If the expenditure in the Treasurer's accounts is more varied and in far greater detail than that in the Comptroller's, much of it has been examined at some length, and for present purposes it is only necessary to examine the main features of the accounts. These can be traced in the earliest complete account, for 1473-4. Expenses on the King's person, mainly clothing, amounted to £639, similar expenses for the Queen to £757 and for the Prince £72. Expenses ad extra, consisting of payments to messengers and the like, totalled £628, the delivery of the Exchequer precepts coming under this head. Liveries for "hensmen" and yeomen of the stables cost £225 and £30 was spent upon the chapel royal. Pensions payable by the Treasurer, with certain expenditure authorised by the King's precepts, amounted to £303, and further payments of £291 were made to members of the Household and others, under the heading of "expensis in rewardis". £59 was expended in the King's alms, and clothing for the King's sister, Lady Margaret, who was boarded at the priory at Haddington, cost £139. With £753 for "expensis maid upon the artillery and workmen," for particulars of which reference was made to the "buke of the comptaris deliveransis to the Masteris of Werk", the whole sum expended by the Treasurer during the year amounted to £3896 10s. 9d. Totals were given for each page and for each class of expenditure, these figures, as in the Household books,

1. See particularly the introductions to Vols. i–iv of the Accounts of the Lord High Treasurer.
2. TA, i. 13, 28-9, 39, 42.
4. Ibid, 55, 63-4.
8. Ibid, 74.
being authenticated by the word "Tenet". With slight variations the above classification of expenditure remained in use until 1537, albeit the length of the accounts varied considerably, according to the amount of money the Treasurer had at his disposal. Thus in the period from September 1503 to February 1505, with the assistance of a large portion of Queen Margaret's dowry, David Beaton was able to expend no less than £61,130 12s. 9d. and was still left with over £9000 in hand. Between August 1525 and June 1526, however, John Campbell of Lundy spent only £2575 8s. 9d., as against his charge of £34,3210s. 1d. With the appointment of James Kirkcaldy of Crange to the Treasurership in March 1538, the form of the accounts was changed. Henceforward the main division of the accounts was by months, each month's expenditure being subdivided according to its nature, viz. the King's person, expenses on ships, payments to messengers, the stable, livery clothes and the King's special precepts. In consequence it was no longer possible to ascertain the total amount of any class of expenditure during the period of the account. In the year 1541-2, Kirkcaldy spent £34,493 11s. 10¾d., but his account does not disclose how much of this sum was expended under any given head.

For present purposes, however, the accounts must be analysed in a different manner. Firstly, a distinction must be made between expenditure which was "ordinary" and that which was not. Ordinary expenditure consisted of fixed payments for fees, pensions, liversies, etc., due by letters under the privy seal, but occasionally allowed otherwise. In 1533 the Treasurer received allowance for "basing silver" due to James Calder, cook, in 1531, "of the quhilk I tuke na allowance in my last comptis, and efterwart was fundin ordinair". In 1538 £20 was

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1. TA, 1. 741 of Ante, 211.  4. TA, vi. 380-444.
2. TA, ii. 479.  5. TA, viii. 117.
3. TA, v. 251, 269.  6. TA, vi. 95.
paid for the Whitsunday term to four trumpeters, "quhilkis has gottin thair giftis of ordinare under the Prive Seill". In December of the same year, at the King's command, the Treasurer paid £21 as back wages to Michael Gardun, gunner, "quhilk was in Dunbar, and enterit in ordinar at Witsunday, ... quhilk was nocht payit monethlie in ordinar as the uthir gunnaris was, quhilk this instant moneth". Like the gunners, the crossbow-maker, the keepers of the King's ships and a few others were paid monthly, but most fees were paid termly or yearly. In March 1535 James V instructed the Lords of Council to appoint an advocate for the poor, who was to receive £10 yearly from the Treasurer, "and at our auditouris of our chekker sall allow the samn to him in his comptis, becaus it is to the honour of God and wele of justice". Despite the fact that the Treasurer's accounts were in book form, a grant of pension might provide for its registration in the Exchequer rolls. Although some pensions were made payable out of the King's coffers and others from his casualties, no practical distinction was made between these in the accounts. Alexander Wight, cutlar and spear-head maker, was to have £20 yearly for his service to the King "in making of his quhinzearis, knyvis, speirheidis and Jedburgh-staufis-heidis", payable "of the reddiest of his gracios casualties and cofferis be his thesaurar". Apart from pensions unconnected with any office, the Treasurer paid persons not in the Household, for example the King's maker of gilt studs, his arrow maker and his carpenter. On the other hand, some persons were allowed to draw sums from more than one source. A gift to Nicholas Roy, the King's master

1. TA, vi. 444; RSS, ii. 2607-2610. 7. RSS, ii. 187, 2282, 2690.
4. ADC, iii. 435. 10. Ibid, 4165, 4185, 4359.
5. TA, v. 239-42. 11. BR, xv. 459.
6. RSS, i. 2040.
mason, on 22 April 1539, entitled him to 10 merks monthly, half payable by the Treasurer out of the casualties and half by the Comptroller out of the great customs of Edinburgh, together with a weekly fee to be paid by the Master of Work, "quhen he wirks at cure soverane lordis werk, siolik as utheris masonis gettis". All liveries, including those of the Household, were furnished by the Treasurer. In 1512-3 £957 was expended under this head and in 1533-4 £2730. In 1508 John Andeger was granted six French crowns monthly, or the equivalent in Scots money, and a gown, doublet and hose yearly, as required. On 17 December 1515 each of the six minstrels received 6 "lyocht franches crownis", as composition "becaus thai war wount to get twys ilk yere, viz. Yle and Witsunday, ilk tyme, goune, doublat and hois, or ellis ilk persone six pundis ten schillings in money for their leverayis and abilyementis". Some, though not all, of the King's servants, received fixed annual payments for their liveries in lieu of clothing. Finally regarding the Treasurer's ordinary expenditure, it may be noted that from the latter part of James IV's reign this included certain payments in connection with the Exchequer.

The remainder of the Treasurer's expenditure, comprising the greater part of the sums disbursed by him, was variable and not subject to any annual limit. Here again a distinction falls to be made between payments which were under his direct control and sums advanced by him to meet future expenditure and for which the

1. RSS, ii. 3002.
4. RSS, i. 1670.
5. TA, v. 54.
recipient would be called to account. Because the Treasurer delegated some of his duties to subordinates, the first named must include all payments made on his behalf.

Thus the account of the abbot of Holyrood for June - September 1537 distinguished between the disbursements of the Treasurer, Thomas Karjoribanks, the Treasurer-clerk; and Dene John Wilson. An earlier Treasurer-clerk, James Kinoragy, received licence to seal the lands of Belhelvie "for the outred and payment of certane souez of monye for the quhilkis he standis dettour to divers merchandis of Edinburgh, for merchandise takin be him to the kings use fra the tyme that he was thesaurare clerk, and for the outred thatrof the kings hienis infeft him in the saidis landsis, park and fisching, after thai wer recognist and appreciate to the kings use".

Though generally prolix in their particulars of expenditure, some parts of the Treasurer's accounts, appear to be copied or abridged from original books or papers, now lost. In that for 1511-2 reference is made to the books of "petty comptis". Entries were also based upon bills or account books submitted by saddlers, cordiners, tailors and other persons, to whom payments were due. In 1474, £20 19s. 11d. was paid on Archibald Edmonston's bill of expenses for the King's stable and horses, "particulare examinat at the Chakkere". On 1 August 1536 the Treasurer made compt and reckoning with the cordiner, armourer, lorimer, smith and saddler, for goods furnished by them, according to their accounts. In January 1539, Arthur Littlejohn was paid for boots, shoes and slippers provided for the King from

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1. TA, vi. 327, 332-4.
2. RSS, i. 2403.
4. TA, iI. 219, iv. 206, 211, 403.
5. TA, i. 66.
6. TA, vi. 287.
1 October 1537 to 24 September 1533, "as his bill of compt subscribit with Johane Tannandis hand beris, qhilk was omyttit and nocht ressavit in the last chekker".

The first division of expenditure, comprising purchases for the King's wardrobe, was simply headed "Rex" or "Pro Rege", but in 1505-6, more fully "Vestimenta Regis et Regine". The headings "Codex Regius" and "Codex Regine" in the account for 1521-3 may indicate the existence of special wardrobe accounts but, on the other hand, may only be section headings. Between 6 June 1522 and 8 April 1524, the yeoman of the wardrobe kept an account book for small purchases and expenditure. Items bought by the Treasurer were delivered to the master of the wardrobe or his subordinates.

In the year 1507-8 no less than £972 was paid out for the King's alms and offerings, which included altar offerings, payments for masses and gifts to religious houses, as well as charitable gifts. Until 1863 the royal charity and bounties included payments and gowns to the beadsmen or blue-gowns. Until 1832 charitable payments were made through the King's almoner, but under James IV and James V the bulk of disbursements under this head were made by or on behalf of the Treasurer, the Almoner receiving a small sum, amounting to £3 per week in 1494, for

1. TA, vii. 132.
2. TA, i. pp. clxviii-clxxxvii.
3. TA, ii. 20, 197, vi. 73.
4. TA, iii. 34.
5. TA, iv. 420, 423; cf. TA, iii. 55, where the purchase of a chain is said to be "enterit in the Kingis quare of this compt".
7. TA, i. 145-6, v. 371, viii. 68.
8. TA, iv. 43.
10. Ibid. ccii-ccov.
the King's "alimose". In the accounts up to 1506 a separate section was devoted to payments for the furnishings of the Chapel Royal.

A large proportion of the payments made by James IV's Treasurers were entered in chronological order under the general title of "Bursa Regis", expenditure under this head in 1506-7 amounting to £3583 12s. 6d. Probably this arrangement was found unsatisfactory, for after 1530 the expenditure previously comprehended under one title was sub-divided among several others. At that time the management of the King's purse was placed wholly in the hands of the pursuance, of whom something will be said later. Miscellaneous expenditure, not handled by the pursuance, was divided into payments on the King's precepts, payments for the King's dogs, payments to heralds and strangers, and to messengers and pursuivants and the expenses of justice-eyres. Brief particulars may now be given of some of these items.

The King's precepts were for varying amounts. For instance in 1530-1 1000 marks was paid to the Secretary for his expenses as ambassador to Rome, £30 to John Bellenden for "translating of the cronykil" and £5 to "ane cuke in the Kingis kichayne callit Rogye". In 1531-2 royal warrants discharging or remitting

1. TA, i. 229, v. 306-7, 390, vi. 31.
2. TA, i. pp. cxxxii-cxxxviii, iii. p. 77.
5. TA, v. 439, vi. 35.
7. Ibid, 441.
8. Ibid, 449.
payments were placed in a separate section. Where the warrant directed the Treasurer to deliver clothing or material, the price was entered in the accounts.

Payments for the expenses of messengers or pursuivants carrying royal letters or precepts were made by the Treasurer in 1473-4. An Act of 1481 provided for payment of these expenses when the letters were delivered to them. In October 1528 the Lords of Council fixed the sums payable by the Treasurer at 6s. 8d. a day for a herald, 5s. for a macer and 4s. for a courier. In 1531-2 payments to pursuivants passing on the King's errands totalled £102 15s. 4d. Payments to the heralds, however, were placed in the separate section, together with those of "strangearis", namely envoys and messengers from England and elsewhere.

Some of the goods purchased by the Treasurer were obtained from agents or suppliers abroad. Between 1503 and 1512 Jerome Friscobaldi acted as James IV's agent in Flanders and elsewhere. His account was engrossed in the Treasurer's account for 1506-7. Money was sent to him for various purposes, but in general he was paid for goods already supplied. In 1504 the Treasurer received 18 ounces of "drawin gold" from him, "of quhilk I knew nocht the price, for caus thare com na writing with it, na yet na man to ask payment tharof".

1. TA, vi. 62.
2. TA, vii. 91, 415; Compare the warrants printed by D. Hay Fleming, Mary, Queen of Scots, 501, 506, 511 with the entries in the accounts, e.g. KS Treasurer's Account 1566-7, f. 61.
3. TA, i. pp. colxxiv, 50-1.
4. APS, ii. 139.
5. ADC, iii. 286.
6. TA, vi. 52-61.
8. TA, ii. 227, 236, iii. 89, 269-71, iv. 365.
9. TA, iii. 278. See also James Simeon's account of purchases for the King's ships 1511-2. TA, iv. 300-7.
10. TA, iii. 55, iv. 294-5, 365; BR, xi. 600.
12. TA, ii. 293.
On occasion, however, a person might be sent over from Scotland to purchase goods for the King. In 1505 John Merchiston, mariner, went to Flanders, "to by takil for the schip". The Treasurer would furnish all or most of the money required in advance, the recipient being required to render an account on his return. In 1532 James Sornegeour, the King's almoner, was given £2034 7s. 7d. for purchases in Flanders, "for the quhilk the said Maister James sall answar and gif compt at his hame-cuming". James V gave Charles Murray a precept upon the Treasurer for £114 16s. to buy timber in Denmark in April 1539. Whilst there he also bought horses and hagbuts, so that, after he accounted on his return in October 1539, nearly £100 was due to him. Two months later he was sent back with more money for horses and stud mares.

Few original accounts of such expenditure are now extant. One such was rendered before special Auditors of Exchequer on 10 April 1539 by Arthur Sinclair, who had received 400 angel nobles from his brother, at the King's command, "to by hym horsis and uther small thingis in Denmark". At the audit it was found that his superexpenses amounted to £43 19s. 4d., this sum being refunded to him by the Treasurer. Another was rendered on 15 July 1542 by John Barton, Robert Barton's son, who had been employed on several missions abroad. This was in three separate sections, the first relating to money received from the Treasurer, "furth of the Kingis grace boxis", in 1538, for the purchase of copper, gunpowder and saltpetre in Denmark. In the second section Barton was charged with sums received from

1. TA, iii. 85, 136, 327.
2. TA, vi. 151.
5. TA, viii. 151-3. Barton's account is now bound in with the MS Treasurer's Accounts for 1541-3, to which it bears no direct relation.
Cardinal Beaton in France and expended on wine. 1 The third section related to 2000 francs received from George Home in Dieppe for equipping the King's ships. 2 Although Barton was left with about £53 in hand, his expenses were "unreckymnit quhat plesis your lordschips to mak me", which was answered by a curt memorandum: "Na expensis allowit to the compter be the Auditouris, quha referris the samyn to the Kingis grace". 3

So far, accounts of money advanced by the Treasurer for special purposes have been dealt with. Now it is necessary to consider advances to permanent officials, namely the pursemaster and the masters of works. As already noted "Purse Regis" in the Treasurer's account embraced all kinds of miscellaneous payments, including money given to the King for playing at cards or dice. 4 Apparently in the early part of James IV's reign the Treasurer supplied the King with any ready money he might require. 5 Perhaps to relieve himself of the need for constant attendance, from December 1504 onwards the former made regular payments "to the King himself in his own purse". 6 On 21 August 1512, however, the Treasurer sent £10 10s. to Robert Forman, dean of Glasgow, "to begyn the new compt," and thereafter the latter received sums destined for the royal purse. 7

During James V's infancy no occasion would arise for the services of a pursemaster but, soon after his "erection" in 1524, William Hamilton of McNairstoun was

3. Ibid, 157, 162.
4. TA, ii. 96-7, 119, 124-5.
5. TA, i. 106-9, 169-172.
6. TA, ii. 471, iii. 194, 198, 205, 207, 365, 368, 399, 408, 414, iv. 74, 80, 135.
7. TA, iv. 371, 396, 400, 403.
appointed to the office. From October 1525, however, Henry Kemp of Thomastoun received sums for the King's purse, from which it may be presumed that he had superseded Hamilton. In 1529-1530 the Treasurer's account merely gave the total for payments to Kemp, under the general heading "Purse reeis", a fact which, taken with the new classification adopted for the Treasurer's account in the following year, suggests that there had been some change in administrative practice. Certainly it appears that the purse was no longer under the direct control of the Treasurer.

Although George Cook was paid in December 1535 "for his laubouris doone in the writing of the comptis of the purs", only two fragmentary accounts are extant, the first ending and the second beginning on 3 March 1540. Between March and August 1540 John Tennant, pursuasmaster, received £1804, partly from the Treasurer, his clerk and servants, partly from other sources, including the King's "play-purse". "Play-purse" suggests that the King's cards and gaming were separate, and evidently highly profitable, activities which subsidised his "purse of expenses", but it should be noted that payments were made from the latter on this account. Excluding the superexpenses of his last account, between 3 March and 12 May the pursuasmaster expended just over £800. Regular payments of wages or expenses were made to the keepers of the King's dogs and to "ane woman of Falkland that weschis the schetis of the gardrops", but the miscellaneous expenditure is not readily classifiable.

1. RSS, i. 3273. 6. Infra, Appendix, 93, No. 22 b.
5. TA, vi. 262. 10. Ibid, 95, 97.
Apart from one payment on the Treasurer's instructions, most appear to have been made "at the Kingis graice command". This suggests that the pursuayer accompanied the King and, on his verbal instructions, disbursed sums, including largesses to servants, workmen and other persons. In April 1533 John Barton gave drinksilver to the crew of the Salamander, "quhen the Kingis grace comoure the watter, in absence of his gracis pura".

Accounts of expenditure upon the royal works were rendered as early as the thirteenth century. Under James II and James III fabric accounts for Linlithgow Palace, Stirling Castle and elsewhere were enrolled in the Exchequer rolls, but these were based on more detailed account books. Money was drawn directly from the crown lands or the customs, but by 1469 the Treasurer was supplying the bulk of the funds required, and by 1473-4 this branch of expenditure appears to have come under his control. On occasion, however, the baliwad extra and customars continued to make payments for building and repairs, e.g., at Falkland 1513, 1527-8, and at Edinburgh Castle, 1515.

In 1492 allowance was made to the Treasurer of £129 for his expenditure upon Linlithgow Palace, "to masonis, quercouris, cartaris, workmen and wrightis, be his

1. Infra, Appendix, 98.
2. Ibid, 95; 98.
3. TA, vi. 394.
4. ER, i. 40-1.
7. ER, v. 11, vi. 415, 625-6, vii. 291.
9. TA, i. 74.
buke of expens tharofe examinit and schewin uppon compt. It should be noted, however, that this allowance did not form part of the main body of his account, but was set against his rests. Certainly most of the building recorded in the Treasurer's accounts was financed by advances furnished by him to the various Masters of Works, for which the latter were accountable. From December 1497 onwards payments for works at Stirling were made to Andrew Ayton. On 1 February 1507 the abbot of Dunfermline, Treasurer, the Comptroller and four others were commissioned to hear his accounts of the works on the castle, parks, orchards and stanks, the Greyfriars and St. Roche's chapel at the Brigend. Evidently these Auditors did not complete their task, for five months later a larger body was instructed "to here and ressave the comptis of Andro Aytoun, capitane of Strivelin, of all soumes of money ressavit be him of our soverane lordis casualite and cofferis", since 17 December 1497, and of his expenditure at Stirling and "the hewing and caryng of tymmer furth of divers woddis to the kings schippis in Leith". Similar advances were made for work at the kirk of Steill (Ladykirk) and Falkland Palace and there are references to accounts of expenditure at Lochmaben, Edinburgh and elsewhere.

Whilst the Masters of Works paid the workmen and day-to-day expenses at the building sites, the Treasurer remained responsible for the purchase of materials. This arrangement appears to have continued until about 1527 but, after the

1. TA, i. 204.
2. For the Masters of Works see McGibbon and Ross, Castellated and Domestic Architecture of Scotland, v. 515-539.
3. TA, i. 372, 384, 386-7, 389-90; ii. 81-3, 269-70, iii. 82-7.
4. MSS, i. 1422, 1515.
5. TA, ii. 85, 87, iii. 82-7.
6. TA, iii. 86-9, iv. 278. See also TA, i. pp. colxiii-colxlii, ii. pp. lxxix-lxxxv.
appointment of John Scrymgeour, the Master of Works himself seems to have assumed responsibility for all expenditure, his accounts being made up weekly.

Despite the change, the relationship between the accounts of the Master of Works and those of the Treasurer remained close. Scrymgeour's first account concluded on 21 August 1529 "and the buiks therof deliverit fra me to my Lordis Auditoris", evidently for the audit of Barton's first treasury account, which terminated on the same day. The total expenditure in his second account, for 1529-1530, was allowed in the latter's treasury account for the same year, "as is contenit in the said maister of werkis compt buks at mair lenth, and particularie writtin in the samyn". In 1530-1 the Master of Works received £1466 13s. 4d. from the Treasurer, as well as smaller sums from other sources, including £200 from the King's purse, "with the quhilkis the thesaureare has nowt to be dischargit". During the following year, however, payments by the Treasurer amounted to £2050 2s. 7d., this sum being within a few pounds of the total expenditure recorded in the Master of Works' account. Again, in the Treasurer's account for 1532-3, allowance was given for £2415 12s. 11d. paid to Scrymgeour, "as ane compt subsoravit be the said Maister Johnnis hand beris". Thus the audit of the Treasurer's account required at least a preliminary examination of that of the Master of Works. Scrymgeour's account for 1531-2 was also examined twice while it was still current, on 13 January 1532 by the Treasurer, the provost of Trinity and

1. Acts of Masters of Works (MW), i. passim.
2. Ibid, 1-114; s.f. the "dailie petty comptis" of expenditure at Inshargy, 1515, TA, v. 20.
3. MW, i. 1; TA, v. 332.
4. MW, i. pp. 1x, 55; TA, v. 389.
5. TA, v. 433.
6. TA, vi. 33-4; MW, i. 114.
7. TA, vi. 151. Scrymgeour's own account is lost.
Nichol Crawford, in relation to expenditure at Holyrood, and on 3 March 1532, in relation to expenditure at Stirling Castle, "in my Lord theesawaris chalmer within the said castell of Striveling". The final audit did not take place until March 1537, at which time all Sycygeour's accounts up to the previous December were audited.

Although the Treasurer made payments for works at Stirling to sir James Nicholson, he was under Sycygeour's supervision, and his expenditure was entered in the latter's account. By 1534, however, the works at Linlithgow were under the independent management of Sir James Hamilton of Finnart, with Sir Thomas Johnson as his deputy. Their first account, which closed at the end of January 1535 and was audited by the Treasurer, the provost of Edinburgh and Francis Bothwell, showed that their superexpenses amounted to £1198 4s. 2d. for repayment of which they were assigned certain sums out of the clerical taxation. Between 1 February 1535 and 31 January 1536 they received a further £1475 from the same source to finance work in hand. On 15 January 1536, James V issued letters under the signet, instructing the abbot of Holyrood (Treasurer), the Comptroller and the Clerk-Register, to audit their second account. On 1 February 1536 Johnson declared that he had "seeing this compt befor writtin and hes deliverit furtht the money of the samyn to the verkmyn in this compt buke forsaid aftir the tenor of the forsaid compt". For repayment of the superexpenses, amounting to £498 8s. 9d., the King made a

1. MW, i. 56, 74.
2. Ibid, ix, 56, 132.
3. Ibid, 103-111; TA, vi. 34.
4. MW, i. pp. xxiv-xxv.
5. Ibid, 130; cf. RSS, ii. 1935.
6. MW, i. 122.
7. Ibid, 130-1; This appears to be the only example extant of a declaration of account at this period.
further assignment out of the clerical taxation in excess of that sum, the surplus being charged in the next account. After this had been rendered in August 1536, Hamilton and Johnson were found to have some £54 in hand. Hamilton's expenditure was partly financed from compositions due by himself. Thus in 1537 the Treasurer was allowed 200 merks due for a ward and marriage, "because the said Sir James has charged him thairwith in his comptis made in this instant chekker apone the werkis of Linlithgow and Blaknes". Similarly in November 1539 Hamilton received a discharge for £4000 due as a composition of new infeftment "because for payment of the said soume the said James has gevin his obligatioun to oure soverane lord to compleit his werkis quhilks he hes begun". In April 1540 he received £300 from the Treasurer on the King's precept, "in parte of payment of the rest of his comptis for the werkis of Lynlythqw and Blaknes".

On 9 September 1539 Hamilton had been appointed principal Master of Works, and in the following month he had received £4000 from the Treasurer, "to compleit the Kingis wark in Strivingel, as the appointment and contract maid betuix the comptar and him thairupoun beris". Owing probably to Hamilton's subsequent fall from favour and execution, Scrymgeour's position appears to have been unaffected by this appointment. On the other hand, the experience of the Linlithgow works appears to have demonstrated the feasibility of financing such projects out of the clerical taxation. In fact, the Treasurer's payments to Scrymgeour in 1532-3 had come from

1. *MW*, i. 131; *RSS*, ii. 1935.
2. Ibid, 2147; Only their account for 1535-6 has survived, *MW*, i. 115-131.
5. *TA*, vii. 302; see also Ibid, 60, 91, 195.
this source. A special account, rendered in 1537 by the abbot of Holyrood, Treasurer, as collector of the church's share of the tax granted for the King's expenses in France, records payments to Scrymgeour totalling £4986 between 14 October 1536 and 5 September 1537.

About this time James assigned to the Master of Works all the arrears due by the church, not merely of this tax, but also of the tax of the three teinds imposed in 1531 and the great tax granted by the clergy in 1532. A commission under the quarter-seal, dated 17 December 1538, appointed the same Auditors for the accounts of the subcollector and the Master of Works. Between 23 December 1538 and 21 December 1539 Scrymgeour received in all £3633, £400 of which formed part of 1000 marks lent by the King to the burgh of Edinburgh out of the taxation, Scrymgeour having obtained decree for payment as the King's assignee on 18 September 1539. Payments through the Treasurer clerk, Henry Balnaves, totalled less than £600, namely £116. for munitons and £464, "for the furnessing of the munitioun and the buy bark". Somewhat larger sums were paid in 1538-9, but these were not recorded in the Treasurer's account, and in one instance were stated to have been taken "furth of the tour of Halyruishous". A similar payment occurs in Scrymgeour's account for 1539-41, and it seems likely that these sums came out of the King's reserve funds or coffers. Certainly the Treasurer's accounts record little in the way of payments to Scrymgeour, except his fee as Master of Works. In 1538-9 he noted that he had

1. TA, vi. 150-1.
2. Ibid, 361-3.
3. MW, i. pp. xiv-xv.
4. Ibid, 196. The original commission is bound up with the MS account.
5. Ibid, 197, 200-1; ADOS, 10, f. 187.
6. TA, vi. 445; MW, i. 200-1.
7. Ibid, 239, 269.
8. TA, vii. 200, 335, 479, viii. 103.
received "fra the kingis grace awin handis as is belewit be the compter and contenit in the compt of his grace awin expensias," and in 1541 he charged himself with £50, "be deliverance maid to him be Johnne Tennent to the furnessing of the caichpule of Falkland". Probably both of these payments were made out of the purse of expenses. But between December 1539 and September 1541 all but £750 of his receipts of £5396 was drawn from the clerical taxation. He himself was responsible for payment of the expenses of collection and for suing defaulters for payment.

As in his earlier accounts, Surrayeour remained accountable for payments to his subordinates, and for the work executed by them. Otherwise, the form of his accounts had changed, not merely by the addition of a charge, which had not been necessary so long as the bulk of his funds were drawn from the Treasurer alone, but also in the division of the discharge, no longer made up on a weekly basis but grouped under headings, e.g. lime, free-stone, masons, barrowmen, etc., as in Hamilton's accounts. These appear to be taken, in part, from accounts or bills presented by his subordinates; for instance, "Certane expensias maid be Peris conforme to his bill of compt sene and exxhibit be Mr. Henry Bennavis and me". Most workmen were paid wages by the Master of Works, others of higher status, like Peris Rowan, who had succeeded Robert Borthwick as maker of the King's guns, were entitled to fees out of the property or casualty, amounting in his case to £5 monthly "quhen he wirkis"; but only £3 "quhen he wirkis nochit".

1. MW, i. 239, 269.
3. Ibid, 290-1; ADC, iii. 408, 490, 493, 502, 504, 509, 515, 530.
4. MW, i. 197, 200.
5. Ibid, 123-7, 201, 203, 205, 252, 257.
8. RSS, ii. 1213.
Like his predecessors in 1474, Scrymgeour included artillery and munitions within the scope of his duties, but here the Treasurer himself had direct responsibilities. On 2 March 1518 the earl of Arran protested that "sen he had oft and divers tymes requirit the thesaurer to mak the artalyerie redy, that gif the falt be fundin in deffalt of the furnysing thoroof it suld turne his to na prejudice sen he had requirit the samyn oftymes". In 1532-3 the Treasurer, not in this instance acting through the Master of Works, incurred considerable expenditure for arms and ammumition. After 1537-8, when Scrymgeour defrayed the cost of artillery and munitions from funds provided by the Treasurer- clerk, the Treasurer assumed direct responsibility for this expenditure, precise details being recorded in a separate section of his account. His payments in the four years 1538-1532 amounted to £1465, £1514, £1170 and £1291 respectively.

A detailed account of the expenditure of Sir George Galbraith, Master of Work, for "the Kyngis rowbarghe byggyte in Dunbertane" and other ships, amounting to £517, was entered in the Treasurer's account for 1494. During the rest of James IV's reign the Treasurer incurred a considerable amount of expense for materials and labour for shipbuilding. In the year commencing 8 September 1507, no less than sixty-four payments, amounting to nearly £3000, were made to Sir William Melville, Master of Works, "to the schip werk". In 1511-2 another Master of Works, Sir

1. MW, i. 175, 193, 201, 229-34; TA, i. pp. cxxvi-cxxxiii, 74, iv. pp. lxiii-lxiv.
2. ADO, iii. 117; in 1523 the Treasurer was himself appointed Master of Artillery. Ibid, 173.
3. TA, vi. 155-165.
4. MW, i. 201, 229-34.
6. TA, i. 245-54.
8. TA, iv. 44.
Walter Ramsay, received sums "to pay the werklie wageouris of the schippis ... as his buk and the buk of petty comptis beris in thame".  

On 11 January 1516 an officer was sent to Leith, "for to warne Thomas Spanis wif, and Edward Cockburn to cum befir the Lordis auditouris of the schip comptis," and two days later another went there to summon certain witnesses and to warn William Brownhill "to here thame be sworn and admittit in the schip comptis tuiching the said William". Although Brownhill had been connected with the building and equipment of James IV's ships there is no evidence that these accounts affected the Masters of Works. Certainly, in James V's reign, they appear to have had little or no responsibility for the ships, except to provide for their guns. Most of the work on ships seems to have been carried out under the Treasurer's supervision, John Barton and other skilled persons being employed as necessary on an ad hoc basis.

Like the Comptrollers, the Treasurers were frequently superexpended. On 16 August 1495 Henry Arnot, abbot of Cambuskenneth, received a discharge under the great seal for his intromissions as Treasurer, but the King had to assign to him the rests of the estreats of the justice-ayre of Ayr, "for outred of our soverane Lordis dettis". In 1497 his successor's superexpenses amounted to over £3200, and the superexpenses of James Beaton in 1506 totalled £2447. Although Andrew

1. TA, iv. 284-9. Detailed accounts of the King's ships, artillery and other works, for 1512-3, have been preserved, but it has not been determined whether these are the Treasurer's or Ramsay's. Ibid, 452-530.
3. TA, iv. 284, 300-6, 486, 499.
4. MW, i. 175, 229-34.
5. TA, vi. 233-6, 381, vii. 140, 183-4, 189, 256-7, viii. 91, 94-5.
6. Fraser, Cartulary of Cambuskenneth, 31.
7. ADC, ii. 70.
8. TA, i. 271.
9. TA, iv. 141.
Stewart, bishop of Caithness had £2525 in hand at the close of his last account, he achieved this result by charging himself with 5000 merks, "given to the King by the accountant," and the bulk of the money had to be set off against his superexpenses as Receiver-General and his expenditure upon the infant Prince.

In February 1536 the superexpenses of the Treasurer and Treasurer-depute amounted to £1643, for repayment of which the King assigned to them certain unpaid casualties.

Again, like the Comptroller, the Treasurer could take allowance for payments which he had not actually made, until an Act of 1587 tried to put an end to this practice. The curious results of the system may be gauged from the career of Sir John Campbell of Lundy.

Campbell became Treasurer in January 1517. In the following August he petitioned the Lords of Council that "thar was certane clayth of gold ofte fra Angnis the lady Botwel to my lord governouris us and part of it payt, and becaus I grantit it was awand ye haf decretit that my land and gudis suld be pundit tharfor, aganis all us and lawis of this realme". The Lords agreed that their decree "be noocht prommocit, becaus this is the kingis deett, on to the tyme the thesaurer has maid his comptis". When the account was rendered a month later Campbell's superexpenses were found to amount to £1110. Presumably Lady Bothwell did not get her money. In July 1518 he again complained that "thar was divers persoun present awand soumes of money the quilk he couth gett na payment of", and that he had made "furnissing for the common materis of the realme" in so far as he

2. TA, vi. 268.
3. APS, iii. 457.
4. TA, v. 100; RSS, i. 2257.
5. ADQ, iii. 100.
could get credit. If he were paid, he could victual Wedderburn Castle, otherwise not. On 6 August he provided £40 for the purpose, but the audit in September showed that his superexpenses had more than doubled, to £2586, and by June 1522 they had reached £3893.

On 19 May 1525 Campbell once more addressed the Council on the subject of the royal finances. He owed "greet summes" to creditors and merchants, and the Chancellor had also, on his own credit, "furnist largeley to the kingis grace". The King "is and man be mair daily in chargis and expens nor he was wont to be, nochtwithstanding quhen greet summes fallis to the kingis grace uthir wais, quber throw thar is greet murmour of delapidacioun of the kingis casualitieis and na apperance how his graice sail be honorable furnist tharthrow in all thingis as efferis". The Lords of Secret Council therefore ordained that no casualties should be granted "during the tyme of thar auctorite". Furthermore they all signed an agreement to the effect that they would not "dispone nor geif nane of the kingis casualitie, conforms to the act maid be us tharapoun this samin day, nor uthirwais; and gif ony of us dois in the contrar heirof, the doar is sail pay to the thesaurar the summes promittit be him to my lord of Sanctandrois, lent for redy silver be him for the affairis of the realms, safer as ilkane of thaim geviss or delayis, or requestis to be geviv or delayit". Campbell had already agreed to repay £860 to the Chancellor in two instalments, on 1 August 1525 and 1 January 1526.

Unfortunately the loss of the Treasurer's account for 1524-5 makes it impossible to see how far the Secret Council were prepared to put their altruistic proposals.

1. ADC, iii. 123.
3. Ibid, 239.
4. ADC, iii. 221-2.
into practice. Certainly Campbell's position did not improve and, by July 1525, "the kingis officiaris quhen thai are chargit be the thesaurer to do service to the kingis grace in his erandis allegis that thai haif ha horsis nor their wags nocht sufficient, quharthrow divers materis concerning the commone wels of the realme ar postponit". By August 1525 his superexpenses stood at £4562 and, though this sum was reduced by cutting expenditure in the following year, it seemed that Campbell could only recoup his losses by remaining in office. In June 1526, however, he resigned, and the audit of his account seven weeks later showed that his superexpenses still totalled £3705. Although Campbell lived until 1563, he did not again hold financial office, but served the crown as an ambassador and a judge.

An assignment to Campbell of the casualties falling due in Angus and Forfar, for repayment of his superexpenses, was ratified by Parliament on 25 November 1526. Nine months later the King admitted that "be circumventioune and inoportune solistatoune we have gevin our uthiris lettres divers tymes ... inocontrare our said gift, quhilk we wald nocht have done and we haif been advertist of the verite or that it haif pertainit to the said mastir Johne". Being desirous to remedy this situation, James stipulated that any such letters should be invalid, provided that Campbell took the casualties "for als mekle avale as our thesaurer and compositouris may have for thaim or ellis the composition that utheris wald give for thaim

1. _APS_, ii. 296.
2. _TA_, v. 269; _ADC_, iii. 341.
3. _TA_, v. 243, 269.
5. _APS_, ii. 317.
Hence, even when Campbell's assignment was disregarded, his right to the casualties was duly acknowledged. In July 1528 the unfortunate sheriff of Forfar complained that, although the King, Treasurer and Lords of Council had assigned sums out of the estreat of the last justices ayre, Campbell was pressing for payment of the whole amount, "and as he knawis nocht to quham he suld obey". It was found that he should make payment to Campbell and no other. Only £1,396 12s. 9d. remained outstanding on 19 August 1532, when the Treasurer, William Stewart, intervened, claiming that Campbell was actually indebted to the King.

In fact Campbell's superexpenses had been reduced, not merely by repayment, but also by deduction of certain sums for which he had taken allowance but which were subsequently found not to have been paid at all. On 30 April 1529 Alan Stewart, who had been factor for two French ambassadors, alleged that Campbell had paid no more than £100 of a much larger sum which the King and Lords Regent had formerly ordered him to deliver to them, albeit he had "tane full allowance in his comptis maid in our soverane lordis chacker". Claiming that Campbell had not fulfilled his contract with him, Stewart thereupon surrendered all his rights in the money to the King. Though Barton had noted this allegation, it was left for Stewart, his successor in the treasurership, to take action more than three years later. According to him, Campbell was "awand gret soumes of money to the kingis grace" and, although he had produced an assignation by one of the ambassadors and a discharge by Alan Stewart, these should not be allowed, "becaus the samin ar purcheast be him in fraud of the king; and als that the samin ar suspect in the dait as he allegit". Nevertheless in June 1540 Campbell still owed 1000 merks,

1. ADC, iii. 265v.
2. Ibid, 248, 311v.
3. ADC, 38, f. 130v.
4. TA, v. 463-5; ADC, iii. 381v.
5. TA, v. 331v.
6. ADC, iii. 309, 381v.
which was assigned, on the King's instructions to David Lindsay of the Mount and his wife. Furthermore Campbell failed to repay the £360 advanced by Chancellor, James Beaton, in 1524 "to furnish the ambassadour in France". This sum was claimed by Beaton in February 1538 and again, eight years later, by his nephew, Cardinal Beaton, but in 1557 the latter's executor was still seeking repayment.

Campbell's apparent immunity from the demands of his creditors, which formed a marked contrast to the treatment accorded to Robert Barton, must be ascribed to the King's favour. It may be presumed that James V considered that his value, as an ambassador and crown servant, outweighed the considerable debts which he owed to the King and others. In any case, it is impossible to ascertain whether Campbell gained or lost by his tenure of the treasurership. No financial officer, however, could be certain that he would enjoy the same good fortune and, in a way, Campbell's career serves to illustrate the wisdom of a later Treasurer, James Kirkosaldy, in seeking to protect himself against any real or fictitious claims by his official creditors.

1. ADC, iii. 488.
2. Ibid, 464; Ante, 316.
3. ADC, iii. 464, 542.
4. Acts and Decrees, 14, £. 51.
5. Ante, 269.
On his marriage a King might expect to receive a considerable sum of money with his bride. Such payments were treated as revenue and were spent as such, often on the purchase of luxuries from abroad. On 20 March 1450 James II appointed Nichol Otterburn and John Dalrymple as his procurators to receive from the duke of Burgundy 20,000 éous as the second instalment of the dowry promised with Mary of Gueldres. Payment was acknowledged by letters under the great seal on 1 May following. Although no record of the disposal of the money has survived, there is a memorandum by Skene "to sie the roll of King James the Second in anno 1451 contenand the comptis maide be John Dalrumpill anent the resat of King James the second his toochergude and spending thereof." Since Dalrymple at that time occupied the position of King's merchant, acting for James II in Bruges, it may be presumed that he received and spent the dowry for the King in Flanders.

James III's father-in-law proved to be as impecunious as himself. Of the 60,000 Rhenish florins stipulated in the marriage contract, only 2,000 were paid, Orkney and Shetland being pledged for the remainder. About three years later, in February 1472, Parliament annexed the islands to the crown, which derived more permanent benefit from this transaction than from the payment of ready money to James II.

The unimplemented treaty for the marriage of the future James IV to Princess Cecilia, daughter of Edward IV of England, in 1474, provided for the payment of a

1. PRO, ii. 329, 345.
2. Tabill, p. 175.
3. PRO, ii. 329; ER, v. 616, vi. 115, 132.
4. ER, viii. pp. xl-xlii, xlviII. The marriage treaty is printed, Ibid. lxxvii-lxxxvii.
dowry of 20,000 marks (English) in instalments of 2000 marks. The first three having been duly paid in St. Giles' kirk, Edinburgh, the arrangements for the marriage remained uncompleted and in 1482 the provost and community of Edinburgh became bound for repayment of these sums to Edward, should it not take place. Henry VII proved less generous than his predecessor, for the treaty for the marriage of James and Margaret gave the Scots king no more than 30,000 angel nobles (£10,000 sterling), this sum being equivalent to £35,000 Scots. The first instalment was received at Edinburgh on 10 August 1503 and the last at Coldingham two years later. Since the money was paid in Scotland and was charged in the Treasurer's accounts, it is possible to see how rapidly it was spent. In his account ending in August 1506, a year after the last payment, James Beaton was left with £20,430 in hand. By September 1507 this had been reduced to £9312 and in August 1508 nothing remained, the Treasurer being superexpended to the amount of £2457. Some at least of the money found its way back to England, for the purchase of goods in London, but, because the dowry was not kept apart from other sums handled by the Treasurer, its exact disposal cannot be traced. Furthermore, James had to implement his part of the contract by infesting his Queen in lands to the value of £2000 sterling or £6000 Scots to support her after his death, and meanwhile to give her an annual allowance of £1000 Scots. This was duly paid by the Treasurer to Margaret's treasurer or almoner.

2. Ibid, xii. 787-92. The ratio of Scots and English money is that adopted in the Treasurer's accounts for charging the instalments of the dowry. (TA, ii. 196, iii. 33).
3. RMS, ii. 2740, 2868.
4. TA, iii. 210, 417, iv. 141.
5. TA, iii. 55, 256-8, 260-1, 291.
6. RMS, ii. 2721; Foederer, xii. 789-90, xiii. 57-8.
7. TA, iii. 37, 268, 271, 416, iv. 28-9, 217.
James V appears to have made a better bargain than his father. With his first wife, Magdalen of France, he received an annual pension of 30,000 francs and a dowry of 100,000 crowns of the sun, the county of Gien being granted to him on 26 November 1536 to complete the payment. Mary of Lorraine brought 150,000 livres tournois or crowns of the sun. These sums were received in France by Cardinal Beaton, who rendered two accounts. Considerable sums were expended in France but, on his return to Scotland, Beaton put 32,000 crowns in the "kingis boxis" in presence of the Treasurer, the person of Dysart and the provost of Methven, "as thai testify at the making of this compt". On 7 September 1539 a further 2400 crowns were disposed of in this manner and, when Beaton rendered his second and final account in December 1539, only a small sum of French and Scots money remained to be handed over to the Treasurer. Beaton was charged in his accounts with the rents of Gien for 1537-9, and in 1540 he paid the current rents, amounting to £3780 14s. Scots, to the Comptroller at the King's command. Such payments to the Comptroller appear to have continued until the end of the reign.

Like the Queens' dowries, taxation cannot be reckoned as part of the ordinary crown revenue, although, under James V, it was levied frequently. Even Purves, writing in the late seventeenth century, could describe it as "gratuitie", namely "that which is imposed by King and Parliament upon the Leidges as Taxationes which are not of any constant revenue or appropriat to the crown". Such payments might be termed taxations or contributions. According to Walter Bower, James I did not

1. A. Teulet, Papiers d'état, pièces et documents inédits relatifs à l'histoire d'Écosse, (Bannatyne Club), i. 123-34.
2. TA, viii. 1-3, 47-9, 62-3; Beaton's expenditure is examined ibid., xv-xxviii.
3. BE, xvii. 273.
4. APS, 11. 424.
5. Revenue of the Scottish Crown, 35.
impose a taxation on his daughter's marriage to the Dauphin but asked the Estates to contribute towards the expense. The distinction must have become uncertain, for 1468 the clergy gave their share of the cost of an embassy to Denmark "nocht be way of taxt nor contributiou bot of their sum fre will".

Bower, himself one of the Auditors and receivers of the levy for James I's ransom, drew a distinction between just and unjust taxation. In medieval Scotland, as in other states, taxation had to be justified by some immediate cause or pretext, such as the marriage of the King or his children, the defence of the realm, or the sending of an embassy. Thus, in granting £250 for an embassy to England in 1488, Parliament stipulated that the money was to be delivered to Richard Robison and Thomas Tod, "and falyseand that the said ambassiate pas nocht, the said depositories sal kelp the said money in thare handis to be gevin to the expensis of the next ambassiate that passis in sa fer as it extendis to". On the other hand, once the immediate purpose had been satisfied, arrears could be applied to any purpose, an instance of this being provided by the tax for James V's expenses in France, the arrears of which were assigned to the master of works. That monarch, however, appears to have had few scruples concerning the manner in which he raised or disposed of his revenue.

1. Scotichronicon, Bk. xvi. c. 12; c.f., Infra, Appendix, 5, No. 3 b, where this levy is described as a contribution.
2. APS, ii. 90. Note that in 1535 the terms "tax", "contribution" and "gratitude" are employed to describe one and the same levy. Ibid, 341, 344.
3. ER, iv. 654; Scotichronicon, Bk. xvi. c. 9.
4. Ibid, Bk. xvi. c. 13.
5. See Appendix, Section II, List B.
6. APS, ii. 182.
7. Ante, 311.
Whilst the taxes for embassies set out to raise a fixed amount of money, some of those imposed for defence were designed to provide and pay a certain number of soldiers. In October 1456, it was decided to establish three garrisons upon the Marches, amounting in all to 300 spearmen and 300 bowmen. "For the makyn and fyndyn of thair expens," on receipt of returns from the sheriffs, it was to be seen "how mony ilk lorde and frebaldar sell fynde, quhen and quhair". Again, in 1482, the Estates, considering the expenses incurred by the King in maintaining a garrison of 500 men in Berwick, undertook to "send and wage on thare expens" another 600 in garrisons elsewhere on the Borders, for three months. Half the garrisons were to be spearmen, receiving 2s. 6d. a day, and half bowmen, at 2s. a day. In January 1533 the burghs were ordered to provide "wageouris" to accompany the artillery to the Borders and were taxed for their pay, at the rate of 2s. per man per day. Out of a total of 302 men, Edinburgh was to furnish 75, with £225 a month as their pay. Similar levies were imposed upon the prelates and barons. Sir John Campbell of Lundy, who was to "reseeve the wageouris" and their pay, was appointed "capitan general till all the futbandis of Scotland".

Such levies appear to have been identical with the "tax of spears", of which there is mention in the Treasurer's account for 1497. On 2 September 1515 35 letters were sent to prelates and 81 to lords, sheriffs and barons "for the taxatioun of the thrietty penny and furnessing of men of were in all the partis of the realme", and five days later letters were sent to the prelates "in ane soharpar forme".

1. APS, ii. 45.
2. Ibid, 139-40.
3. AEC, iii. 397-5, 402-3.
5. TA, i. 312, 324.
6. TA, v. 36, "portis" in the printed text is a misreading of "partis".
Two months later the "taxt men of weir" were ordered to muster on 1 December. 1 In February 1517 Sir John Lindsay of Pitororie had been "laitlie in our soverane lordis service inbringand and makand compt of the taxacion of the speris within the shirefdome of Fiff". 2 The Treasurer’s account for 1517 shows that John Campbell of Lundy was charged with the tax of spears (\textit{taxa lancearum}) for 1516, apart from the sums received by Gavin Dunbar, canon of Aberdeen. 3 Since this was levied "for the furnissing of certane speris to the Bordouris", 4 it may be assumed that a tax of spears was, in fact, imposed to levy, equip and pay forces required on the Borders or elsewhere. 5 As in the case of other taxes, sums outstanding were assigned for other purposes. At Albany’s command the provost and community of Aberdeen applied the rest of the tax "to be takin up of the ix furnist speiris that passit to the bordouris" to the repair and building of their pier and quay. 6 In March 1516 the sheriffs of Dumfries and Wigtown and the steward of Kirkcudbright were directed to pay the rest of the tax of spears to the ambassadors who were being sent to France. 7

A petition by David Ogilvy of Inverquharity, in 1518, stated that he had been "chargit to half a speire" in the tax raised in Forfarshire, and that John Scrymgeour, marer, had received £6 for the half spear. 8 Reference was made by the Privy Council in 1547 to the "actis and ordinances maid of before for rasing and lifting ane furnist man of every wij mark land of auld extent furnist upon the expensasis

1. TA, v. 49.
2. ADC, 28. £ 183.
4. ADC, 31. £ 149.
5. In 1513 the burgh of Aberdeen was stanted to provide £400 for twenty "spears", each "spear" consisting of six horses, three being "ridand men" and three carriage horses. Extracts from Council Reg. of Aberdeen, 85.
6. Ibid, 94.
7. TA, v. 74-5.
8. ADC, 31. £ 149.
thereof, for the space of two moneths" and in 1552 it was enacted that every 40 merkland of old extent should provide a man to be sent to France. It is obvious, therefore, that according to the valuation of his lands, a freeholder might have to provide more or less than one spear.

Taxes falling upon all three Estates were imposed by Parliament, or, on occasion, by the Council. That for an embassy to England in 1524 was imposed by authority of the Council, perhaps reinforced to form a General Council or Convention. From 1468, if not earlier, Parliament granted a lump sum, to be apportioned among the Estates. As the basis of division altered, the proportion falling upon the burghs diminished. In 1468, and 1471 each estate bore an equal share, but thereafter, except in 1489 and 1491, the burghs contributed only one-fifth. The tax for the defence of the realm, granted in February 1522, was to be divided among the Estates "aftir the maner of the ald division" but, at that date, the "ald division" could not have been of long standing. In fact, at some date between 1501 and 1522 the clergy had been obliged to undertake a larger share of the burden, one-half, as against one-third for the temporal estate and one-sixth for the burghs.

Each estate's share being fixed, it was then necessary to apportion this sum amongst those liable in payment. When a tax was granted for an embassy to Denmark in May 1491 it was laid down that "certane of ilke estate convene in the blak

1. RFC, i. 75, 129-30; Dickinson, Fife, 394.
2. AOC, iii. 206-9. See Appendix 87-8, No. 21 e, where signet letters for its collection, stating that it was "deviset be the Lordis of our Consale", bear the authentication "Per dominos consilii etc.".
4. APS, ii. 90, 98, 102, 122, 219, 224, 234.
5. Infra, Appendix, 87 No. 21 d.
frees to provide for the said tax and for the sure payment thereof to be incontinent and likewise of the tax grantit to our soverane lordis mariage. But because each estate paid on a completely different basis, it is necessary to deal with them separately, beginning with the temporal estate or lords, barons and freeholders.

In 1455 the sheriffs were instructed to send in to the King the names of all barons and freeholders, together with the value of their lands, rents, possessions and moveable goods, 'alsone as thai may be extenty'. Apart from this isolated reference to moveable goods, until 1667 the basis of temporal taxation was the value of lands according to the old extent. In January 1468 provision was made for an inquisition in every shire and a return to be made of the "avale of ilk mannis rent". On receipt of these retours, the abbot of Holyrood, Sir Alexander Napier and Thomas Oliphant were to apportion the tax payable by the barons. Parliament having granted 20,000 merks in instalments for the marriage of the King's sister, Margaret, to Anthony, earl Rivers, on 26 March 1479 the sheriff of Edinburgh held an inquest and made a retour of the value of lands within the sheriffdom. This was examined and returned to him on 27 August 1479, bearing a warrant, signed by the King, for levyng 2s. on each pound's worth of land, except those in the King's hands or mortified to the Kirk. The levyng of the tax could

1. APS, ii. 224.
2. Ibid, 45.
4. APS, ii. 90.
5. Ibid, 122.
not begin until the returns from every sheriffdom had been received, examined and sent back. In course of time this delay became unnecessary, for the rate of tax could be assessed on the basis of the rolls of previous taxations. By 1492, therefore, the procedure had been modified. On 9 March 1492 signet letters were sent to the sheriffs, directing them to summon the barons and freeholders to the head burgh and choose an assize of twenty-four persons, who were to give up on oath the valuation of the lands within the sheriffdom according to the old extent. The sheriffs were then to levy 2s. on each poundland of old extent and bring the money, together with the tax rolls, to the Treasurer before the end of the month. 1 The old tax rolls were available for comparison, and, as the sheriffs were warned in 1522, "we will mak the roll that ye bring with you to be examinat with utheris qhillkis we hafe of before, and gif we find we be hurte be wrang taxation it salbe laid to your charge on the sharpest wis and ye to be punist thearfore". 2

In November 1532 messengers were sent to charge the sheriffs, stewarts and bailies "to tak cognociion of all mark landis of auld extent within the boundis of their office; and to retour the samyn under their selis agane to the Thesaurar", within eight days. 3 Similarly on 2 May 1556 the Lords of the Articles ordered a tax roll of all the lands in the realm, retoured according to the old extent, to be completed by Yule, so that "the baill number of pound landis of this realme", might be known. 4 Although the valuation of the lands according to the old extent was fixed and invariable, 5 not all lands were liable to pay taxation. For instance,

1. Infra, Appendix, 85, No. 21 a.; for a tax roll of Fife, 1517, see Dickinson, Fife, 394-407.
2. Infra, Appendix, 87, No. 21 d.
4. APS, ii. 604-5. Probably this was the valuation, of which a copy is printed by Murray-Ross, Revenue of the Scottish Crown, 131-182.
5. c.f. Fraser, Chiefs of Grant, iii. 282-3.
the tax of 30d. on each poundland in March 1538 was not to be levied upon the
crown property or feu lands, lands in the King's hands by reason of ward "and
kirkmennis landis pertenyng to thame be resoun of patrimony of thair kirkis".  
Of course, the incidence of taxation was also affected by changes in land-
ownership. On 20 June 1523 David Somerville of Plean obtained signet letters,
narrating that he held the barony of Plean, extending to £30 worth of land of old
extent "as the auld rollis of our schirefdome of Striving beris". In the last
tax granted to the Governor it had been ordained that each poundland should pay
6s. 8d., which the sheriff had claimed from the lands of Powis, granted by
Somerville's predecessors to the Queen's College beside Edinburgh, as well as from
his property lands. The letters therefore charged the sheriff to take cognition
whether the lands of Powis had been granted to the Kirk, and, if so, to cease
pointing for tax. On 28 April 1524, an inquest in the sheriff court found that the
lands had been granted to the Kirk and that the sheriff should desist from pointing
"except thar comon lettrea to destreyve spirituall lordis landis alsweill as
temporale landis".  
On the other hand, freeholders were entitled to certain
assistance in the payment of tax. In 1533 the Council understood "that divers of
the saidis barouns hes nocht all that hale living in thar bandis bot gevin furth
and brokit be ladyis of tercis, conjunctfeis and lifrentis". Therefore it was
ordained that holders of terces, liferents and conjoint fees should "furnis, say
and undirly sic chargis ... for thar part eftir thar muit and quantite of thar
saidis livingis as the said baroun may do for his part for the principale as he is
now stentit to". In fact the precepts for levying taxation invariably stipulated

1. Infra, Appendix, 90, No. 21 j.  
2. Carnock and Plean Papers, No. 75/2.  
3. ADC, iii. 402-3.
that lands held in different, terce or conjoint fee were to pay. Freeholders, however, were forbidden to pass on the burden to their tenants. The Act of October 1488 granting a tax for an embassy stipulated that the barons share was to be "rasit of baronis and free tenemandis and nocht one the commoun pepill". Similarly in 1538 the sheriffs were instructed to make proclamation charging the barons and freeholders "that none of thame tak of thare tennentis, sewaris, occupiaris and lauboraris of thare ground ony part of the said contributioun for thare releif thereof under the pane to be callit and accusit as oppressoris of our liegis tharfor gif thai do in the contrar".

The Act granting a tax in 1535 provided that "the burrowis stent thare selfis efter the auld us," and the earliest extant tax roll, that of 1483 for the burghs north of the Forth, was "modifiit be the commissaris of burghis the tyme of the parliament haldin at Edinburgh". There is some evidence, however, of direct negotiation between the individual burghs and the crown. In January 1443 the council of Aberdeen agreed that a sum of money should be raised for their share of the contribution on the marriage of the King's sister and that John Fife "sall mak with the kingis consall appoyntment and full end". Furthermore "gif the said John may mak the town quyt with this sown, well be that; and gif he may nocht be na way be don, than sall the said John of Fiff lay down the tother viij lib. for this town, and mak fwiil the sown of iiiijX of lib." In 1495 the chancellor, on

1. Infra, Appendix, 85, 87-9, No. 21 a, d, e, g, h.
2. APS, ii. 207.
3. Infra, Appendix, 90, No. 21 j; c.f. APS, ii. 345.
4. APS, ii. 345.
5. Misc. of Spalding Club, v. 27.
the King's behalf, "passit, and in our name componit and appointit", with certain burghs for sums to be paid "siclik as utheris the prelatis, baronis, and burrowis of our realme, dos for expedicioun of gret materis, concerning ws, the commone weile of our realme and lieges, in great nernesse".  

The text roll of 1535, the earliest covering all the burghs, shows that out of 5000 marks, Edinburgh paid 1250 marks, or one-quarter, Aberdeen £315, Dundee £321, and, at the other extreme, Nairn, Cullen and North Berwick £11 5s. each. 2 On 25 January 1537 the burgh of St. Andrews obtained a royal letter to the provost and bailies of Edinburgh and all taxers of burghs within the realm, alleging that in the past the burgh had paid one-seventh and one-third of the sums paid by Dundee and Cupar respectively, "in consideratione of their powirtye and layk of common gud". Now they were being taxed almost equally with these burghs "quhowbeit that it is nooht possibill to tham to pay the sam, suppos thai suld be putto our borne, for verey powire of the moat part of thar nychtboris". Accordingly, if their claim was found to be correct, they should be taxed according to the old proportion in future. 3 According to a contemporary memorandum, "all burrowis ar commonle, or at the lest suld be wayit and testit according to the quantite and valor of thar common gud", 4 but it is evident that the assessments were becoming fixed. A taxt roll (undated but earlier than 1550), shows the sum of £500 equally divided between the burghs south of the Forth and those north of it. Of the £250 payable by those south of the Forth, Edinburgh, with the help of Inverkeithing and Kinghorn (coming in place of Roxburgh and Berwick) paid one-half. The amounts due by the burghs

1. Extracts from Council Reg. of Aberdeen, 7-8, 55-6.
4. Ibid, f. 34.
north of the Forth, however, were calculated on the basis of proportions of a valuation of £100, a method which is later found in use for all burghs. 1

Like representation in Parliament, liability to taxation was not confined to the royal burghs but extended also to the important ecclesiastical burghs of Arbroath, Brechin, Dunfermline, Glasgow and St. Andrews. 2 In 1531 the King's Advocate, in the King's name and on behalf of the burghs, alleged that the inquisition taken by a maser whether Glasgow should pay tax or not should be disregarded because neither he nor the other burghs had been called. 3 In February 1516 the goods and lands of the bailies of Leith were apprised for £80 alleged to be owing for the tax granted for the ambassadors to France. Thereupon the superior, Sir Robert Logan of Restalrig, claimed that Leith, being "bot ane throwohfair town" within his barony of Restalrig, should not be taxed with the burghs. With little appearance of truth, the Lords of Council found that Logan and his tenants had paid the £80 "of gratitut" but they were not to be taxed with the free burghs again. 4 The position, therefore, was that only the royal burghs and the five important ecclesiastical burghs paid taxation and that such taxation was allocated by the burghs themselves, according to an assessment based upon a burgh's importance or the value of its common good.

Little need be said about the assessment for taxation of the clergy, which was still based on Bagmond's Roll of 1275. 5 Some taxes appear to have fallen on the

3. ADC, iii. 360.
4. TA, v. 74; ADC, iii. 65-6.
whole spiritual estate, others on the higher clergy alone. On 9 January 1531
the Lords Spiritual agreed "for thame and the remenant of the kirkmen", to give
"ane gratitude" of £5000 to James V for his expedition to the Isles, to be levied
upon all whose benefices were worth more than £100. Nine days later, however,
the archdeacon of St. Andrews and the provost of Lincluden, on behalf of all
clergy "beand undir prelacis", protested that the tax granted by them should not
be counted in with the sum granted by the prelates, "becaus thai wald be thame self
gadir and inbring thar contributosn to his hienes, and tharfor that the haile
soume grauntit be the saidis prelatis suld be gaderit and inbroocht be thame without
ony defaloatioun or diminutioum". The tax for an embassy to England in 1524 was
to be collected by the bishops "ilkane within thar awin dioc". In 1536,
however, they were instructed to send their deans of Christianity or commissaries
to account. The deans appear to have been responsible for collecting the tax
payable by the lesser benefices.

In some cases, the Parliament named collectors or receivers for taxation.
In 1467 the abbot of Holyrood was named as receiver of the tax of the clergy,
Sir Alexander Napier for the barons, and Thomas Oliphant for the burghs. In
1488 the abbot was again nominated for the clergy, the Treasurer for the barons and
Walter Bertram for the burghs. It should be noted that taxations were not
received by the Treasurer in every case. Thus in 1492 the sheriffs were instructed
to deliver their receipts of the tax for the ambassadors to him, but in 1501 Lyon
King of Arms collected the sums paid by the temporal estate, and the provost of

1. TA, ii. 191-2. 5. MW, i. 199, 200, 268.
2. ADC, iii. 346-7. 6. APS, ii. 90.
4. TA, vi. 306.
Edinburgh those paid by the burghs. The contribution for the expenses of the duke of York (Perkin Warbeck) was received by special collectors, who handed over the proceeds to the Comptroller. In 1522 a tax of £25,000 was to be brought in to the Governor, "or utheris sic personis as he sal depute to resave the samin". It does not appear that any part of the money passed through the Treasurer's hands and, in fact, the arrears were eventually assigned to Queen Margaret.

Certainly there are numerous references in the Treasurer's accounts to receipts from taxation, sometimes of the principal sums, sometimes only the rests or arrears. Occasionally an account of taxation was annexed to the main account, or else the Treasurer might render it separately, in his capacity as collector. Skene noted the existence of "the compt maid be David Beatoun of the taxation of xif li. for the army that past to Denmark, 1502". The arrears of this tax were charged in Beaton's treasury account for 1504.

1. Infra, Appendix, 85-6, No. 21 a, b.
2. KR, xi. 96; RSS, i. 405.
3. Infra, Appendix, 87, No. 21 a; ADO, iii. 167.
4. Infra, Appendix, 88-91, No. 21 e, g, h, j, k; KR, xvii. 162.
5. TA, i. 312-3, ii. 191-2, iv. 360-5, 391-6.
6. TA, i. 215, v. 144-5.
8. TA, vi. 359-365; ref. RSS, ii. 1923.
10. TA, ii. 196.
In 1437 the sheriffs were instructed to bring the money raised from the 1 contribution to the Exchequer, where the accounts would be audited as part of the normal business. In 1493, however, the archdeacon of St. Andrews, Richard Robison and two temporal Lords were appointed to receive the accounts of the prelates, sheriffs and commissioners of burghs, and the late collectors were ordered to come and "mak their compts and schaw quhame fra they have ressaisit and how mekll". 2 Messengers were sent to charge certain sheriffs, prelates and deans of christianity "to cum and gif comptis of thair tart to the auditouris deput thairto", between 8 October and 28 October 1536. 3 Little can be said of the actual auditing of taxation accounts, there being few records extant of an earlier date than 1593.

Although the loss of a large proportion of the special accounts makes it impossible to tell with complete certainty how efficient was the collection of taxes, it is evident that there was difficulty in enforcing prompt payment. Although the prelates granted £5000 as their part of the tax for the expedition to the Isles in January 1531, by September 1531 less than £3500 had been received from all the clergy and the burghs as well. 4 The tax for an embassy to England in 1485 was to be "incontinent raisit and broocht in that it ma be redy to deliver to the said ambassat before the day of thair passage sa that in defalt thairof thae be nocht tarriit as the last ambassat was". 5 In September 1501 the embassy to England was ready to leave, "and tariiis apone the said mony in gret aperand hurt and

1. Intra, Appendix, 5, No. 3 b.
2. APS, ii. 223.
4. ADC, iii. 346; TA, v. 458.
5.APS, ii. 170.
hendering of the expedicioune of the said mater of our mariage and commonweal of our realm. Therefore messengers, racers and pursuivants were sent out to charge all sheriffs, stewarts, provosts and bailies of burghs, who could not produce receipts, to enter into ward in Dumbarton Castle.

The sheriffs appear to have been as dilatory in collecting and paying in taxation as they were with other items of crown revenue. In 1464 or 1465 inquiry was to be made "tueching the personis that as nocht payt thare taxt", to determine "quethir the falt be into the schireffis or in the personis that suld have payt the saide taxt". Even the threat of having to pay the tax out of their own pockets or of having their goods apprised seems to have had little effect upon the sheriffs.

Payment by the burghs was enforced not only by apprising the goods of their bailies but by recognoscing their liberties and privileges. On 18 January an officer was sent to Glasgow and neighbouring burghs with letters patent "to discharge thame of thair fredome, and with sic uthir painis as the said lettres beris becaus of thair dissoebling of the uthir lettres gangand of befoir, and to appris the bailyeis gudis," but the bailies of Selkirk received £15 from the Governor "to pay thair taxt becaus that thai war hèreit be thevis and pestellance". These penalties appear to have been effective for in 1484 the community of Aberdeen agreed to be stented for 40 merks for their part of the tax for the ambassadors to England.

1. *Infra*, Appendix, 86, No. 21 b.
3. *Infra*, Appendix, 86-8, No. 21 b, d, e; *TA*, v. 204.
"nochtwithstanding that the samyn taxt was pait be the communite of before, and deliverit til Sir John of Ruthirfurd, alderman for the tym; and for the eschewing of the recognicion of the freedon of this burgh, the communitie grantit til a new tax as said is". 1

The clergy faced poining of their goods or enforcement by spiritual censures. On 19 October 1532 the Treasurer paid 2s, "to ane boy to ryn with ane lettre to the priores of North Berwik shewing that soche would be processit for non payment of hir taxt". 3 In 1538 the Master of Works charged himself with tax received from the priores of St. Bothans, "after soch had lying curst fourty dayis and poundit therfor". 4 Between February and April 1541 four chaplains received 28s. each for going through the deaneries of Mers, Teviotdale, Peebles, Nithsdale and Lanark "makand executionis of cursing and sequestratioun in the forsaid denreis upon certane restis of taxtis restand awing in the samyn". 5

When a tax was levied for victualling Berwick in April 1481, exemption was granted to landed men who went there in person. The King claimed the right to grant exemptions to individuals, but such exemptions or discharges met with disapproval. In renewing their grant of taxation for an embassy in 1493, Parliament provided "that na discharge gevin by the king sail avales or be admittit, sen it was grantit be the Estatis of the realme for our soverane lordis mariage and to na uthers". 7

1. Misc. of Spalding Club, v. 28.
2. TA, v. 446.
3. TA, vi. 111.
4. MW, i. 198.
5. Ibid, 290-1.
6. APS, ii. 134.
Certain taxes were levied from the burghs alone, for example that in 1457, the proceeds of which were applied for the expenses of the ambassadors to France and for the purchase of munitions in Flanders. In 1473 Parliament decided that an embassy should be sent to Burgundy, to seek renewal of the alliance and confirmation of the privileges of Scottish merchants, "and the expenses of the said embassy to be takin of the hale burouis". As already noted, in 1526 the burghs agreed to pay a special tax, to prevent the ratification of contract with Middelburg for the staple. In March 1534 they again agreed to be stented so that £450 "greet" could be repaid of Middelburg's advance to the King eight years earlier. In 1541 they decided that if the King sent "ane great personage to France" to negotiate for the reduction of a new duty imposed on Scottish merchants, "they shall extent their for as effeirs". The King having sent Cardinal Beaton, on 14 July 1541, Edinburgh became bound to repay his advance of £2000 before Martinmas. A tax was levied from the burghs for this purpose, but in 1552 Edinburgh claimed that Aberdeen's share was still owing.

From the beginning of the sixteenth century the burden of taxation borne by the Church increased, not only through the apportionment of a larger proportion of the national imposts, but also through the imposition of special clerical taxations.

1. ER, vi. 305-10.
2. APS, ii. 118; Misc. of Spalding Club, v. 26.
4. Records of Convention of Royal Burghs, i. 513-4.
5. Ibid, 517-8, 554.
6. ADC, iiii. 515-6.
7. See W. Stanford Reid, "Clerical Taxation: The Scottish Alternative to Dissolution of the Monasteries, 1530-1560" Catholic Historical Review, xxxiv (1948), 129-153. This is, however, unreliable in its treatment of royal finances.
Between August 1511 and August 1512 the bishop of Caithness received £1437, as the tax or contribution of the clergy, and between August and October 1512 a further £1891. Considerable sums were also paid to his successor in the treasurership.

The most important taxes, however, were imposed under James V, who appears to have sought an annual income of £10,000 from this source. In July 1531, the Pope granted him the tax of the "three teinds", one-tenth of the value of all benefices worth more than £20 soots yearly, for three years. In the following year the clergy themselves offered £72,000, to be paid in eight instalments over four years, in commutation of a perpetual tax of £10,000 granted by the Pope, together with £1400 annually for the support of the College of Justice. The Treasurer's receipts from the clerical taxes were £16,441 in 1533-4 but only £7605 in the following year. In 1536-7 the earlier taxes, together with Church's share of that granted for James V's expenses in France, brought in less than £7000. Thereafter, the Master of Works was made responsible for collecting the arrears.

The crown's exactions from the Church were not confined to clerical taxation and the temporalities of bishoprics and abbeys. The King could bestow benefices in his patronage upon his servants, thus relieving the royal finances of part of the burden of pensions. Indeed, grants of pensions were often terminable on promotion to a benefice of stipulated value. On 22 December 1553 Henri II of France wrote

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2. R. K. Hamay, College of Justice, 52, 54.
4. TA, vi. 150, 231.
5. Ibid, 362.
6. Ante, 31; For fuller treatment of these and other taxes see Hamay and Reid, loc. cit.
7. BR, ix. 548, xv. 53-4, 517, 526; RSS, i. 2144, 2302, 3369.
to Mary of Guise concerning John Acheson, archer in the Scots guard, whose father had expended money in building and fortifying a harbour on his patrimony at the Mill Haven (Le port du Moulin), near to Leith, in consideration of which James V had promised to provide for one of his sons by some benefice. Because the fortifications were unfinished, this had not been done, but Acheson was now offering to complete the work at his own expense, provided that one of his sons be given benefices to the value of £1000 or a pension of that amount out of the first abbey to fall vacant.

Although this transaction provides a good illustration of the use to which James V put the benefices under his control, the most efficient means of tapping the wealth of the Church was the nomination of his infant illegitimate sons to the greater abbeys and priories. James IV had secured the archbishopric of St. Andrews for his illegitimate son, Alexander Stewart, when it fell vacant on the death of his brother. Alexander Stewart being a minor, the King was able to draw considerable sums from the archbishopric, amounting to £1007 10s. in 1505-6 and £1865 19s. 1d. in 1507-8.

By 1542 James V's illegitimate sons held the abbeys of Holyrood, Kelso and Melrose and the priories of Coldingham and St. Andrews, thus giving the King effective control of the revenues of these houses. After his death Parliament enacted that these revenues should be paid to the Comptroller, whilst the commendators were minors, being careful to stipulate that "na compt nor rekyng" be laid to the charge of the Governor or any others, "nor sall incur any danger

1. Miscellany of Maitland Club, i. 234-6. This harbour was the Newhaven of Preston or Acheson's Haven, of which Alexander Acheson was custumar in 1542. (JES, xvii. 458).


3. RSE, ii. 3125-7. As tutor of his sons the King consented to charters of monastic lands (Ibid, 3195, 3381, 3383).
to the landis nor gudis". According to Bishop Leslie, James's receipts from this source were "greitar profitt to him nor the hole revensw of the crown", but there is no means of establishing the correctness of this statement. On 25 September 1539 William Hamilton of Sanquhar was granted a lease of the lands belonging to Kelso and Lesmahagow, for 3800 merks payable to the King annually.

Although this sum alone was equivalent to almost one-fifth of the net revenue from the crown lands in 1542, no figures are available for the other abbeys and priories. Apart from 100 merks from Kelso in 1538, none of this revenue passed through the Treasurer's hands and a reference to the "auditouris of our comptis of the priory of Sanotandros" in 1540 shows that a separate financial administration was, in fact, maintained.

James V, therefore, had funds which were outwith the management of both the Treasurer and the Comptroller. Information about such funds and the related topic of the King's "boxes" or coffers is very scanty, but may form the subject of a brief investigation.

In James II's reign payments into the King's coffers were received by a number of persons, including the Clerk-Register, and in 1454 Robert Nory held the post of "cofferer", being accountable for his receipts. In the only Treasurer's account

1. ARS, ii. 424.
2. History of Scotland (Bannatyne Club), 155.
3. RSS, ii. 3155.
4. Infra, Appendix, Section III, Table J.
6. ER, v. 11-12, 33, 328, 422, vi. 294-5.
for James III's reign, the Treasurer charged himself with £104, in part payment of a sum of £500, of which he had already received £100, and the remainder, £296, "is paid to the Kingis coffris, as the Archidene of Sanctandros beris witnes". In 1476 the archdeacon, William Schewes, had received £56 8s. 4d., paid by the moneyers into the King's coffers.

Although there is no certain information about James III's Treasurers, his Comptrollers were almost invariably in difficult financial straits. Nevertheless, at the end of the reign the King's coffers were well-filled with money and treasure. On 17 June 1490, at James IV's command, the earls of Angus and Argyle, the bishop of Glasgow, Lord Hailes, Lord Home and the Treasurer, "past to the Castell to see the fowalis, silver, money and uthir stuff". After the locks of some of the boxes had been forced, an inventory was compiled, to which were later added lists of the contents of boxes surrendered by the countess of Atholl and the abbot of Cambuskenneth. At Soone on 23 June 1488 the Treasurer received yet another box, which had been, "in the myre". Evidently the total sum recovered, £24,517 10s. did not represent the whole of the late King's treasure, for in February 1492 it was stated that he had had "gret tressour and substance of gold and silver sumyset and unsunyset and utheris priscious jowellis to grete avale, the qhilk tressour and substance com never to the handis of oure soverane lord that now is bot a small little partes thairof to little avale or quantite, in regard of the gret tressour that he haid in depo".

Parliament therefore enacted that the Justice-Clerk should take indictments of

1. TA, i. 12.
2. ER, viii. 392.
4. TA, i. 79-80.
5. Ibid, 83.
persons stealing or concealing the treasure and that the sheriffs should hold
secret inquisitions, informers being rewarded according to the value of what was
recovered. In June 1498 Sir Oliver Sinclair of Roslin was pursued for wrongously
withholding from the King "gold and deposits to the avail of a thousand crowns or
therby that pertain to umquhile our soverane lordis fader," and was ordained to pay
400 merks to the Treasurer.

The money recovered in 1488 was spent by the Treasurer, along with current
revenue, and by February 1492 under £2000 was left. Once the treasure had been
dissipated, the King was reduced to pawning his French saddle, his "buke of gold"
(locket) and even his copy of Gower's Confessio Amantis. In March 1502 he
resorted to alchemy, four Harry nobles being sent by the Treasurer to Stirling "to
the leich for to multiply". The "leich", John Damian, was encouraged in his quest
for the "quinta essentia", which would convert any substance to pure gold. Needless this research made no contribution towards solving the King's financial
difficulties, which were alleviated by occasional borrowing.

During James V's minority there appears to have been a continual shortage of
ready money. In December 1516 the governor had to dispatch a man to Lord Gray,
sherriff of Furfur, "for the extract syer to pay the Duocheman". Soon after
James's "erection", on 30 August 1524, Henry Kemp was appointed keeper of the

1. APS, i. 230.
2. ADC, ii. 233.
3. TA, i. 167, 196.
4. Ibid, 330, 367, 404; PR, xi. 123.
6. TA, iv. 357.
7. TA, v. 95.
King's coffers and thereafter there appears to have been some accumulation of money. Despite the Treasurer's lack of funds, the King ordered him to hand over to Kemp his part of the £1000 paid by Middelburg for the staple. On March 1530, however, James had to borrow 2000 merks from the earl of Huntly, to meet the expenses of his ambassador, Thomas Erskine of Halton.

In his account for 1535-6 the Treasurer received allowances totalling £5000 for compositions, with which he had been charged but which had been paid to the King. In his next account he was not charged with 1000 merks for the ward and marriage of Lord Crichton, because the King had himself compounded with Lord Fleming for that sum and had received it. The King also received other compositions and an escheat. No doubt these sums, intercepted by the King before they reached the Treasurer, helped to fill the "boxes". When James sailed for France in September 1536 the Comptroller's superexpenses amounted to £2780 and the Treasurer's to £943. After his arrival at Paris, however, James was able to produce nearly £19,000 from his boxes to provide the funds with which James Kirkcaldy of Grange was to meet his expenses in France. Probably part of this sum came out of the proceeds of the tax granted for these expenses.

After Kirkcaldy's appointment to the Treasurership, in March 1538, he appears to have shared responsibility for the "boxes" with John Denniston, parson of

1. RSS, i. 3268.
3. RSS, ii. 601.
4. TA, vi. 267, 273-4, 294. See also Drummond Castle Muniments, David, Lord Drummond, Bundle 2.
5. ER, xvi. 481; TA, vi. 315.
7. Infra, Appendix, 89, No. 21 h.
Dysart, who was an Auditor of Exchequer from 1538 onwards. Transactions involving the boxes did not, however, appear in the Treasurer's account. Evidently the £400 received by the Master of Works "at the Kingis grace command furth of the tour of Halyruithous fra my lord thesaurar" must have come out of the boxes, there being no record of this, nor of three other payments, in Kirkcaldy's account.

There is little evidence showing the source of the money in the boxes. Some of it came from the balance of Cardinal Beaton's receipts of the Queen's dowries. Other sums appear to have come from the taxations. The abbot of Melrose paid the King £159 as arrears of the "great tax", £100 of which was subsequently delivered to the Master of Works, "be the kingis grace command be the thesaurar furth of the tower". Evidently the mines on Crawford Muir, in which James V took considerable interest, provided gold, for in 1540 the Treasurer charged himself with £1739 as the proceeds of 275 ounces of gold delivered from the King's boxes and assigned to the repair of the ships. Perhaps some, at least, of the revenue from the abbeys and priories held by the King's sons found its way into the boxes. Money was paid out of them to meet extraordinary expenditure and James V was even in the unusual position, for a Scottish sovereign, of being able to make loans to his subjects.

Like James III's treasure, that of James V did not last long after its owner's death. On 21 July 1543 Kirkcaldy and Denniston received a royal discharge under

1. RSH, iii. 383; BR, xvii. 70; TA, vi. 367, vii. 65.
2. MW, i. 239.
4. ADC, iii. 491-2; MW, i. 265.
7. TA, vii. 249, viii. 151-2; Ante, 303.
8. ADC, iii. 518-9, 533.
the privy seal for some £26,000 delivered to the Regent Arran "of the money of the tressour, pois and boxis of umquhill our derrest fader ... being in the kepings of the said James and Johnne Darnelstoun, persoun of Disart, within the castell of Edinburgh, the tyme of our said umquhill derrest faderis decees". When an account was made on 18 August 1543, no more than £616 11s. 3d. remained in the boxes, this sum being received and spent by the new Treasurer, John Hamilton, bishop of Dunkeld. Thereafter the Scottish crown entered upon a period of prolonged insolvenoy, which was to last for at least sixty years, until James VI's accession to the throne of England.

Like his maternal grandfather, Henry VII of England, James V suffered the accusation of avariciousness. Perhaps a fairer judgement was that of Bishop Leslie: "Surely this guid and modest prince did not devour and consume the riches of his cuntrey, for he by his heich pollicye mervelloualie riched his realme and him selfe, both with gold and silver, all kinde of riche substance, quhairof he left greyt stoir and quantitye in all his palices at his departing."
A pleasing passage in Gavin Douglas’s *Palice of Honour*, which represents the virtues holding the principal offices of state and those of the royal Household, mentions “Science”, “Prudence”, “Justice” and “Sapience”.

"The chekker rollis and the kingis rent 
As auditouris they cuirse quhat is spent”

Whilst the Auditors of Exchequer may not have exhibited these particular virtues, the couplet provides a convenient summary of their duties. The auditing of accounts and the general oversight of the crown revenues was, and remained, the principal function of the Scottish Exchequer. Unlike its English counterpart, it did not develop a jurisdiction which competed with that of other royal courts and, even that conferred upon the remodelled court in 1709 was far less extensive than the jurisdiction of the Court of Exchequer at Westminster.

The Exchequer commission of 1543 empowered the Auditors to begin the Exchequer on 25 June and to cause all accountants to be called upon the appointed days, "to amerce those absent, receive, hear and examine accounts and to record and arrange them in writing in rolls and books of accounts, to make allowances, grant and deliver discharges, to punish officers negligent, remiss or disobedient in their offices by ward or otherwise," to continue the Exchequer as required and generally to do all things which might be necessary. The express powers conferred by the commission having been discussed in connection with the auditing of accounts,

3. *Ante*, Chapters III-IV.
certain additional administrative and judicial functions exercised by the Auditors may now be noted.

Firstly, the allowance or disallowance of payments might involve administrative or quasi-judicial decisions concerning the validity of charters or other warrants produced in Exchequer. On 9 July 1449 the Auditors of Exchequer and Lords of Council considered the charters and evidence produced by the abbot and convent of Dunfermline, concerning their right to the eighth penny of the fines of justice ayres within Fife and Fothriff, which was disputed by the King, and commanded the sheriff to pay all sums due since his entry on office. On 1473 John Stevenston complained in Exchequer, in presence of the bishops of Glasgow, Aberdeen and Galloway, the abbot of Holyrood, the Chancellor, the earls of Argyll and Craufurd and "divers other Lords and clerks, Auditors", and showed a charter by earl of Douglas and a confirmation of James I freeing the lairds of Stevenston from payment of an annual-rent. The feu of Glenchassign, who claimed allowance of part of his feu duty, was commanded in 1534 to "show both the old and new charter which he has of the said lands, so that the Lords Auditors of Exchequer may consider in his next account why this deduction (decidentia) ought to be allowed, certifying him that unless he shows his said charter in his next account, this deduction will not be allowed". Again, in 1542 Hector McLean was ordered "to show and make known to the Auditors" in the next Exchequer, that the lands of Cowelsho were part and pertinent of the lands of Haryne.

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1. *Infra, Appendix, 14, No. 7 b; o.f. Charters of Friars Preachers of Ayr*, No. 20.
3. *ER, ix. 7.*
4. *ER, xvi. 331.*
5. *ER, xvii. 527.*
Two examples may be given of mandates by the Auditors, which seem to go beyond the scope of normal auditing procedure. In 1489 they gave allowance to the sheriff of Edinburgh "by delivery to Marion Corry, widow in the King’s alms, because she daily cried upon the King, (although wrongfully in the opinion of the Auditors, for in divers years past, by reason of this clamour, she has obtained £40 and more), £10 only, and the accountant is commanded not to obey any letters to be obtained by her unless they shall be admitted by the Auditors of Exchequer". In 1531, when the Auditors learned that the Barras chapel at Edinburgh was so ruinous that the chaplain "cannot celebrate, nor pray for the soul of umwhile King James IV of good mind, his founder," they ordered him "to celebrate daily or when he is inclined in St. Giles kirk of Edinburgh, so that it may be evident to all faithful Christians that he celebrates for the soul of the said King". In the following year, however, he was ordered to celebrate in his chapel under pain of loss of his pension out of the Edinburgh customs.

Under James II and James III it was necessary for the Auditors to refer to the King doubtful points, including claims to crown lands, wrongful intromission with revenue and the recovery of debts. In 1484 the Auditors noted that the mill at the east end of Linlithgow had been destroyed, "whereupon the King is to be consulted, whether it were better to rebuild the said mill or not".

2. *ER*, xvi. 65, 152.
Consultation sometimes proved fruitless. In 1459 it was noted that the earl of Angus had taken money from the custumars of North Berwick and had imprisoned them, "and the King was consulted and provided no remedy, and he has yet to be consulted again". About the time of James IV's accession the practice of referring minor questions to the King's decision appears to have fallen into disuse.

The Auditors appear to have had certain functions in connection with the mint. The moneyer's account for 1438 is followed by an interesting memorandum, describing the trial of the pyx before the Auditors, who decreed that the moneyer "should have royal letters of quitclaim thereupon". In August 1476 the moneyers, having accounted, "showed their pyx for examination of the goodness of this money, both of gold and silver, which remains closed under the signet of Master Alexander Murray for examination. On 23 July 1526 James Colville, John Gourlay and James Acheson delivered to James Poulis "on the chakker burn thre keis of the box of assais of cunyee gold and silver," one of which he handed to Christopher Boyd, for the Treasurer, returning another to Gourlay and keeping the third himself. Gourlay thereupon "askit instrument that the said key of the assay box was deliverit to him be the lordis auditoris of the chakker", and Colville protested that since he had surrendered the box with the assays, its three keys and the coffer with the coining irons, "he suld nocht be baudin to answer na ferrar fra this day furth nothir for the cunye nor fines of any of the said gold or silver".

1. NR, vi. 494; see also NR, vi. 586, viii. 8-9.
3. ER, viii. 392.
4. ADC, iii. 249-50. "Burn" appears to be a mistake for "burd". For Colville's connection with this coinage see Ante, 250.
During the Exchequer, the Auditors had power to fill vacant tenancies of crown lands. Also, if specially commissioned by the King, they might grant leases of all the lands in a particular lordship. Thus in July 1525 the Auditors set the lordship of Fife to the tenants, by virtue of a royal commission under the privy seal. On 18 August 1529 Robert Barton obtained decree against Duncan Campbell of Glenorchy for the grasssum and entry silver of lands in the lordship of Discher, set to him by the King's commissioners "viz. auditouris of chekker".

Mention has been made already of certain quasi-judicial decisions of the Auditors. From the end of James III's reign, if not earlier they were pronouncing judicial decrees in matters affecting the revenue. On 3 February 1485 the Lords of Council heard a claim by Patrick Erskine against Thomas Simeon for £3 for the teind hay of Falkland. "Because the said Patrick has shown that the said Thomas Simeon has some allowance of the said some in the chekker", they referred this and another claim "to the Auditouris of the next chekker". An earlier continuation of a case of recognition "to the second day of the next chekker", probably referred only to the date of the hearing, and not the court. On 26 July 1488 the Auditors decreed that Thomas Ross of Auchlossen should relieve Alexander Irvine of Drum at the King's hands of £50, for which he had been bound to the latter as sheriff of Aberdeen. The Auditors also pronounced decrees in cases of fraud upon the customs.

2. ER, xv. 559.
3. ADC, 40, f. 105.
4. ADC, i. 107.
5. Ibid, 22. Compare the continuation of civil cases to the justice ayre. (Ibid, 376-7, 378.)
6. Ibid, 85-6; see also Ibid, 282 and ADC, ii. 480.
7. Ante, 159.
On 5 July 1498 the Auditors heard an action by Sir John Wemyss of Strathardle against John Ramsay of Kilgour, "referrit to the Lordis Auditouris abonewritin be the Lordis of Consale because it concernis coompt of his unlawis and rollis of the Chekker". Sir James Balfour quoted cases of 1529 and 1533 for the propositions that "All civil actiounis, slames and controversies concerning the Kingis propertie, quhairof coompt is maid in the chekkar, aught andould be discussit befoir the Auditouris of the chekkar and befoir na uther Judge within this realms .... And also, the Auditouris of the chekkar and nane utheris within this realms are Judges competent in all actiounis and controversies anent allowance and comptis concerning the Kingis houshald". Although correctly reported, these decisions in fact meant only that such actions were not competent to the spiritual courts. In fact the Lords of Council were competent judges even upon matters affecting the accounts.

In reference to an unlaw upon the archbishop of Glasgow in the justice-ayre of Renfrew, the Lords of Council declared that "the landis of Govane ar ane pendicle of the barony of Glasgw, for the quhill the archbishop of Glasgw aw apperance in the justice are of Lanark alane and elikwise that the Auditouris of the Chekker allow the samyn unlaw to the schiref (of Renfrew) and discharge him thairof for the caus aboun expressit". Again, on 13 July 1498, "The Lordis consalis the Lordis of the Chekker til remit thir religious men this unlaw that thai fallin". Indeed, so long as the Exchequer sat only for a few weeks in each year, it was inevitable that

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1. ADO, ii. 251.
3. See "Exchequer and Council in the Reign of James V" (Juridical Review 1960), where these cases and the nature of the Exchequer jurisdiction are discussed. The following paragraphs summarise the conclusions.
4. ADO, i. 329.
5. ADO, ii. 268.
the Lords of Council should continue to hear cases affecting the Exchequer accounts and the crown revenue. Between 1584 and 1598 a permanent court of Exchequer did exist, and an Act of May 1584 provided that all suspensions and letters conform in matter affecting the revenue might be granted only "be sic off the númer of our College of Justice as ar constitute auditours of our chekker", whose decisions and decreets were to be "als vailable and effectuall in all respectis as gif the samyn war gevyn and promoosit be a full and hall numer of the saidis Lordis of Counsell sittand in the tolbuith of Edinburgh".

In 1497 Lord Ruthven was instructed to raise a summons of reduction before the Lords of Exchequer, "and that the saidis Lordis of the Chekker certefy the day of the summondis to the Lordis of Consale that thai may avise tharewith and syt with thame the said day". Robert Colville was entered in the sederunt for 26 November 1500 "pro actibus scoocarii". These facts seem to imply a limitation of the judicial powers of the Auditors. On the other hand the cases heard "in scoeaccario" in 1503 and 1504 were not concerned exclusively with the accounts. Certainly, by James V's reign the Lords of Exchequer were able to hear and decide any cases which might come before the Council. In 1527 the King complained that they "daylie callis summondis now in our chokker and vaikis noocht apoune the making of our comptis" and ordered them to "cheis certane personis to pas to the tolbuth for calling of all materis that occurs". In 1528 privileged cases were to be heard in the tolbooth on two days each week, "sa that in tym tocum the chekker be nocht

1. APS, iii. 309, iv. 27.
2. ADO, ii. 79.
3. Ibid., 447.
5. ADO, iii. 262.
stoppit with syk besynes". In July 1530 the King instructed the Auditors to "call na summondis nor lettres nor deliver na billis tharin bot sa mony as concernis the materis of our said chekker," and in the following July "to vaik upoun thes present chekker quhill the fyntale end tharof and nocht to proceid bot apoun na materis bot chekker materis". Accordingly they ordained that no actions should be called and any process or decree obtained "be meynis, sliestatiounisorr inopportune purchesing of wrytttingis" should be null and void, "becaus the lordis ar infestit that thai may nocht vaik upoun chekker materis". These, however, were temporary prohibitions, occasioned by pressure of other business. Only in 1541 did the Lords of Council "in the chekker" decide to postpone the hearing of a case "becaus thai war nocht ane noumer and the mater wes ane sesioun mater and that thai wald nocht proceid thairintill quhill the nixt sesioun".

The apparent confusion of jurisdictions arose from the fact that the Lords of Session, Lords of Exchequer, Commissioners for setting crown lands and others were all drawn from the general body of Lords of Council, the powers and authority of which they might still exercise, whilst acting in their special capacities. Thus in March 1529 the King appointed James Colville to be "ane of oure counsale and have place tharof in oure sesioun, chekker, generale Counsale and all uthir tymis as accordis". Even Skene, at a much later date, could speak of the Auditors

1. ADC, iii. 277.
2. Ibid, 332.
3. ER, xvi. 539.
4. ADCS, 17, 5. 84.
5. See "Exchequer and Council" loc. cit.
6. ADC, iii. 307.
"sittand in Councill or Cheoquer in ordinar number". On the other hand administrative power appears to have rested in the hands of a small body of councillors. It is significant that Colville's complaints on the subject of the royal finances were addressed to the Secret Council and Lords of the Articles rather than to the Auditors of Exchequer.

Although minor questions could be decided without reference to the King, there is much evidence of his personal intervention in the administration. On 11 December 1494 the King wrote to the Chancellor, Lords of Session and Auditors charging them to desist from calling the bishop of Dunkeld anent the lands of Muckersie, "on to the tyme that he be callit in our presens, saw that we may sit and se that justice be ministrit in the said mater". In June 1513 the Treasurer and the Advocate "declarit and said in presens of the Lordis that the Kingis grace said to thaim that quhen he subscrivit the gift of the akeris of Hadington to Johne Lauson his myndis was and als he declarit to the said Johne that the said gift suld nocht haif effect, gif: the toune of Hadington murmourit it". Again, in 1532, "our soverane lordis mynd wes the tyme of the setting of the landis of Douglas that the saidis commissaris suld sett the saimn to the habitaris, possessouris, tenentis and to thaim havand ryght to the saimn". There appears to have been no effective constitutional or legal restraint upon the King's disposal of his property. Even contravention of the Acts of annexation did not in itself nullify royal grants, but merely afforded a sure ground for subsequent challenge.

1. Proposals, f. 52.
2. Ante, 248-258. Any conclusions on this subject can only be tentative, in the absence of any study of the administrative functions of the Council comparable to those of Hannay on its judicial powers. See, however, his note on the composition of the Council (ADO, iii. pp. xviii-xxiii.)
3. ADA, 198.
4. ADO, 25, f. 173.
5. ADOS, 1, f. 61.
6. ER, x. 558, xii. 39; ADA, 121.
In 1488 the Auditors allowed a payment to the Friars Preachers of Edinburgh of the feu-farm of Gosford, although the barony of Bellencrieaff was annexed to the crown, "upon which the King is to be consulted, if he wishes this payment to continue".

In February 1489 the Lords of Council supported the Secretary in his refusal to issue precepts upon a signature granted to Alexander Bruce, because the King had "maid a promitt to thaim that he sal[e] gif na landis of his properte nor uthiris to na personis nor mak na alienacionis unto his perfit age". Should the King be of full age, however, there could be no such restraint, but he might be persuaded to reconsider grants made when he was "ill-advised". Skene requested James VI to promise "in the word of a Prince", not to make any gifts affecting his revenue "untill be be well advised of the said dispositions be sick Counsellours (Scottismen) as shall happen to be with his Majestie present in England or of the Auditors of the Chequer in this realme sittand together in full number in Chequer, as his Majestie thinks guid and maist expedient". But even in the seventeenth century there was no question of any limitation of the royal prerogative. Writing of the Treasurer's responsibility for stopping signatures which appeared to be in prejudice of the crown, Purves commented that this "cannot so much be granted as a priviledge dew to that office, but ane act of favour flowing from the Kings wise considerations of his own affaires".

Revocation of grants made to his prejudice during his minority was regarded as the King's duty as well as his right. In 1505 James IV brought an action against

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1. *Si vult quod amplius salvatur*.
2. *ADC, i. 109.*
3. *ER, x. 327.*
4. *Proposals, i. 54.*
Lord Lindsay of the Byres for reduction of gifts and infeftments which were "contrare to gude conscience and faifth and in grete perell and hurt of our soverane lوردis saule and contrare the law". This right of revocation, adopted from Roman law, which could be exercised by the sovereign up to the age of twenty-five, prevented the crown from being altogether impoverished by the seven successive royal minorities during the course of the fifteenth and sixteenth centuries.

In the words of the Act of Annexation of 1455, "the povere of the crowne is oftymis the caus of the povere of the realme". It was recognised that the crown revenue must be adequate to support the King and the royal administration. As James V told Henry VIII's ambassador, "I thank God I am able to live well enough of that which I have, and I have friends that will not see me mister (want)". Perhaps few contemporary monarchs would have said the same.

1. ADC, 16 f. 74.
3. APS, ii. 42.
APPENDIX

Section One

Unprinted documents and accounts relating to the Exchequer and crown revenue.

1. The Exchequer Records

Extracts from Sir John Skene's "Tabill of the Cheker rollis", 1595 (Scottish Record Office MS.)

a) Extract from the table of Exchequer rolls (pp. 54-6)

King James the Second

The Chalmerlane Rollis of King James the Second

Camerarii

Inprims 1441, 1447, 1451, 1452, 1456

The Schireff Rollis of King Ja. 2.

Vicecomites

Inprims 1437, 1440, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1459, 1460

The Custume Rollis Ja. 2.

Custumarii

Inprims 1438, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1460

Ballivorum ad Extra Ja. 2.

Inprims 1437, 1438, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1459, 1460, 1460. King James the Second deceisit in this last yeir upoun 3 Augusti.

(In margin) King James the Secondis dissolutioun was 6 Martii 1457.

b) General repertory of Exchequer rolls and other records (p. 121)

In thir coffers all correspondand to one key ar contenit the Kings rollis and comptis.
Coffers

The number of the coffers of the register the last of Aprile 1595.

1. *Imprimis* ane coffre conteneand the rollis of Rob. 1, Da. 2, Rob. 2, Rob. 3, Jac.

2. Item ane coffre conteneand the rollis of Ja. 2, Jac. 3.

3. Item ane coffre conteneand the rollis of Jac. 4.

4. Item ane coffre conteneand the rollis of Jac. 5.

5. Item ane coffre conteneand the rollis of Ma. R.

6. Item ane coffre conteneand the rollis of our soverane Lord Jac. 6.

7. Item ane coffre conteneand the comptis of our soverane Lord Jac. 6.

8. Item ane coffre conteneand the buikis and comptis of the collectorie with sum comptis of the commoun guid of burrowis.

9. Item ane coffre conteneand the rentall buikis and the buikis of respondie with the buikis and comptis of the kingis cleithing, jowellsis and moveabillis, quhilk ar in ane hardin pok.

10. Item ane coffre conteneand the comptis and buikis of the thesaurer and master of wark.

11. Item ane coffre conteneand coquettis and coquett buikis.

12. Item ane coffre conteneand coquettis.

13. Item ane coffre conteneand missives and particular letters specialie direct to the quene our soverane lordis mother.

14. Item ane coffre conteneand the housahald buikis.

15. Item ane coffre conteneand the housahald buikis.

2. The Auditors of Exchequer

a) Commission to the Auditors of Exchequer, 1543 (Register House Charter No. 1319)

Maria dei gratia Regina Scootorum Omnibus probis hominibus suis ad quos presentes literae pervenerint salutem. Sciatis quod sum avisamento et consensu nostri charissimi consanguinei et tutoris Jacobi Aranei comitis, domini Hammiltoun, regni nostri protectoris et gubernatoris, facimus, constituiuismus et ordinavimus ac facimus, constituiuismus et ordinamus per presentes dilectum nostrum consangineum Davidem Sanctiandres cardinalem &c. reverendissimum et reverendos in Christo patres Cavinum archiepiscopum Glasguen, cancellarium nostrum, Robertum episcopum
Orcaden., diletost nosctos consanguineos Jacobum Horavie comitem, dominum Abirnethie, Johanneam dominum Erskin, venerables in Christo patres Alexandrum, Georgium, Johanneam, monasteriorum nostrorum de Cambuskenneth, Dumfermling et Paslay abbatcs, Davidem Insule Sancte Marie priorem, nostrum secretarum, Jacobum Kirkaldy de Grange, nostrum thesaurarium, Thomam Henzelis de Petofedellis, comptorum nostrorum rotulatorem, Davidem Wod de Crag, Magistros Jacobum Poulis de Colinton, nostrorum rotulorum, registri et consilii clericum, Thomam Bellenden de Archnoule, nostrc cancellarii directorem, Adamm Otterburn de Auldhame et Willaum Hammiton de Sannquhar, equites, Magistros Henriicum Balnavis de Halhill, Henricum Lawler, advocatum nostrum, Johanneam Danyelstoun, rectorem de Disart, dominum Alexanderum Scoot, prepositum de Corstorphin, Magistros Thomam Marioribankis, burgesem burgi nostri di Edinburgh, Georgium Forstar in Leith et Georgium Ogilvy, Magistrum Johanneam Chesholme [blank] aut ullos septem, sex seu quinque ipsorum confunctim nostros ccmmissarios et scaccarii nostri auditorcs; dando, concedendo et committendo prefatis nostris commissariis, scaccarii nostri antedicti auditoribus, seu aliquibus septem, sex aut quinque eorum confunctim, dicto nostro comptorum rotulatore illores uno existente, nostram plenariam potestatem et mandatum speciale supradiictum nostrum scaccarium apud nostrum burgum de Edinburgh vicesinoquent die instanti mensis Junii cum continuatione dierum inchoandci et tenendi ac omnes et singulos vicecomites, senescalos, camerarios, ballivos ad extra, receptores, burgrum prepositos et ballivos ad custumarios magne custume nostre et omnes alios qui nobis compta debit diebus aliis limitatis vocari faciendi, absentcs amerciandi, comptum recipiendi, audiendi, examinandi et in rotulio ad libris comptorum in scriptis redigendi et ordinandi, allocacions faciendi, acquittancias conficiendi et delibrandi, necnon officicarios in suis officios negligentes, remissos et inobedientes per wardam et alias puniendi, ac eisam predictum nostrum scaccarium quoties opus fuerit continuandi, et generaliter omnia alia et singula faciendi, gerendi, exercendi et utendi que in premisiss et circa ea necessaria fuerint seu quoquomodo opportuna; ratum et gratum habenter et habituri totum et quidiscip na supradiicti nostri commissarii et auditorcs vel aliqui septem, sex sive quinque illorum confunctim, prefato nostro comptorum rotulatore uno semper eorum ut premissit existent, in premisiss rite duxerint faciendi. Datum sub testimonio nostri magni sigilli apud Hammiton deicmonono die mensis Junii anno domini millesimo quingentesimo quadragesimo tercio et regni nostri primo.

b) Attendance of Auditors in Council and Exchequer, 1525

The following table is based on sederunts appearing in Acta Dominorum Concilii Vol. 35, ff. 78-125, 139-149. Note that it relates to judicial and administrative business, not to the auditing of accounts (see Juridical Review, 1960, 211-216).

The Auditors listed are those named for the Comptroller's accounts: James, archbishop of St. Andrews, Chancellor, Gavin, bishop of Aberdeen, Clerk Register, Colin, earl of Argyll, George, abbot of Hollyrood, Alexander, abbot of Cambuskenneth, Robert Forman, dean of Glasgow, James Kinclagry, dean of Aberdeen, John Dingwall, chancellor of Aberdeen and archdeacon of Caithness, Nichol Crawford of Oxgange, justice-clerk, and Sir John White, parson of Petoux, (ER, xv. 194) with the addition of Robert Barton, Comptroller, and John Campbell of Lundy, Treasurer, (cf. ER, xv. 559). Colville succeeded Barton as Comptroller on 14 August 1525. As White does not appear in the sederunts, he has been omitted from the table.
E. denotes attendance in Exchequer. C. denotes attendance in Council.

<table>
<thead>
<tr>
<th>July</th>
<th>1 am</th>
<th>3 pm</th>
<th>4 am</th>
<th>5 pm</th>
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The Auditors also sat on 11, 12, 14, and 16 August but the sederunts were not recorded.
3. Summoning of accountants to Exchequer

a) Proclamation of the Exchequer, 1506 (Acta Dominorum Concilii, Vol. 18, pt. 1, f. 196)

We do yow to witt, it is thocht expedient, avisit and concordit beoure soverane lord and his lordis of counsale that his chekker be baldin in Edinburgh and begyn the xv day of Junii nixt tooum witht continuacion. Quharefore we charge straitly and commandis in our soverane lordis name all his officeris, liegis and subditis that aw count in the said chekker that thai compere before the lordis auditoris thef the said xv day of Junii witht continuacion of dais to give count, rekny and payment of all dewitez awin of termes bigane sen ther last count after the tenore of the preceptis to be direct therapoun under all pane and charge that after may follow.

b) Briefe of summons directed to the sheriff of Aberdeen, 1437 (Lord Forbes Papers No. 1)

Jacobus dei gracia Rex Scootorum vicecomiti et ballivis suis de Abirdene salutem. Quia ordinavimus scoaccarium nostrum tenendum apud Strivelyn octavo die mensis Julii proxime futuri cum continuacione dierum, Vobis precipimus et mandamus quatenus sitis ibidem die jovis decimo octavo die dicto mensis Julii cum continuacione dierum ooram computorum nostrorum auditoribus, prompti et parati ad reddendum computum vestrum, tam de firmis et redditibus nostris quam de wardis, relevis, maritagiis, finibus et eschaetis ac exitibus curie vestre a tempore ultimi compti redditi de officio vestro, portantes vobiscum extractus itinerum justiciarum et camerarie et omnes et singulos denarios qui nobis debentur de tota ballia vestra, tam de antique financia quam de contribucione concessa ad transitum carissime sororis nostre in Franciam. Insuper prennimiri faciatis omnes et singulos burgorum prepositos et ballivos, custumarioris magne custume et omnes alicis qui nobis computa debent per toutam balliam vestram et specialiter tam ballivos terrarum nostrarum dominarum quam intermissores ailiarum terrarum nostrarum ratione warde vel alias quod dictis die et loco personaliter intersint compota sua finaliter redditi et quod secum deferent omnes et singulos denarios de eorum officiis nobis debitos quorum termini sunt vel tunc arunt alapai. Et vos videocomes habeatis vobiscum dicto die preoccupacione vestre testimonium et hoc brev. Et hoc sub pena que competit in hac parte nullatenus omitatis. Datum sub testimonio magni sigilli nostri apud Strivelyn decimo tercio die mensis Maii anno regni nostri primo. (On tongue) Vic. de Abirdene pro scoaccario. (Seal gone) (Endorsed) Precept for chekker.

c) Briefe of summons directed to the sheriff of Peebles, 1477 (Yester Wirts No. 180)

Jacobus dei gratia Rex Scootorum vicecomiti et ballivis suis de Peebles salutem. Quia ordinavimus scoaccarium nostrum tenendum apud Edinburgh et incoandium die mercurii vicesimoquinto die mensis Junii proxime futuri cum continuacione dierum, Vobis precipimus et mandamus quatenus sitis ibidem die jovis tercio die mensis
Julii proxime futuri coram compotorum nostrorum auditoribus, prompti et parati ad reddendum compotum vestrum, tam de firmis et reditibus nostris quam de wardis, relevis, maritagis, finibus et escaetis ac exitibus curia vestre a tempore ultimi compoti redditi de officio vestro, portantes vobiscum omnes denarios per vos nobis debitos ac extractus itinerum justiciari et camerarie. Insuper premuniri faciatis omnes et singulos burgorum prepositos et ballivos ac custumarios magne custume nostre et omnes alios qui nobis compota debent per totam balliam vestram et specialiter tam ballivos terrarum nostrarum dominicalium quam intromissaes aliarum terrarum nostrarum racione warde vel alias quod dictis die et loco personaliter intersant compota sua finaliter redituri et quod secum defferant omnes denarios de eorum officiis nobis debitos quorum termini sunt vel tumo erunt elapsi. Et vos vicecomes habeatis dicto die preminiocionis vestre testimonium et hoc breve. Et hoc sub pena que competit in hae parte nullatem uscitalis. Datum sub testimonio magni sigillii nostri apud Edinburgh vicemimo primo die Aprili anno regni nostri decimo septimo. (On tongue) Vicecomiti de Pehlis pro scaccario &c. (Seal gone)

A brief of summons, directed to the sheriff of Kinross, dated 6 March 1540, for compareaance on 5 August 1540, is in the same form as the above. Another brief, directed to the same sheriff, dated 14 May 1547, for compareaance on 14 July 1547, is also in the same form, except for one clause, reading "portantes vobiscum omnes denarios qui nobis debentur de tota ballia vestra ac extractus (etc.)". (Morton Papers, Exchequer Papers)

d) Brief of summons directed to the sheriff of Kinross, 1588, showing the shortened form in use at that date (Morton Papers, Exchequer Papers)

Jacobs de gratia Rex Scoetorum vicecomiti et ballivis suis de Kinross salutem. Quia ordinavimus scaccarium nostrum tenendum apud Edinburgh et inchoandum die lune primo die mensis Julii proxime futuri cum continuatione dierum, Vobis precipimus et mandamus quatenus sitis ibdem die sabati decimo die dicti mensis coram computorum nostrorum auditoribus, prompti et parati ad reddendum compotum vestrum de omnibus et singulis firmis, reditibus et devorsiis per vos nobis debitis a tempore ultimi computi redditi de officii vestris, portantes vobiscum omnes denarios per vos nobis debitos quorum termini sunt vel tumo erunt elapsi, omnesque alios interesse habentes seu pretendentes per quindecim dies ante dictum diem acto nostrari parliamenti conforme inde premoniatis. Et hoc sub pena decem librarium nullatem uscitalis. Datum sub testimonio nostrui magi sigilli apud Halyruilhus vicemimo quarto die mensis Maii anno regni nostri vicemimo primo, 1588. (On tongue) Vicecomiti et ballivis suis de Kinross pro scaccario &c.". (Fragment of Quarter-Seal)

(Endorsed) The laird of Lochlevin schirf of Kinros to compair the xiii day of July.

e) Extract from table of the Exchequer, 1592. (From copy in National Library of Scotland, Advocates' MS. 34.12.17, folios 95 y et seq.)
Tabula scoccarii S.D.N. Regis tenendi apud Edinburgh et inchoandi die sabbati primo die mensis Julii anno domini millesimo quingentesimo nonagesimo secundo.

Dicto die

Vicecomes de Berwik
+Ballivi de Lawder

Ballivi de Lawderdaill
Vicecomes de Roxburgh
+Prepositus et ballivi de Jedburgh

Die lune tertio

Vicecomes de Selkirk
Prepositus et ballivi de Selkirk
Ballivi et cursores forrestae de Ettrik
Vicecomes de Peiblis
+Prepositus et ballivi de Peiblis

Die martis quarto

Vicecomes de Lanerk
Prepositus et ballivi de Lanerk
Vicecomes de Lanerk infra burgum
+Ballivi de Rutherglen

Die mercurii quinto

Vicecomes de Drumfreis
+Prepositus ballivi et custumarii de Drumfreis

Senescallus vallis Anandie
Feudifirmarius de Dunoon
Custumarius anglicanorum bonorum apud medianas merchias versus Angliam
Senescallus de Kirkoudbricht
Prepositus ballivi et custumarii de Kirkoudbricht

Die jovis sexto

Vicecomes de Wigtoun
Prepositus ballivi et custumarii de Wigtoun
Camerarius Calvidie
Receptor de Carrick Leswalt et Menybrig
Vicecomes de Are
Prepositus ballivi et custumarii de Are
Feudifirmarius de Donnald
Ballivi et custumarii de Irving

Receptor de Stewartoun
Ballivi de Kyle Stewart
Ballivi de Cunninghame
Ballivi de Carrick
Feudifirmarius de Trabeauch et Ternyseane
e) Comparison of the Exchequer Table and the Exchequer Rolls, 1592.

The accountants and the dates assigned for their compearance are listed in the order in which they appear in the Table, together with the dates on which, according to the Exchequer Rolls (ER, xxi, 239-256), their accounts were rendered. Names omitted from the Table are underlined, their place in the list and date of compearance being conjectural. Thirteen burghs, 12 custumars and 30 (approx.) bailies ad extra who figure in Table but not in the Rolls have been omitted, together with all sheriffs, stewarts and bailies of bailiaries, the Sheriffs' Roll for 1592 having been lost. In case of discrepancy the designations given to accountants in their accounts have been preferred to those in the Table. The following abbreviations have been employed: B. Bailies (of burgh); C. Custumars; Ch. Chamberlain; F. Feuar; T. Tacksman.

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*The table lists "Feudifirmarius de Kintore, Coull et Oneill."*
Proceedings against non-accountants

a) Proclamation against those failing to account in Exchequer, 1503.

(Acta Dominorum Concilii Vol. 14, f. 177)

Apud Edinburgh decimoquinto Julii

We do yow to wit, forsamekill as the auditouris of our chekker has remanit and sittin in this toune attoure the latter day of the chekker apoun the comptis of chaumerlanis, schireffis, custumaris, bailyes of burrowis and stewartis, malaris, fermoraris and all utheris officiaris that aw compt to our chekker, nevertheless the maste part of the said officiaris that auoch compt are nocht comperit and ane other part comperit and has past away, unendit thair comptis, and comptemplyandly has disobeyt, nocht dreedand the panis contenit in our preceptis and letterez past apoun thame. Herefore we charge all and sindry our said chaumerlanis, schireffis, stewartis, bailyeis, bailyes of burrowis, custumaris, fermoraris and takismen and all other uther officiaris quhilcis aw to us compt that thay comper on Mondaday nixt tocum with continuacion of das before the auditouris of chekker, and thair the saidis persons that has enterit thair comptis to red and end the samyn finaly, and thay that has nocht comperit as yit, that thay comper and enter thair said comptis and mak finaly red and payment of the samyn, undir the pane of tynsale of thair officiaris, alswae to thaim that had the samyn in heritage as othir wais, and of tynsale of takis of quhatsumevir lordschipps to the takismen and fermoraris that aw compt, and apprising of thair gudis and landis for the hale socmes restand apoun thaim in oor rollis, with certificatioun to all that disobeyis this present charge that the panis foresaid salbe execute apoun thaim bot oor delay or favouris.

JAMES R.

b) Decree against non-accountants, 1503 (Ibid. f. 180)

At Edinburgh the xxij day of July the yeir of God M MAC and thre yeris. It is concludit and deliverit be the lordis of our soverane lordis counsale that forsamekle as the saud lordis at the days that all schireffis, stewartis, chaumerlanis, custumaris, bailyes of burrowis, malaris and all utheris awing compt to the chekker has gar call the said officiaris to thair comptis and all utheris that war summon be letterez under the signet for auld restis, first of the panys of the unlaw of the chekker and thairfter, the days of the chekker being all runnyn, be opin proclamationoun under the pane of tinsale and desmunacioun of thair offices, alswae of heritage as for certane termes, and the malaris of tinsale of thair assedatouns and takis, and distreyning of thair awin propir gudis and landis for the socmes restand apoun thaim in the rowis, becaus thay comperit nocht at the days assignit to thaim be the preceptis of the chekker and be letterez under the signet for auld restis nor at the term assignit to thame be the said proclamationoun, of the qihilcis and part of the said officiaris has comperit and entirit thair comptis and nocht eddit the samyn, makand sic equ, and ane uther part comptempanyand, disobeytand and nocht comperand, incurrand the panis above expressit, that thairfor the lordis decernis, deliveris and decretis all the officiaris foresaid, alswae thai that
entire their comptis and endit nocht the samyn as thai that war absent and
comperit nocht, till incur and undirly the panys of the unlaw of the chekker and
als the panys contenit in the said proclamation, that is to say officiareis of
heretage or for termes to tyne the samyn at our soverane lordis will, and he to
dispose theirupon as pleisis his hienes, and malars and takismen to tyne their
assesdations, and that that aw rests in the rowsis to be distreneyit in their
landis and gudis theirfor to complet payment thairrof as effersis etc.

5. **Enrolment of accounts**

Copy of the account of the chamberlain of Discher and Toyer, bearing instructions
for its enrolment, 1555. (Breadalbane Muniments, Returns to Exchequer.)

This account, of which the charge only is reproduced here, is written in a small
paper book, measuring 12" x 8 1/4", containing 12 pages (7 blank), the last page
bearing the endorsement, in an early seventeenth century hand: "The equ of
chekker begun in anno 1542." The enrolled account ("in pergameno") forms part
of the property roll of 1555 (BR, xviii. 326-329). In it the charge for the first
year of the account is set out in detail. (Ibid. 326-7)

Discher et Toyer

Computum Colin Campbel, camerarii de Discher et Toyer, redditum apud Edinburgh per
eundem (28 September 1555) de omnibus recepitis suis et expensis per firmas et
redditus dictarum terrarum, ex assestacione facta de eisdem per David Wod de Crag,
compositor rotulatorem, apud Perth (11 April 1541), a die (12 October 1542) usque in
diem huius computi, et sic de tresdecim annis infra hoc computum.

Memorandum quod
primus annus
huius computi
onerabitur ad
longum in
pergamino

Idem onerat se in pricis de xij li. xiiij s. iiiij d. per arreragia
ultimi computi sui, ut patet in pede eisdem.

Item idem onerat se de jicxxxix li. xij s. viij d. ob., j celdra
brasii vocati Grund malt, viij bollis farrina avenatica albe, j
celedra farrine avenize nigre, xij martis, xxxvj pultris, per
integras firmas dicti dominii de primo anno huius computi. Et
de jicvij li. xvij s. vij d., xij celdris brasii, y celdris iiiij
bollis farrine albe, xij celdris farrine nigre, jxiiij martes,
iiijmxxij pultris, per integras firmas, proficua et devorias
dicti dominii de reliquis duodecim annis huius computi.

Summa huius onoris jivijxxxvij li. xij s. iij d. ob., xiiij celdre
brasii vocati Grund malt, v celdre xj bolle farrine (albe),
xiij celdre farrine nigre, jxiiij (sic) martes iiijvij pultris.
6. Arrears of accounts

a) Analysis of the arrears of James Lindsay of Fairgarth, late chamberlain of Galloway, 1498 x 1502. (Exchequer, Accounts (Various) No. 1).

Lindsay was removed from office on 12 April 1497. On 29 July 1498, in his absence, he was charged in the property roll with his arrears as chamberlain. This paper appears to have been drawn up after that date but before an account of the arrears, rendered by his son on 17 August 1502. (ER, xi.106, xii.62)

Rest upon lord Boithmule xxx li. ix s. iij d.
Balgedain xliij s. iiiij d. in Georg Sinclairis handis.
Kirkandris ix s. and Quhitpark vj li. in L. Boithmule handis.
Lauchdognis Uvir, Midill and Nethir xxij li. x s. of grassum.
Myln of Suthik ix li. of iiij yeris mals and iiiij li. x s. of grassum.
Cumilndath rest of grassum l s. and of male l s. and in the handis of Georg Sinclair v li. Largy 1 s. unsait. Drumtey-i-e-grassum awant.
Mot of Erstoun vj li. viij d. Craig and Knokinschene xl s. Stronfastain xl s.
Barakeauc xj li. vj s. viij d., the fisching xiiij s. iiiij d. of iiij yeris extending to fourti aocht pundis. Corsesrag, Caramury, Barlay and Caldow xv li. of grassum and of male of iiij yeris xv li. Slewindaw of iiij yeris x s.
Galtwey, Louis and Knokillen of iiij yeris iiij li. clamt be the lord of Lochinvar in heritage. Castelmaddy of iiij yeris ix li. male in Gilbert Crersouns handis.


iiiij.xxxli. ix s. iij d.

iiij.xxxli. xj s. vj d.

b) Protest by William Cunningham of Craigans concerning his liability for arrears of the lordship of Kilmarnock, 1504. (Craigans Writs No. 62)

In Dei nomine Amen. Per hoc presens publicum instrumentum suntuis pateat evidentor quod anno incarnationis dominic (1504) mensis vero Julii die sexta...in mei notarii publici et testium subscriptorum pretexia personaliter constitutus nobilis vir Willielmus Cunningham de Craigans comparuit coram dominis auditoribus scaccarii, sumonitus per literas domini regis ad instanciam ejusdem pro summa septuaginta unius librarum undeima solidorum de firmis et proficius dominii de Kilmarnock, restante in rotulis scaccarii tempore quo quondam nobilis vir Patricius Hume de Polwourth miles ministrabat in officio comptorum rotulatoris. Prefati domini auditores mature avisi se considerarunt quod pronominatus Willielmus non intrumissit cum hulsumodi resta. Ideo idem Willielmus solemniter protestatetur quod non teneretur respondere domino nostro regi pro eadem, nec quod cederet sibi aut
heredibus suis in preidicium, damnum seu gravaminem temporibus profuturis. Super quibus (etc.) Acta erant ped in domo sacellii infra burgum de Strivelin, hora octava ante meridiem vel coebras, sub anno, die, mense, indictione et pontificatu quibus supra. Presentibus ibidem nobilibus providisse viris Willemo Scot de Balwery milite, Jacobo Rollok, burgensi burgi de Dundie, et domino Jacobo Bigholme, vicario de Culven, cum multis alius testibus ad premisse vocatis pariter et rogatis. Et ego Henricus Mair (etc.).

c) Precept to the Earl of Cassillis, chamberlain of Galloway, to distrain for his predecessor's arrears, 1517. (Ailea Muniments, Discharges and Receipts, 1517-21. No. 2)

My lord of Cassillis and chamberlain of Galway, I commend me heartly to yow. And forsamenkle as Thome Forester, chamberlane of Galway for that tyme, restis awin till our soveranne lord of the melis, fermis and dewites of the said lordschipe of termis bigane the sowne of j'lxviij li. xviij s. iiiij d. and vijii martis as the chekker rollis and fute of his last compt beris. Quharfor I charge yow in the kingis name, my lord governouris and myne that incontinent this precept senye gar serche and seik all the said Thome Foresteris movable gudis being within the foresaid lordschipe and puit the saymmyn under fens and arrest and lat nocht the saymmyn to feredome will ye getuther command of me in the contrar or utheris haifand power thereof. And indent with the said Thome Forester or his factouris how mekle geyr beis puit under fens and arrest, that the kingis grace may haif full payment of the saidis restis according to the chekker rollis. And this on na wis ye leif undone as ye will answer to the kingis grace upon the executioum of your office. Subscribe it with my hand and under my signet at Edinburgh the vj day of October the yeir of God MV and sevintene yeirs.

ROBBART BARTAN CONTROLLAR (Signet).

d) Royal warrant discharging the arrears of the sheriff of Aberdeen, 1516 (Errol Charters No. 289)

James be the grace of God, king of Scottis, to all and sundry our officiaries, liegis and subitis quham it effaris, qubais knowlege thir our letterez salcum, Greeting. Forsamekle as we with awis and consent of our derrest cousing and tutour, Johne, duke of Albany, protectour and governour of our realme, for the thankfull service done to ws and our said cousing be our lovitt cousing and counsalour, Williams erle of Erroll, and utheris consideracion moving ws, to haif remittit, quitolamyit and dischargit and be thir our letterez frelie remittis, quitolamyis and dischargis our cousing Williams erle of Erroll, oure schireff of Aberdene, of all sowne of money and deptis aucht be him or his fader to unquhile oure derrest fader of god mynd, qubahim God assolye, and to ws in all tymes bigane, for the restis and comptis be reasse of thare office of schireffschip of Aberdene, that is to say relevis, echaestis, of courtis, extretis of justice airis and of all uther maner of clamys that mey be clamyt be ws or our said governour againsis the said Williams concerning the said office of schireffschip, extending in the hale to the soume of aucht score of pundis, before the day of the date hereof, our said cousing makand compt and
reknyng in tyme tocum to our thesaurare and auditouris of chekker being for the
tyme of all soumes and dettis concernyng ws be ressome of his said office of schirifes
ship. Quharfore we charge our said thesaurare present and tocum to decist and cess
of all calling, jornaing or proceeding aganis our said cousing for the saidis soumes
and restis aocht to ws and our said fader in ony tyme bigane be our said cousing and
his said fader be ressome of the said office of schiraffschip or uther wayis, makand
compt in tyme tocum before our saidis auditouris as said is. Gewin under our
signet and subscrivit wit our darrest cousing and tutouris hand. At Edinburgh the
vij day July and of our regnne the thrid yere.

JEHAN (Signet)

xxvij Julii anno etc. xviiij

Per hano literam allocatur in compoto vicecomitis de Abirdene de releviis terrarum
de Bothoine Uvir et Nethir, tercio partis de Waderis Flemyngh, Jakstoune et
Scadochmuir ac de exitibus curie dicti vicecomitis xlviij li. xviiij s.

G. Gude

7. Warrants for payments and allowances

a) Royal warrant for allowance to the chamberlain of Galloway, 1541. (Galloway
Charters No. 57; RSS, ii. 4149)

James be the grace of God, king of Scottis, to all and sindyre cure officiaris,
liegis and subditis quharn it offeris, quhais knawlegh thir cure letters salcum,
and in especialle to cure comptrollare and auditouris of our chekker now present and
being for the tyme, Greetis. Forasemkyl as cure devote oratouris, the priour
and convent of the freiris predicatouris of our burg of Wigtoun and their successouris,
ar infeft perpetualie be cure mist noble predecessoris of gude mynd, quham God
assolye, of the fisheing on the south half of the matter of Bladenach within our
lordschip of Galloway. And we with avise and consent of our comptrollare,
for the increasing of divyne service and upbauld thatrof, have gevyn and assignit and be thir
cure letters gevys and assignis in almois to the said prioure and freiris and their
successouris cure fisheing on the north half of the said matter of Bladenach,
quhilk that had ofoure guds chir and fader and now hes of ws for the space of
threttene yeiris nixt and immediatlie followand the twelwe day of July the yeir of
God xlvij yereis, for all the dayes and termes of threttene yeiris nixt and
immediatlie followand the isoch of the saidis threttene yeiris, quhilk salbe thaire
entre thairto, with all profictis, asiamenitis and pertinentis of the same, but ony
revocation or agane calling quhatsumevir; the saidis priour and freiris and their
successouris singand daylie aftir evisang in thaire place of Wigtoun Salve Regina,
with ane speciale orisons for our darrest fader foirsaid, our moder, predecessoris
and successouris, during the saidis threttene yeiris. Quhairfores we charge
straitlie and commandis you, all and sindyre cure officiaris, liegis and subditis
foirsaidis, that none of you tak upoun hand to mak ony impediment, lat or distrublance
to the saidis priour and freiris and thaire successouris and intromettouris in the
peaceable broukng and joising of the said fisheing on the north half of the said watter during the said space, under all pane and charge that after may follow. And as we command and charge yow, cure comptroller and auditouris ofoure chekker now present and being for the tyme, that ye mak allowance to our cheklärane of our said lordship of Galloway now present and tocum yeirlie in his compis of the said fisheing and profites theireof during the said space after the tenmour of thir our letters, quhilkis being anis schewin to you upon compt that ye regester the samyn in cure chekker rollis for yeirlie allowance to our said chaierlane and your warrant heirupon, and that ye mak na impediment nor stop thairto for oure command or letters in the contrary. Gevin under cure prive seal at Striveling the ferd day of August the yeir of God j\(^{m o x l j}\) yeiris and of oure regne the xxvij yeir.

Per signaturam manu S.D.N. Regis subscriptam etc.
(On tongue) Litere prioris et fratrum predicatorum burgi de Wigtoun etc. (Seal gone)
(Endorsement) Apud Edinburgh decimo septimo mensis Julii anno j\(^{m o x l j}\).
Per hano literam allocatur in compoto camerarii de Galloway dij li. ix s.

J. WALLACE

b) Minute of the admission of a crown charter in Exchequer, 1494. (Perth Burgh Records - endorsement on charter of Robert III, dated 10 April, a.r.4)

In scaccario suprmi domini nostri regis Jacobii quarti tento apud Edinburgh decimo octavo die Junii anno domini etc. nonagesimo quarto, domini auditores inspexerunt hano cartam et deliberaverunt quod omnia amerciamenta et financie itinerum justiciarie de Perth super inhabitantes burgi de Perth contingentes persolvi debent aldermanno et vicecomiti de Perth infra burgum ad reparacionem pontis de Tay, et quod ipsi reddant comptum de eisdem singulis anni prout continetur in presenti carta, et quod extractus dictorum itinerum dirigantur dicto vicecomiti infra burgum in futurum.

Ita est deliberatum per auditores scaccarii. Teste manu propria.
Ricardus Roberti substitutus M. Jo. Fersel
clerici rotulorum et registri.

+A transumpt of the same charter bears an identical endorsement, apart from the interlineation of the word "quibusunque" at this point.

c) Precept by the Comptroller to the custumar of Dundee for a continuing payment to the Friars Preachers of Perth, 1557. (King James VI Hospital, Perth, Mmiments No. 1/69)

Patryk Lyon owstomar of our sowerane ladeis cowstomis of Dunde, this precept seyn ye sall answer and mak thankfull payment to the freris predicatouris of Perth of their yeirly pension that thi awld hawe of the owstomis of your toune of Dunde and is yeirly allowyt in our sowerane ladeis chakker comptis, and that ye mak thaim thankfull
payment in all gudly haist of this last terme bygyn of their yerly pension and
lykwis at all terns to cum without ony impediment, this wryt beand anis seyn and red
to yow. Swsarywyt witht my hand, owr sowerane labelis comptroller for the tyme, at
Edinburgt the vj day of Julii in the yer of God jv3fyty and sewn yeris.

DE VILLEMOR CONTROLLER

(Endorsements) Ane precept .... mis of Dunde.

As the chakker comptis mayd therupone yeirlie proportis.

d) Precept by the Comptroller to the chamberlain of Carrick to make a single
   payment for wine, 1551/2. (Ailsa Muniments, Discharges and Receipts,
   1551 No. 17)

My lord of Cassillis, ye sall delyver to Thomas Ronald burgess of Edinburgh the
sowme of tua hundyryht pundis that ve are awand hym for certane wyne tane for
furnasying of my lord governoris grace, quhilk sowme of tua hundyryht pundis salbe
allowit to yow in your comptis of the malis of Lesswat and Mynnabryg, be this our
precep, subscrivit wyth our hand at Edinburgh the xiiiij day of Feburare in the yer
of God jv3fyty and ane yer.

CUIROS COMPTR.

(Endorsement) The controllers precept of ij d li.

e) Precept by the Comptroller to the chamberlain of Strathbarn for one term's
   payment of the Lord Advocate's pension, bearing the grantee's receipt,
   1558. (Exchequer, Precepts and Receipts)

Johnne Bruce chalmerlane of Straththerne, ye sall incontinent eftir the syoth heirof
deliver to Maister Johnne Spens of Condy the Quenis grace advocat the sowme of thrie
scodr fyftene pundis usuale money of this realme of the first and redyest silver ye
ressave or intromettis with the mertimes males last bipast, viz. in anno fyftye aucht
yeris, of the lordship of the saidis landis of Straththerne, and that for his
mertimes feale in the yer of God foirsaid, quhilk salbe thankfullie allowit to yow
in your comptis, ye kepand this precept for your warrand and takand his acquittance
of the ressait therof. Subscrivit with my hand at Edinburgh the xvij day of
November fyftye aucht yeris.

DE VILLEMOR CONTROLLER

(In dorse) I Mr. Johnne Spens grantis me to haiff resavit fray Johnne Bruce
chalmerlane of Straytherne the sowm of iij xv lib. within contentat the command
of this precept. In witness herof I haiff subscrivit this tiket with my hand at
Edinburgh the xxv of November 1558.

M. JO. SPENS

Maister Johnne Spencis precept. Mertymes.
8. Discharges and receipts

a) Discharge by George Gude to the chamberlain of Galloway for payment of his pension, previously allowed to the latter sub periculo compotantis, 1521/2.  
(Ailsa Muniments, Discharges and Receipts, 1524 No. 1; cf. ER, xv, 17)

I George Gude grantis me to have ressavit fra schir Johanne Campbell servitour to my lord of Cassillis the soume of xx li. gud and usuale money quhilk he restit awand to me and allowit to him in the chekhir rollis. Of the quhilk soume I hald me weile contentit and payit and therof quitalamis and dischargis the said erle, schir Johanne and all utheris be this myne acquittance, subscrivit with my hand at Edinburgh the last day of Januare the yeire of God jxxv and xxiiij yeiris.

GEORGE GUDS with my hand etc.

b) Acknowledgement by the Comptroller of the receipt of £40 from the feuar of Urquhart and Glenmoriston extra rotulos, 1527.  
(Acta Dominorum Concilii, Vol. 37, i. 154; cf. ER, xv. 376)

In presens of the lordis auditouris of chekhir James Colvile of Uchiltrie comptrollare grauntit him to have ressavit fra Johnne Berclay burges of Edinburgh the soume of xl li. quhilk the said Johnne ressavit fra Jane Gordoun in name of John the Graunt. Of the quhilk soume the said comptrollare allegis he has send his acquittance to the said Johnne the Graunt.

c) Discharge by the Comptroller to the Earl of Morton for the rents of the barony of Buittle, for which allowance was given to the chamberlain of Galloway, 1527.  
(Morton Papers, Discharges and Receipts, 1520-1529; cf. ER, xv. 319)

I James Colvile of Uchiltrie comptrollare to our soverane lord grantis me to have ressavit fra eane noble and mychtir lord James erle of Morton and his servandis in his name the some of foure score sextene pundis aucht scoillingis and foure penfys of the malis of our soverane lordis landis and barony of Buthill underwritten, that is to say of the landis of Almores mekill and litill, Munchis, Castelgoure, Burscheane, Marynacht and myline of Buthill, the towe of Buthill, Brekhauch, the Chantontoun, Craigtown, Logane, Balgreiden, Guffokland, Carvorie, Cluny, Halockles, Knokmekle, Knoklitill, Culghaw, Cyyle and Corbertoun and the fisching of Ur liand in the lordschip of Galway, of the terms of Witsunday last bipast, extending in the rentale of the termes forsaid to the some abonwrittin. Of the quhilk some I hald me wele content and payit and in our soverane lordis name quitalamis and dischargis the said erle thairof for ever be thir presentis. In witness of the quhilk thing I have subscribit thir my letters of quitalame with my hand at Edinburgh the ix day of August the yeare of God jxxv twenty and sevin yeiris.

(Holograph) Memorandum that my lord of Mortoun hes eane acquittance of fifty merkis of the same abon writtin, quhilk acquittance William Graham servand to my said lord hes promist to gar be distroyit, because this acquittance beris the haill sowm.

JA. COLVILLE COMPR.
d) Discharge for a similar payment, for which allowance was given to the chamberlain, 1531. (Ibid., 1530-1539; c.f. ER, xvi. 101)

I James Colville of Ester Wemis comptroller to our sovereign lord grantis me to be weil content and payit the handis of ane noble and mychtly lord James erle of Mortoun of the soume of four scoir fyve pundis xj s. viij d. for the male of our sovereign lordis landis of Buthill of the terms of Witsunday last bipast, and be the tenor of this write grantis me to be weil content and payit of the said soume of four scoir fyve pundis xj s. viij d., and in our sovereign lordis name quitclands and dischargeis the said erle of the said soume for now and evir be this write. And in witness herof I have subscrivit this write with my hand at Edinburgh the thrid day of Julii in the yer of God jMVxxxj yeres.

JA. COLVILE

(Holograph) My lord, giff ther be ony restand that is in the rentaill and noocht payit send the samyn to the chekker.

e) Discharge by Patrick Sinclair to the chamberlain of Carrick for annualrent, for which allowance was given sub periculo comptantias, 1538/9. (Alisa Muniments, Discharges and Receipts, 1538 No. 6; c.f. ER, xvii. 226)

I Patrik Sinclare of the Spottis be the tenmour heirfon granttis me to haif resavit fra ane honorable lord Gylbert erle of Cassallis the soum of threttene pund ten s. of the mony of Scotland in complete pament of my anwell of Lessuat and Mene Briggis of the terms of Mertimes last bipast and haldis me wele content and payit therof, and quitclames and dischargeis him, his airris, executouris and assygnais of the foresaid (soum) of xiiiij li. x s. for now and ever be this presentis, subscrivit with my hand at Edinburgh the xvij day of Januar the yere of God jMVxxxvij yeres. Before thir wetness: Lancilot Barbour, Robert Kirkland and Donald Fullartoun with utheris divers.

PATRICK SYNGCLAR OF THE SPOTTIS with my hand

f) Discharge by the Comptroller to the chamberlain of Carrick in respect of several payments, 1546/7. (Ibid. 1546 No. 22)

We William Colville commendatour of Culross and comptroller to our sovereign lady grantis ws to have resavit fra ane noble and mychtli lord Gilbert erle of Cassillis the soume of sevyen scoir of pundis in parte of payment of the soume of fyve hundreth merkis quhilk the said erle suld pay in compositoun for the malis of Carrick, Leswalt and Menybrig in the yeres of God xliij, xliij, xlvi and xl sex. quhilk we grant the said erle hes peit as followis, viz. to our self in Glasgw the xliij day of Junii in the yier of God jMVxl yeres twenty pundis, in Lainithuw the ferde day of October in the samyn yier to our self xx lib., the xliij day of the samyn moneth to master John Forsayth at our command xl lib., the xliij day of August xlvj yeres to Robert Hamlyltoun at our command xx lib. and the last day of Januar in the samyn yier to our self xl lib. Of the quhilk soume of sevyen scoir pundis we hald ws wele
content and payit and quhotlames and dischargis the said erle, his airis and 
executouris thereof for now and evir. In witnes heirof we have subscrivit this our 
aquittance with our hand at Edinburgh the xxiiij day of Marche the yere of God 
Mvxxviij sex yeris, before thir witnes: Thomas Corry of Kelrod, George Corry hys 
and apperand air, Archibald Kennedy and David Kennedy with utheris divers.

GULROSS COMPTR.

9. Bonds to the Comptroller

a) Bond by the taskman of Ettrick Forest for the restis of his account, 7 Sept., 

Septimo Septembris anno vOliiij. In presens of the lordis auditouris of chekker 
Alexander lord Humis obliat him to content and pay to Johnie of Strivelie 
comptlOllare the soume of j0liiiij li. betuix this and Mertines nixt toom undir the 
pane of doublill to the King, because the said comptlOllare take the samyn apoun him 
as payment of the said Alexanderis rest of his compt of the Forest etc., to the 
payment of the quhilk soume of ane hundredth fifti foure pundis he band him in the 
sikkerest form etc.

b) Decree against Sir Andrew Wood of Largo upon his bond for the rents of Mull 
and Morvern, 18 Sept., 1508. (Ibid., Vol. 19, f. 356)

Decretis and deliveris that Andro Wode of Largo knighth sail content and pay to 
sohir Duncane Forestar of Skipnorch knycht comptller to our soverane lord in the 
naim of his hiene the soume of thriie sooir pundis usuall money of Scottland, as 
he that band and obliat him witht Archibald erle of Ergile comuniatlie and 
severallie, remunecand the benefits of division for the pament of the said soume 
for ane yeris male compleit of the landis of Mull in the Ilis and Morwarne in the 
ferme landis pertenyn to our said soverane lord, eftir the forme and tenour of the 
said Androis obligation comentit be him and maifd to James Redheuch comptlOllare of 
befor in our said soverane lordis nain schawin and product before the saidis 
lordis. And thairfor crdanis our soverane lordis letteres to be direct to compell 
and distrenye thairfor, baith the said partiis beand personalie present.

c) Bond by Patrick Forbes for part of the rent of the lands of Onsil, 1 Oct., 
1515. (Ibid., Vol. 23, f. 40; cf. ER, xiv. 139)

Patrik Forbes of his awin consent and free will obliisit him to content and pay to 
sohir Alexander Jardin comptlOllare fivv li. betuix and the viij day of October 
istant, and faiyng thereof, the said viij dais being past, consentis that letterez 
be direct apoun him to distrenye him, his landis and gudis for the double of the 
said viij li. Apon the quhilk the said Alexander askit instrument.
d) Contract between the Comptroller and the chamberlain of Fife, containing bond for rents, 8 Sept., 1524. (Ibid., Vol. 34, f. 199; c.f. ADC, iii. 206)

At Leith the viij day of September the yere of God mviij and xxiiij yeris. It is appoyntit and aggreit betuix Robert Bertoun ot Ovirbertoun comptrollare to our sovereign lord and in his naim on the ta part and Jhone Betoun of Creich chaumarlane of Fiff on that uther part, in manner efter following. That is to say, forsamekle as the said comptrollare in our sovereign lordis naim has optenit ane deorete betore the lordis of counsale apone the said Jhone as chaumarlane forsaid adiugeand him in the sown of five hundreth pundis for the malis of the lordship of Fiff of this Witsunday terme last bipast, and howbeit the said comptrollare has letterez to poyn and distrenye the said Jhone incontinent, his landis and gudis thairfor, nevertheless he has supersedit the samyn for ane certane tyme. Therfor the said Jhone bindis and oblissi him be the faith and treuth in his body to content and pay to the said comptrollare in our sovereign lordis naim the sown of four hundreth pundis betuix and the xviij day of September instant in part of payment of the said term of Witsunday, under the pane of doubling of the said sown but ony favouris the day being bipast, and consentis that this appomntment be actit in the buiks of counsale and that our sovereign lordis letterez be direct to command and charge, compell and distrenye the said Jhone for fulfilling heirof, als wle for the double as for the single. And for the remanent of the said Witsunday term and uther restis the said comptrollare saull rais process and letterez apoun the tenentis and occupiaris to heir thaim adiugeit to pai all malis, formis and dewitis restand baith of landis and millis and thaim decornit to haif tynt thair takis thairof, and the said chaumarlane to doo all his possible diligence for inbring of the saidis restis at the termis contenit in the letterez thairapoun. In witness of the quhilk thing the saidis partii has subscrivit this writt with thair handis, yere, day and place forsaidis.

JHON BETOUN OF CRECH
ROBBART BARTAN CONTROLLER

Item the said Jhon is contentit to answere of all thingis of the said lordship of Fyfe except the erle of Craufurd and the lard of Balwery.

(Endorsment) Comptrollar and John Betoun.

e) Bond by Lord Maxwell for payment of the rents of Duncoow and Threave, 7 Aug., 1527. (Ibid. Vol. 37, f. 190)

In presens of the lordis comperit Robert lord Maxwell and band and oblist him to James Colvile comptrollare, that he suld yerelle and termalies in tyne to cum mak gud and thankfull payment of the mailis of Drumoow and the Treiff under the payne of tinsale of his takis of the samin, his wardane fee beand alwaits allowit to him of the mailis of the Treiff.
In present of the lordis of comital Maister Petir Scott and band and oblist him to content and poy to James Colville of Uchiltre comptrollare the sowe of ij cxxij li. xiiij s. viij d. of the fute of his comptis, quhilk the said comptrollare has tayn apon him and causit allowance to be paid to the said M. Petir therof, to be paite betuix this and the feist of Santandros day nixt tocom, and therfor the lordis ordanis, the said day beand past and the said sowe nocht poyit, that lettres be direct to poynd and distrenye the said Maister Petir for the said sowe in formes as accordis.

Decretis and deliveris that Maister Petir Scott chalmerlane of Stratherne of his own consent sell content and poy to Robert Berton of Uvirbertowm thesaurar and comptrollare to cure soverane lord betuix this and the feist of Sant Andrew nixt tocom or xv dais nixt thaireftir the sowe of jôxxij li. viij s. viij d. of the rest of the said M. Petiris compt of chalmerlanry of Strathern and has said him equi in the rollis, and the said comptrollare has tane the said sowe on his held and diffesit the said Maister Petir of the samyn, and thairfor ordanis letteres to be direct to poynd and distrenye him, his landis and gudis thairfor the day being past.

The quhilk day schir Alexander Ferquersoun in the naim of James Grant askit instrument that Robert Berton of Uvirbertown comptroller and thesaurar to our soverane lord grantit that he has takin apoun him ane certane sowe of money quhilk restit apoun the said James in the chekker rollis and has the said James obligacioun for payment thairof, quhilk obligacioun being paite and fulfillit and said thesaurar grantis that the said James has payit for the landis of Glenchornyn of all termes bipast after the tenour of the said obligacioun. And attour the said schir Alexander grantis that he has ane acquittance of the said thesauraris contenand the sowe of ane thousand and sevin hundretht merkis, the quhilk acquittance the said schir Alexander grantit to deliver agane to the said thesaurar and consentis that the said acquittance half na effect in tyme tocom, sen the said partiis ar agreit uther wais be the said obligacioun.

I David Wod of the Crag grantis me to have ressavit ane discharge subscrivitt be my Lord Governour and with the auditouris of the chekker fra Gilbert erll of Cassillis
of the soume of ane hundredth merkis, the remanent of tua hundredth merkis with the quhilk I chargit me in my last compt and hes the said Gilbert erll Cassillis obligatour for the samyn for the composition of the few landis of Buchquhan and Preforest. And siclyke I grant me to have ressavvit in the said discharge of the fuytyane pundis for the said erllis Martimes male last bypass of Carak, Leswalt and Menebrig with quhilk I chargit me inlikelyse in my last compt. And gif the lوردis of the chekker admittis the forsaid discharge and takis it of my heid in this present chekker I discharge the said erll of the soumes aboneswrittin for now and evir, be this my hand write, subscribit with my hand at Edinburgh the ix day of August the yeir of God j\,3\,0 and xliij yeris.

DAVID WOD

(Endorsement) The controloris Dave Wodie grant of the rasait of ane discharge of j\g\ markis and ljj li.

10. Proceedings relating to the auditing of accounts

a) Royal precept to receive an account; command by the Auditors for payment; offer by an intromitter to account, 28 July 1513. (Acta Dompnorum Concilii, Vol. 25. f. 202)

Airohe Lele in naim of my lord of Huntly askit ane instrument that he presentit ane writt of the kings under his subscription commandand the auditoris to ressaif his compt. Hora y\n\n
The lوردis auditoris of chekker commandit and chargit Alexander Spens intromettour with the custums of Coupar to pay the freris of Sanct Monanis thare almos aucht to thaim therof of this yere bigain betuix this and the morn at v houris efter none, and falyein therof to pas and enter his person in ward within the castel of Edinburgh betuix this and the said tyse as he will ansuer to the king therupon.

Alexander Spens askit ane instrument that my lord of Caithnes said and grantit that he set him the custums of Coupar for iiij yeris and that he offerit to pay the xxliij li. that he tuke it for, sa his assedation war observit, and falyein therof he offerit to gif in his buke of custum lelely and treuly of samekle as he haid gottin this yere. Hora l\,ta.


Anent the supplication givin in be ane reverend fader in God Andro bishop of Caithnes agانis Elizabeth Strathachin the relict of umquhile George Dikson burges of Edinburgh, that quhare he deliverit to the said umquhile George a litill before the last feild of Flowdowne four lastis of salmon and girsais of the fische of Ross and Ardmannah at the command of James Reidheugh comptroller for the tyne after the tenour of his precept and ressavvit the said Georgis acquittance therapon, the quhilkis precept and acquittance war baith tynt in ane box of the said reverend
faderis in the said field of Floudone and as yet he has gotten no allowance nor payment thereof, lyk as at mair lenth is contenit in the said supplication. Baith the saidis partiis being personaly present the lordis of consell continewis the said mater in forme and effect as it is now onto the xxv day of October next to cum with continuation of dais, and ordanis the said reverend fader to have letteres to summond witnes and protectoun as he will us for proving of the samyn, and that the party be warnit of this continuation to hear the witnes sworn, and ordanis the depositiounis of the witnes now takin in the said mater to be closit quhill the said day.

c) Claim for allowance, 18 Aug. 1516. (Ibid. f. 24)

My lord of Caithnes askit instrument that forsamekle as he has desyrit at the lordis auditouris of the chakker to have allowance to Johnne I'kenye of Kintaile the tyme that the said Johnne was in the castell of Dingvale after that he had intromettit therwith and culd gett na allowance therfor, and the saidis lordis auditouris wald allow na thing, therefor protestit for remeid, and in lykwise that thai wald gif him na allowance of the waist landis of this instant yere in his comptis protestit therefor ut supra. Hora vta. post merediem.

d) Protests concerning accounts etc., 21 Aug. 1516. (Ibid. f. 25)

Johnne Lealy of Wardris protestit in presens of the saidis lordis that the resting of the sown of j^d merkis apayn him yerely quhill the ische of William Forbes takkis of Gariauch or quhill the samyn be fred to him be the kingis hienes according to his promitt be na hurt nor prejudice to him anent his assedation of the saidis landis in feuferme. Hora ix^a. ante merediem.

My lorde archdene of Santandros in the kingis name protestit that gif the said Johnne Lealy said nocht compt and payment yerely after the tenour of his charter and infeftment that the kingis grace mycht dispon apoun the saidis landis at his pleisour. Hora ix^a.

Patrick Hepburn sone and air apperand to Mungo Hepburn of Wauchton presentit our soverane lordis letteres to my lorde archdene of Santandros discharging him and the lordis auditouris of chakker of ony proceeding in the mater movit betuix the said Mungo Hepburn and Patrick Maitser Halis and George Hume of Spott and that he nor John Inglis consentit nocht to the lordis deliverance in the said mater aganis his fader. Hora x^a.

Sohir Alexander Farquharsone in the name and behalp of Johnne the Grant of Fruchy allegit and said that he had maide haile compt and payment to my lordis auditouris of the chakker for the tyme for the landis of Glencharny of all termes and of iij yeris last bygayn sen the last conflict and feild of Flodone and it that he has palt in the foresaid is allanerly for the saidis landis of Glencharny and for na uther landis. Super quibus peceit instrumentum. Hora tercia post merediem.
e) Protest concerning mode of payment, 22 Aug. 1516. (Ibid. f. 25)

My lord of Caithness allegeit and said that anent the iiiijd lastis of salmond that he suld pay and is chargeit yerely as chaumerlane of the erldom of Ross suld be payit bot half salmond and half girlsis and nocht all salmond, and that the lordis auditouris of shakker has ordanit him to pay the said salmond siclyk as the samyn has bene unit to be pait in tymes bygane. Hora tercia post meredism.

f) Customs rates, 25 Aug. 1516. (Ibid. f. 25)

Sohir William Brown in the name of the customaris of Edinburgh askit instrument that the lordis commandit thaim fra thyne furtht to tak for ilk dusan of braid claiith xxx d. of custome and to mak compt therof yerely in the shakker. Hora tercia post meredism.

g) Protest by a tenant against a chamberlain, 12 Sept. 1516. (Ibid. f. 32; caf. RR, xlv. 154-8)

Robert Menseis of that ilk askit instrument that Andro Wardropar thare present confessit that the said Robert was awing but the sowen of xxiiij li. and viij d. for the landis intromettit with be him of the lordship of Abirdene, nor had na uther charge to lay on him in his comptis except x li. quhilk is in pley for the maris fee of Abirdene. Testibus Magistro Lindessay, M. W. Gurnyngham, M. Jo. Giffurd, G. Gud.

h) Bond for payment of a sum allowed sub periculo compotantiss, 12 Aug. 1525. (Ibid., Vol. 35, f. 147; caf. RR, xv. 193)

In presens of the lordis of counsale compotit Gilbert Menseis provest of Abirdene and grauntit him awand to Johanne lord Erakin the soune of ane hundreth pundis usuale money, of the quhilk he had takin allowance in the bailye compt of Abirdene. And theirfor of his awin fre will obliist him to content and pay to the said lord the soune of ane hundreth pundis aboue wrettin betuix this and the feist of the Nativite of our Lady nixt toum but langare delay. And ordanis letterez be direct to compell and distrene the said Gilbert for the said soune, the day forsaid beand past and the samyn unpayit.

i) Production of royal warrants, 3 Aug. 1526. (Ibid. Vol. 36, f. 73; caf. RR, xv. 249)

Sohir Johnne Campbell askit documentis that he producit before the lordis twa writingis of the kingis, ane chargeand the auditouris of the shakker to mak allowance to the erle of Cassilllis of xij scoir of pundis and ane uther to mak allowance of the lordship of Galloway to Hew Kennedy of lx li. Hora quarta.
The lard of Uchiltrie protestit that howbeit he taka the victale of Rothmulit apoun his hede in the chekkir rollis and was mocht peyit therof, that therfor he myght have letteres to compell the intromettouris therwith to mak him payment of the samin.

k) Interlocutory judgement of the Auditors, refusing to give allowance in respect of a disputed gift of ward, 3 Sept. 1538. (Acta Dominorum Concili et Sessionis, Vol. 10, f. 180)

The lordis be sentence interloquitour discernis that thay may nocht justlie allow and defais the bailye of Carrick of the ward and mariage of Gulyane be vertu of the gift of the said ward and mariage grauntit and gevin to ane reverend fadir in God William bishop of Abirdene of the samin undir the prive seiles, becaus the said gift mait mention of ane assignatioun mait therof be James Colvile of Eist Wemy's comptroller to schir Williame Browne, Maistir Johnne Chesholme and Robert the Bruis, unto the tyme the said assignatioun war first sene and considerit.


Anent the sumonidis rasit at the instance of David Wod of the Craig comptroller to oure soverane lord and Maistir Henry Lauder his advocat againis George erle of Kentlie and the airis of umquhile Jhone Fornan knyght, to heir and see the said erle be decernit be decreit of the lordis of counsale to refund, content and pay to oure soverane lord and to his comptroller in his name and behalf the malis, fermez, profittis and deviteis of the landis of Logy and Dowald extending yerly to viij li. x s., and of the fordt part of the landis of Westoun extending yerly to l s. be the space of nyne yeris, lik as at mair lenth is contenit in the said sumonidis. The saidis comptroller and advocat being personally present and the said erle and airis forsaid comprand be Maister Hew Rig their procuratour, quha allegit that the saidis landis of Logy and Dowald wes gevin be King James the ferd, quham God assalaye, to umquhile Jhone Fornan and his airis in heritage and the samin during his lifitme yerlie allowit in the chekker in the compts of Strathde and Cromare, and after his deceis in the feld of Flowdoun Andro than bishop of Murray enterit arie to him of the saidis landis, quha siolik gat allowance yerly therof in the chekker. And the said erle quha bocht the saidis landis fra the said bishop hes gottin sen the date of his infeftment yerly allowance therof and saw in continuale possession be vertu of the said allowance sen the first geving therof to the said umquhile Jhone, and thairfore aucht and mait be assalyit fra the said sumonidis, and offerit him to prov the samin sufficiently. Thairfore the lordis of counsell assignis to the said Maister Hew the last day of Aprilie nixt tocum with continuatium of dais for praving therof and ordanis him to have letterez to sumond sic witness and probatium and to produce sic writtis, ryochtis, resonis and documentis as he hes or will use for praving therof agane the said day sufficiently, and in the meantyme continewis the said mater in the samin form, force and effect as it is now but prejudice of party and the partyis presentis and their procuratouris ar warnit herof apud acta.
11. Liability of accountants and others

a) Bond of relief in favour of the bailie of Carrick, 20 Jan., 1495-6. (Ailsa Muniments, Discharges and Receipts, 1460-1499, No. 9)

I Hew Campbel of Lowdoun grants me to be bound to Schir David Kennede bailye of Carrick to warand him at the thesaunaris hand for the sown of xxxv merkis and to pay the samyn for him. In vitnes herof I ha' set to my seel at Air the xx day of Januar the yeur of God mcccclxxv.

(Signet)


In the actioun and cause persewit on the behalf of our soverane lord be Johnde erll of Craufurd schirff principals of Abirdene one that ane part against Alexander Banereman of Wattertoun his deput in that said office of schirffship of Abirdene on that uthir part, to heire and se him self dcernit to mak payment to oure soverane lord of the sowne of viij° and fourre score of li. with the maire usuale money of the realmes restand one the said Alexander in the chekkar rollis of wardis, releffis and extretis of justice alris of Abirdene intromettit with be him, and his landis and gudis to bryit thairfor to the relieving of the said Joanne erll of Craufurd principall schirreff forsai'd of the samyn at the handis of oure soverane lord, as at mair lynth is contenit in the summondis said thairupoun. The said Joanne erl of Craufurd being personally present, the said Alexander Banereman being lauchfully summond to answeir in this mater because it concernis oure soverane lord, nochtwithstanding the generall continuacioun maid of all summondis to the nixt session, oft tyms callit and nocht compert, the rychtis, resouns and allegaciouns of the said Joanne erl of Craufurd at lynth sene, hard and undirstandin, the lordis thairwth ryplie avisit decretitis and delveris for ocht thai have yit sene, that the said Alexander Banereman sall freith, raleif and keip the said Joanne erll of Craufurd principall schirreff forsai'd harmes and scatles at oure soverane lordis handis of the said payment of the said sowne of aucth hundred and fourre score of li. usuale money forsai'd restand one him of wardis, raleiffs, extretis of justis alris and uther casualites within the schirffdom of Abirdene intromettit with be the said Alexander, as the fute of his compt of the said officie gev in be him at Edinbug the xvj day of August the yeur of God etc. v° & iij yeirs, extract furth of the chekkar rollis be the hand of Master Gavin Dunbar clerk of the register and rollis under his signe and subscriptio nmunale, schawin and producit befor the said lordis proportis, as he the said Alexander that exercit the said office as deput forsai'd and intromettit with the said casualites and enterit the compt thairfor and is bund and oblit to raleif and keip the said Joanne erl of Craufurd principall schirreff of Abirdene harmelss and scatles of the samyn at oure soverane lordis handis, as was sufficientlie previt be the said Alexanderis letteres obligatouris under his seile and subscriptio nmunall maid to the said Joanne thairpoun inlikis schawin and producit befor the saidis lordis, and ordanis oure soverane lordis (letters) to be derect to distrenys the said Alexander, his landis and gudis thairfor and for x£ s. of unlaw to be inbrocht to the clerk of register to the expensi of the lordis because the said Alexander tynt his actioun.
o) Order for production of a tenant's receipts, 20 June 1503. (Ibid. f. 170)

(In margin). Landis of Killebrewin in Galloway etc.

Rankin Mure in Wigtoun binds him to bring to the Consile and the auditoris of the chekker ane sufficient defance of the soume of xiiij li. clamyit be Mochell Lindsay apon him for males within xx dais nixt tooum or ellis to pay the samyn within the said tyme under pain of doubill to the king, therefor the dais being past and the said soume unpaite the lordis decernis to poynd for the said doubill. And this soume the controller grantis paie the xiiij of July.

d) Decree finding the sheriff of Wigtown liable in respect of his negligence, 26 Aug. 1504. (Ibid. Vol. 15, f. 202)

Anent the complaint maide be Patrik Clugstoun of that ilk apon the schirif of Wigtoun for the wranglis distrinyeing of the said Patrik and his tennentis and takin fra them of certane ky and oxin for the releif of xij merkis wortht of the landis of Clugstoun, like as at mare lentht is contenit in the said complant. Tho lordis of consale decreitis and deliveris that the said schirif sall distrenye the souertis that he tuke for the said releif gif he ony tuk that ar responsal therfore, and gif he tuke na souertis bot the said land, incontrare the forms of the precept direct to him therupon, that he stand dettoum be him self for the principale soume to the king becaus of his negligence, and that he restore all the gudis takin fra the said Patrik or his tennentis to thaim again, becaus that the saidis lordis understandis clerelie that the frankteniment of the said landis of Clugstoun is reservit to the said Patrik of Clugstoun for all the dais of his liftyme, throw the quhilk caus hes gudis nor his tennentis gudis aucht nocht to be distrinyet for the said releif; and ordanis our soverane lordis letteres to be direct hereupon and to charge the said schirif to restore the said gudis as said is.

e) Action by the heir of the custumier of Wigtown against an intromitter, 4 June 1515. (Ibid. Vol. 27, f. 6)

Anent the complant gevin in be George Murray bruther germane to the lard of Cockpull in the name and behalfe of John Murray sone and aire to umquhill Patrik (Iege Mungo) Murray of Brochtoun, that quhare Mungo Murray fader to the said John was custumier of Wigtoun and his compt unmaid and the said John undir dangeirs of the samyn, nevertheless Patrik Mure alderman of Wigtoun has intromettit with the saidis custumis contrare justice as is allegit. Both the saidis partiis being personal present, the lordis of consell ordanis baith the saidis partiis to compeir before thame the thrid day of the chekker nixt tooum to answar to the said complaint and to mak compt of the kingis custumis tayn up sen the deoes of the said Mungo, and the partiis ar warnit heresof apud acta.
f) Order to the tenants of Trabeauch to prove payment of their rents, 21 July 1515. (Ibid. f. 44)

Abent the complant maid be the tenantis inhabitantis of the kingis landis of Trabeauche lyand in Kingis Kyle within the schiriffdom of Air upon Gilbert erle of Cassillis, that quhare in all times bygane thai have payit thare malis and dewitis of the saidis landis to the kingis chaumerlans, nochwithstanding the said Gilbert erle of Cassillis has lattily opentit letterez to poumd and distreynge the saidis tenantis for the malis of the saidis landis of ij yeris bygane, howbeit thai have payt the samyn, as at mare lenth is contenit in the said complant. The said Gilbert erle of Cassillis being personaly present and the saidis tenantis comperand be Colyne erle of Ergyle, quhilck allegit that the said tenantis had payit thare malis and dewitis of termis bygane, therefore the lordis assignis to the said tenantis the xvi day of August nixt tocum with continuacion of dais to compare before the lordis auditoiris of the chakker and thare to preisf payment of thare said malis and dewitis of the saidis landis launcfully or ellis to pay the samyn the said day and releif the said erle thereof, and als with consent of the said erle of Cassillis ordanis the distreynyeing of the saidis tenantis to ceis quhilk the said day.

g) The intromitter of the lands of Coule disclaims liability for the lands of Kintore and Oneil, 23 July 1526. (Ibid. Vol. 36, f. 59)

Comperit Maister Gilbert Irwyne and in name and behalff of Alexander Irwyne of Drum and protestit that frethinfurth he suld on ma wys be heladin to mak compt for the landis of Kintoir and Oneil bot for the landis of Coule allanerlie, and in tyme tocum discharget his said saifir fra ony making of comptis bot for his awin landis, and every utheris intromettoris with the landis of Kintor and Onele to mak compt for their intromissione and nane utheris.

h) Decree apportioning the liability of the steward of Strathearn and his predecessor, 3 Aug., 1540. (Acta Dominorum Concilii et Sessionis, Vol. 13, f. 188)

Anent our soverane lordis letterez purchest at the instance of David lord Drummond aganis Johne Drummond of Innerpeffre, that quhail the stewartry of Strathern pertenis to the said lord in herstage and in tyme he wes of les age and in our soverane lordis ward the said Johne usit and intromettit with the said lordis office foresaid and tuck up all casualiteis falland to our soverane lord within the boudnis of the said stewartry, baith concernyng the stewart courtsis of Strathern and our soverane lordis last justice aire of Perth, quhill the said lordis entre to the said office quhilk wes the v day of August the yeur of God £MIVCCXXXVI. And albeit he be chargit to mak compt of the saidis casualiteis during the space abounswrittin in this present chekker the said Johne Drummond intromettour therwith will nocht releif the said lord of the saim as he saught to do. And anent the charge gevin to the said Johne to compare before the lordis auditouris of our soverane lordis chekker and mak compt, reknyng and payment to our soverane lordis thesaurer in his name of all casualiteis falling to him.
within the bounds of the said lordis office during the space abonewritten and to warrand, freith and keip skaithles the said lord therof at the kingis handis or ellis to schaw ane reasonable caus quhy he suld nocht do the samyn, as at mair lenth is contenit in the said letteris. Baith the saidis partyis being personalie present, their ryochtis, resonis etc. The lordis of counsale decretis and ordanis the said David lord Drummond as stewart of Stratherne to mak compt, reknyn and payment of all dewiteis and casualiteis that hapnit sen he enterit to the said office of stewartry and siclyyk of all restis remanyng in the rollis and utheris casualiteis and dewiteis that ar nocht summyng in compt before the tyme of his entres, and theryfore ordanis him to pouyd and distrenye therfore and inburing the samyn to our soverane lordis thesaurar now in this present chekker, and gif ther beis oyn personis gevin furth in extreit to the said Johne Drummond or utheris that was awand casualiteis within the saidis bounds than resonale the tyme of the gevyn furth of the said extreit and sensyne fallin dyowris and nocht resonale ordanis the said Johne to answer to the said lord therefore and to releif him of the samyn and siclyyk of all sownes intromettit with and uptakin be him of the quhilk ilkane of thame for their awin part in maner forsaiid hes made na compt, and ordanis baith the said Johne and lord to remane still in this town quhill thai have enterit their compt in this present chekker and mak reknyn and payment therof as accordis etc.

12. Charge upon the Comptroller and Treasurer in scoaccario

List of sums received by Sir Duncan Forester, Comptroller, James Reidheugh, late Comptroller, and James Beaton, Treasurer, extracted from the Exchequer rolls, 1509. (Exchequer, Accounts (Various) No. 2)

Note: The accounts of Reidheugh and Forester for this year have been printed (ER, xiii. 246-260), but that of Beaton is lost. The portion of the list relating to Forester has been abridged with reference to the printed volume.

(Endorsement) Extractus totalis rotulorum anno v° nono super Jacobo archiepiscopo Glasguensis thesaurario, Duncano Forestar rotulatore et Jacobo Redeheuch.

A custumariis per Jacobum Redeheuch anno v° nono

| A cust. de Edinburgh | lxviiij li. | xj s. | iiij d. |
| A cust. de Dunde    | xxiiij li. |   |   |
| A cust. de Aberdene |     |    |   |
| A cust. de Pertht   | xxxiiij li. | vj s. | viij d. |

Summa j°xxxij li. xiiij s. ob.

A ballivis ad extra per Reidheuch

| A camerario de Bute | xxxvj li. |
| A camerario de Ross  |   xl li. |
| A camerario de Strivelingahir | xxx s. |
| A camerario de Montbary |   xl li. |
| A camerario de Mesteth | iiij li. | vj s. | viij d. |
| A camerario Moralie Rankyn | x li. |

Summa j°xxx li. xvj s. viij d.
Recepit a vicecomitibus per rotulatorem Forestar anno \textsuperscript{2} nono

A vic. de Feblis \hspace{1cm} xij d.
A vic. de Edinburgh \hspace{1cm} xiiij li.
A vic. de Ergile \hspace{1cm} xij d.
A vic. de Drumfres \hspace{1cm} xlij d. xiiij s. iij d.
A vic. de Lanark \hspace{1cm} lij s. xviij s. vij d.
A vic. de Clakmannan \hspace{1cm} li. iij d.

(And as in \textit{FR}, xiii. pp. 249-250)

A vic. de Elgyn et Forress \hspace{1cm} viij li. vij s.
A ballivo de Carrick \hspace{1cm} iij li.

iijxliij li. xj s. vij d.

A customariis in scaccario anno quingentesimo nono

A cust. de Disart \hspace{1cm} xx li.
A cust. de Air \hspace{1cm} jjij li. xvij s.
A cust. de Dumbertane et Lowis \hspace{1cm} xij li. xij s. ix d.
A cust. de Innerkething \hspace{1cm} lvij s. viij d.

(As in \textit{FR}, xiii. p. 251)

A cust. de Fartht \hspace{1cm} liij li. x s. iij d.
A cust. de Banf \hspace{1cm} x li. xviij s. v d.

Summa ijjxliij xj li. x s. viij d.

A ballivis burgorum eodem anno

A ballivis de Irrwin \hspace{1cm} vij li.

(As in \textit{FR}, xiii. 250)

Summa jjxv li. xiiij s.

A ballivis ad extra

In primis a camerario de Linlithguesshir \hspace{1cm} vj li. x s.
Item a Johanne Dunbar de Mochrum et
Williamio M'lellane de Bonby \hspace{1cm} iijjxliij li. xij s. viij d.
Item a Willelmo comite de Erols
camerario de Brechin et Nevar \hspace{1cm} jjxliijj li. xix s.
Item a camerario de Bute Ninian
Stewart \hspace{1cm} ix li. vij s. viij d. ix marte.

(As in \textit{FR}, xiii. pp. 251-252, omitting
North and South Kintyre)
Item a domino Roberto Rankyn tuno camerario
   Koravie  \(ij \cdot xlvj\) li.  xj s.
Item a camerario de Pety et Brauchly  \(j \cdot xxij\) li.  xij s.  iij j d.
Item a receptore de Glencharny  \(j \cdot lxxxij\) li.

Summa huius particulis \(j^m \cdot viij^c \cdot lxxiiij\) li.  v d. ob.

Summa totalis viij\(^{m}x^c \cdot xix\) li.  xviij s.  x d.

A ballivis ad extra anno viij\(^{o}\)

<table>
<thead>
<tr>
<th>Onerandus</th>
<th>Ab episcopo Koraviensio pro</th>
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<tr>
<td>rotulator</td>
<td>victualibus de Dunbar</td>
</tr>
<tr>
<td></td>
<td>lxxviiij li.  xv s.</td>
</tr>
</tbody>
</table>

Recept. a vicecomitibus per thesaurarium
anno \(v^o\) nono.

| A vic. de Pechis          | \(j^c \cdot iiiij\) li.  |
| A vic. de Edinburgh       | \(xl\) li.                |
| A vic. de Drumfres        | \(x\) li.                 |
| A vic. de Lanark          | \(j \cdot xvij\) li.      |
| A senescallo de Straithern| \(itr \cdot xxxij\) li.    |
| A vic. de Forfar          | \(itr \cdot xxij\) li.    |
| A vic. de Fife            | \(j^c \cdot xlvj\) li.    |
| A senescallo Wallis Anandie| \(j\) li.                |
| A vic. de Aberdeen        | \(itr \cdot lxvij\) li.   |
| A vic. de Pertht          | \(itr\) li.               |
| A vic. de Renfrew         | \(xvij\) li.              |
| A vic. de Strivelinig     | nichill                   |
| A ballivo de Comyngham    | \(liij\) li.              |
| A vic. de Edinburgh infra constabulariam de Hadingtoun | \(j^c \cdot xxvij\) li.  xiiij s.  iiiij d. |
| A vic. de Ayr             | \(v \cdot xx\) li.        |
| A vic. de Roxburgh        | \(xj\) li.                |
| A vic. de Kinardin        | \(vj\) li.                |
| A senescallo de Kirkoumbrycht | \(lxxxij\) li.  |
| A senescallo de Monteith  | \(x\) li.                 |
| A vic. de Wigtoun          | \(xxvij\) li.             |
| A vic. de Banf            | \(x\) li.                 |
| A ballivo de Carrick      | \(iiiij\) li.             |

\(iij^m \cdot j^c \cdot xx\) li.  xij s.  viij d.
13. Sheriff's Accounts

a) Excerpts from an unprinted roll of sheriffs' accounts, 1489 (Exchequer Roll 294A)

Edinburgh. Comptum Patricii comitis de Bothwell, domini Halis, vicecomitis de Edinburgh, redditum apud Edinburgh per Henricum Naper, eum deputatum medie varde, et Johanne Hepburn, orientalis varde deputatos, decimoquinto die mensis Julii anno domini etc. octugagesimonono, de omnibus receptis suis et expensis per firmas et exitus ballie sue a die decimojuncto mensis Octobris anni domini etc. octugaeasimn septimi usque in diem huiuscomponiti, et sic de quatuor terminis infra hoc compotum.

Idem onerantur in primis cum viijClxxxij li. ij s. vj d. iij almory, j kist, j ruk avenarum, j'xl ovibus, xx bobus, j vacca, ij cucebheddis with curtenis, j chymays, j metburde, ij equis, ij lectis plumibus, cum aliiis utensilibus per coronatorem intromissis, per arreragia ultimi compti Gilberti Jhonstone de Elphistone militis, vicecomitis de Edinburgh, ut patet in pede eluasem.

Summa arreragii patet

Item idem Alexander onerat se de xlvi li. per integras castrivardas medie varde ballie comptantis debitas domino regi ebdomida prima quadragesime de duobus annis huius compotii. Et de xiiij s. x d. redditus assise et albarum firmarum diote varde de dictis annis. Et de xx s. per vendicionem quatuor librarum piperis diote varde.

Summa huius oneris xlvi li. xiiij s. x d.

Idem Johannis onerat se de lliij li. vj s. viij d. per integras castrivardas orientalies varde ... ebdomida ... et de xxxlij s. lliij d. redditus assise eorundem varde et annorum.

Summa huius oneris lv li.

Item idem Patricii onerat se iijClxxx li. de firmis baronis de Gourstone ac terrarum de Aldistone, Langhald et Svinholp eidem annexatarum existencium in manibus regis per spaciocto annorum saasina non recuperata, per sasinae datam Simoni Prestone de Cragnelor militi quinto Septembris anno octugaeasimoseptimo. Et de x li. de relevio terrarum de Gilbertone regi debito per sasinae datam Eduardo Creochtono decimoseptimo Mai anno octugaeasimn octavo. Et de xli li. de firmis terrarum de Colstland existencium in manibus regis per unum terminum sasina non recuperata. Et de lxxx li. de relevio eorundem regi debito per sasinae datam Henrico Sinclair vicesimo Octobris anno predicto. Et
de xl li. de relevio baronie de Glencors regi debito per sasinam datam Jacobo Abirnethy vicesimoquarto Octobris anno predicto. Et de l ii. de firmis baronie de Caidor existentis in manibus regis in termino Sancti Martini ultimo Decembris infra hoc compotum. Et de xiiij s. iiiij d. per duplicacionem alba firmae debitam pro duabus peribus calcarium deauratorum alba firma regi debitis per sasinam datam Jacobo Sandelandis de eadem vicesimosecundo Decembris anno predicto. Et de xx s. de firmis terrarum de Craigous de Vester Crawmond existentiam in manibus regis per ultimum terminum Sancti Martini huius compotii. Et de xl s. de relevio earrudam regi debito per sasinam datam Johanni Carus penultimo Decembris ultimi. Et de xx lii. de firmis baronie de Redehal existentis in manibus regis per unum terminum sasina non recuperata. Et de xl li. de relevio dicte baronie per sasinam datam Roberto Cunyghame decimonono Januarii ultimo. Et de xl s. de firmis terrarum de Puterland existentiam in manibus regis per duos ultimos terminos huius compotii. Et de servicio de le powtrye regi debito per sasinam datam Archibaldo Naper tercio Aprilis ultimo.

Summa huius oneris vij clix li. xiiij s. iiiij d.

Idem Johannis onerat se de xxvj s. viij d. de firmis novem acrarum terrarum Jacencium in le Wylyflat prope Hadingtone infra le Borowbank existentiam in manibus regis per unum annum sasina non recuperata. Et de iij d. argenti per duplicacionem alba firmae regi debitis per sasinam datam Jacobo Slech de eisdem. Et de lxxviij li. xiiij s. iiiij d. de relevio baronie de Saltone regi debito per sasinam datam Jacobo domino Abirnethy vicesimo quarto Octobris ultimo. Et de xxxij li., xlviij caponis et lxxxxvj powtre seodiferam terrarum de Gosfurde et molendini eisdem ex duplicacione eorundem per sasinam datam Johanni Sinclar vicesimo primo Februarii ultimo.

Summa huius oneris jv c li., et per commutationem duorum denariorum argenti in sex denaribus, vij d., xlviij capones, lxxxxvj pultre.

Itinera justiciarie.

Idem Johannes onerat se de xl li. de aemercamento in quo adiudicatus erat Johannis Broum de Comeralstone, plegius legalis Patriocii Louransoun ad subeundem legem oorem Johanne, olil domini Bouthweil, justiciario, penultimo Julii anno octuagesimoseptimo, ut patet in libro adiurnali examinato super compotum. Et de iij cxxviij li. per exitus alterius itinaria justicarie terti ibidem per Robertum domini faile, tuno justiciarium, die nono mensis Januarii anni domini etc. octuagesimoctavi ut patet in extractu eisdem.

Summa huius oneris iiij clixlij li.

Summa totalis oneracionis preter arreragia jviiij cxxxv li. viij s. viij d., xlviij capones, lxxxxvj pultre.
Summa totalis oneracionis cum arreragis iijmijcvij li. xj s. iij d., xlvij capones, lxxxxv pullre, iij almorys, j kist, j ruk avenarum, jxl oves, xx boves, j vacca, iij cuohbeddis with curtenis, j chymney, j metburde, iij equi, iij lecti plumes, cum alia utensilibus per coronatorem intromissis.

Onerandus est compotans.  Et non onerat se de releviis terrarum de Innerleith et Carmiltono ao Dalry, quia huiusmodi asine erant date post hoc compotum.

Expense eiusdem. In primis allocatur compotanti pro expensis justiciarii factis in dicto ultimo iterine ut patet in extractu eiusdem, j'xxxxij li. xvjs. iij d. Et pro expensis clericorum recipienientia apud Hathitone tribus viisibus ut patet in eodem, iijj li. xij s. Et eidem per liberationem factam Mariote Gibsonue vide ex elimosina domini regis, quia cotoride clamaht super regem, quamvis minus iuste ex consideracione auditorum, quia per diversos annos elaposos occasione huiusmodi clamaris obtinuit quadragenta libras et ulterius, dumtaxatxli, et precipitur compotanti quod in futurum non pareat litteris per eam impetrandis nisi admissa fuerint per auditores scacarili. Et per solucionem factam Jacobo Brownhall autore in partem compositionis secum facte per dominum thesaurarium fatenti super compotum et dicto domino thesaurario testante mandatum super compotum, xx li., pro quibus respondebit. Et pro secundis decimit debitis abbati Sancti Crucis de dicta summa, ex eo quod erat de exitibus justiciarii, sub periculo compotantis, x1 s. Et de amerciamento in quod auiuatedis erat Henricus Sinolare pro non comparencia remisso per dominum regem, ex eo quod tempore sessionis dicti iterinis fuit apud Dysart et non potuit per marinas perturbacionis venire ad primum terminum, ut patet per litteras domini regis sub signeto et subscriptione ostendas super compotum, ex consideratione auditorum hoc vice dumtaxat, x li. Et per solucionem factam fratibus minoribus de Dunde, percipientibus annuatis decem marcas de castrivardis varde orientalis in partem solucionis vigenti librarum eiusdem concedarum per dominum Robertum regem prissam, ut patet in rotulis precedentibus, de anno compoti et sub periculo compotantis, vj li. xijis. iijj d. Et fratibus minoribus de Hadingtone percipientibus annuatis de eadem castrivardis vigenti marcas ex eadem concessione, ut patet in eadem rotulis, de dicto anno et sub eodem periculo, xijj li. vj s. viij d. Et eidem de amerciamento in quod auiivatedis erat Johannes Murray pro parte sua de Cranstournriddale pro non comparencia in dicto itinere pro terris predictis, ex eo quod ignoravit quod debebat presentia pro eisdem, remisso per dominum regum ex gracia et ex deliberacione dominorum conciliii, x li. Et eidem de firmae terrarum de Caldor et duplicacione albe firmae de eisdem, cum quibus compotans superius oneratur, ex eo quod dominus rex consecit firmas, relevias cum pertinentois omnium et singularum terrarum quondam Johannis Sandelandis de Caldor militis Ade Hepburne, fratri domini Bothmle, cum tenantibus et tenandris earundem, ut patet per litteras dominii regis sub secreto sigillo per signaturam ostendas super compotum, l li. xij s. iijj d. Et eidem per solucionem factam domino Sancti Johannis Ierosolyme, thesaurario domini regis, de amerciamento domini de Edmondstoun pro terris suis de Littill Nudre, soluto
Respondebit
Knollis, thesaurarius

Marioria de Carkstilt, et alterius amerciamenti domini de
Gilmortoun pro terris suis de eodem, dempto decimo denario debito
abatti Sancte Crucis de dictis duobus amerciamentis, fatenti
receptum super compotum, pro quibus respondebit, xviij li. Et
abatti et conventui Sancte Crucis pro dicto decimo denario de
dictis duobus amerciamentis, xl s. Et eidem de quattuor libros pro
quibus devenuerunt in voluntate coram justiciario et deereum
dominum de Corstorfin pliegum pro eisdem, ex eo quo inhabitant
terras templarii Sancti Johannis, debitis domino Sancti Johannis
ex elmosina regis antiqua, iiij li. Et eidem de relevio terrarum
de Gilbertoun, cum quo comptans superius oneratur, ex eo quod
thesaurarius recepit quinque libras dicti relevii, fatens receptum
super compotum, et dominus rex remisit per suas literas residuas
quinque libras, x li., pro quibus dictus thesaurarius respondebit.
Et eidem de amerciamento in quo adiudicatus erat Beatrix Skougale pro
certis terris de Poppill, cum tamen compertum est per dominos de
concilio quod dicta Beatrix non est tenens domini regis sed heredes
quondam Jacobi Quhitelaw, ex consideratione premisa, x li. Et
eidem de amerciamento in quo adiudicatus erat dominus de Cranstoun
pro non comparencia in dicto itinere, ex eo quod erat in servicio
domini regis coronator tempore dicti itineris faciendo atachiamenta,
ut patet per literas domini regis sub signeto et subscriptione
ostensas super compotum, de dicto extractu, x li. Et eidem de
amerciamento in quo adiudicatus erat Willelmas Cockburne per
solutionem factam domino Sancti Johannis thesaurario de quinque
libris, et residuum remittitur dicto Willelm propter eius inopiam,
ex consideratione auditorum, x li., pro quibus quinque libris
respondebit. Et eidem de amerciamento in quo adiudicatus erat
Robertus Douglas de Logtown ex defectu presencie in dicto itinere,
soluto thesaurario per Alexandrum Hepburne de Quhitelaw, dempto decimo
denario debito dicto abbatti Sancte Crucis, dicto thesaurario fatente
receptum super compotum, ix li., pro quibus respondebit. Et dicto
abatti pro suo decimo denario dicti amerciamenti, xx s. Et eidem
de amerciamento in quo adiudicatus erat Walterus Blak in dicto
itinere, soluto dicto thesaurario, dempto decimo denario, fatenti
solutionem super compotum, pro quibus eciam respondebit. Et dicto
abatti pro suo decimo denario dicti amerciamenti, xx s. Et de
viginti solidos pro quibus dominus Oliverus Scincale miles devenit
debitor pro Thome Ewlin in voluntate, ut patet in dicto extractu,
soluto dicto domino thesaurario, fatenti solutionem super compotum,
xx s., pro quibus respondebit. Et eidem de funcione facta per
dominum Quhittingeame, pliegum Willelmd Spens, Roberti Mow et
Thome Henricone, ex eo quod funcio facta fut pro decem marcis,
viz. pro dicto Willelms Spens quinque marces et pro Roberto Mow et
Thome Henricone quinque marces, iiij li. Vj s. vij d. Et per
solutionem factam dicto thesaurario de quinque libris per dictum
dominum Quhittingeame, remettendo duas marcas cum dimida de dicto
amerciamento, pro quibus quinque libris dictus thesaurarius
respondebit, vj li. xij s. iiiij d. Et eidem de amerciamento
quinque librarum in quo adiudicatus erat Willelmas Beirbrewar in
dicto itinere, ex compositione trium librarum soluto dicto
thesaurario et pro quibus respondebit, facto super compotum per
Alexandrum Hepburne, v li. Et eidem de releviis terrarum de Glencoors et Salton cum quibus compotans superius oneratur, ex eo quod dominus rex fatetur se gratanter solutum de omnibus summis et composicionibus quas Jacobus dominus de Abbirnethy debet pro suis introitibus et terris, ut patet per literas domini regis sub privato de data decimiquinti Octobris anni octagesimo octavi, jvli. xxiiij s. Et dicto abbatii Sancte Crucis pro suo decimo denario de dictis quinque et tribus libris, xvjs. Et per selectionem fastam dictae thesaurarii de amerciamento Walteri-Blak per-Alexandrum Hepburne et Henricum Naper, dictae thesaurarie-fatente selectionem super compotum, ix-lij, pro quibus respondebit. Et dictae abbatii-pro suo decimo denario-sibi-debito de dicto-amerciamento, xx-s. Et eidem de amerciamento in quo adjudicatus erat dominus Maxwele pro terris suis de Westerpencaitland pro non comparencia, remisso per dominum regem, domino comite de Bothuile testante remissionem super compotum, demptio decimo denario debito abbatii Sancte Crucis, ix li. Et pro decimo denario debito abbatii Sancte Crucis, xx-s. Et eidem de firmis baroniae de Gortoun et terrarum de Langhald et Smynhop eidem annexis cum quibus compotans superius oneratur, ex eo quod dominus rex clare memorie conosistit Motam Wardam quondam Thome Prestoun et Jonete relicte quondam Willalme Prestoun, ut patet per literas domini regis et per evidens testimoniurn receptum super compotum iijj lxxx li. Et eidem de amerciamento in quo adjudicatus erat dominus Giloristoun in defectu presencie pro terris suis de Giloristoun remisso per dominum regem, domino priore Sanctandrie testante remissionem super compotum, x li. Et eidem de feodifirma de Gosfurde cum qua compotans superius oneratur, ex eo quod receptor de Ballinorefe oneratur cum annuali feodifirma, ut patet in compoto suo, xvjs li. Et eidem de duplicacione dictae feodifirme soluto Jacobo Douglas compotorum rotulatori, fatenti receptum super compotum, xvjs li., pro quibus respondebit. Et idem recepto de Ballinorefe soiiam oneratur cum caponibus et pulstriis.

Respondebit Knollis, thesaurarius

Respondebit Ja. Douglas, rotulator

Summa expensarum jvli. x s. xj d., xlviij capones, lxxxvj pultre.

Et sic restant jvlij xvij li. iiiij d., ij almoris, j kist, j ruk avenarum, jxl oves, xx boves, j vacca, ij uchbeodate cum curtensia, j chymna, j maithurde, ij equi, ij leoti plumales, cum aliis utensilibus per coronatum intromissis.

De quibus sunt super compotantem tricentum trigenta quatuor liber septemdecim solidi et novem denarii, residuum vero dicte reste sunt de suprascriptis arreragius ante ingressum compotantis in officio vicecomitatus.
Kirkcudbrycht  Comptum Patricii comitis de Bothvile, domini Halis ac senescalli de Kirkcudbrycht, redditum apud Edinburgh septimo die mensis Julii anno domini etc. octauagesimonono per Georgium Sinclair de Hiefeld, eius deputatum, de omnibus receptis suis et expensis per firmas et exitus ballie sue a die sexto eiusdem mensis anni domini etc. octauagesimseptim usque in diem hius compotii, et sic de duobus annis infra hoc compotum.

Idem onerat se in primis de lxxvj li. vj s. ix d. per arreragia ultim compoti Johannis domini Carlile, tunc senescalli de Kirkcudbrycht, ut patet in pede eiusdem.

**Summa arreragii patet.**

Item idem onerat se de xiiij s. iiiij d. per vendicionem duarum parium calcariiium deauratorum albe firme baronie de Garleys de termino Penthecostes huius compoti. Et nihil hic de albe firma de Erlistone spectante compotanti quia camerarius Galovidie reddit inde compotum annuatim.

**Summa huius oneris patet.**

Item idem onerat se de vj d. per commutationem duorum denariorum argenti regi debitorum per duplicacionem albe firme terre de Sypland per sasiam datam Michaeli Ramsays de eadem. Et de xxv s. de relevio vigintiquinque solidatuum terrarum de Gaileg et McKilvarnok per sasiam datam Duncano M'beth de eisdem.

**Summa huius oneris xxv s. vj d.**

Item idem onerat se de j'lxvij li. xvij s. viij d. per exitus unius iteneris justiciarii tenti apud Kirkcudbrycht quinto die mensis Marcii anno octauagesimo octavo, ut patet in extractu eiusdem. Et de x li. de echaetae Georgii Tait suspensi in dicto iteneres.

**Summa huius oneris j'lxviij li. xvij s. ii d.**

**Summa totalis oneracionis preter arreragia j'lxviiiij li. xv s.**

**Summa totalis oneracionis cum arreragii j'lxvij li. xxj d.**

Expense eiusdem. In prims allocatur compotanti pro expensis justiciarii factis in dicto iteneres, ut patet in extractu eiusdem, lxxvij li. xviij s. Et pro expensis clericorum justiciarii factis diversis temporibus in receptacione indictamentorum diversis vicibus, ut patet in eodem extractu, ix li. xviij s. viij d. Et Johanni Tyre et Johanni Quihit clericis remanentiis cum justiciario et dominis de concilio de mandato domini regis, ut patet per literas suas sub signeto et subscripione de precepto ostensas super compotum, x li. Et eidem
Respondebit thesaurarius Knollis

Respondebit thesaurarius Knollis

Respondebit thesaurarius Douglas rotulator

Summa expensarum j0lxxiiij li. xv s. Et sic restant lxxvj li. vj s. ix d. que sunt de aereagius Johannis domini Carlilii pro quibus distingendus est, et mandatur comptante quatenus levet literas domini regis ad distingendum terras et bona dicti domini Johannis ad solucionem dicte summe et importet eam. Et si non habet bona distingebilia infra dictum senescaletum quatenus scribat vicecomtii de Dumfries et senescaleto Anandie per indenturam ad importandum huiausmodi summam.

Fife

Compotum Alexandri Inglis de Tarvert, vicecomitis de Fiffe pro tempore, redditum apud Edinburgh nono die mensis Julii anno domini etc. octauagesimono, de omnibus receptis suis et expensis per firmas et exitus ballie sue, a die septimo mensis Augusti anni domini etc. octauagesimotari usque in diem huius compoti, et sic de duobus terminis infra hoc compotum.
Idem oneratur in primis de liij li. xj s. vj d., xxvij celdris frumenti parve mensure, iij celdris avenarum, lxxij caponibus, iij libris cere, iij rosis rubeis, per arragia ultimis compoti Thome Simeon, ut patet in pede eiusdem.

Summa arreragiorum patet.

Item idem onerat se de vj s. viij d. redditus assise de Petcleffy de termino Sancti Martini huius compoti quia tunc redititur tantum.
Et de xij s. iij d. redditus assise de Ottistoun de terminal Penthecostes huius compoti. Et de xij d. redditus assise de Langsyde. Et de vj s. viij d. per vendicionem unius paris calcarium deauratorum albe firme term de Sardwane debite in festo Sancti Johannis Baptiste. Et de x s. redditus assise terrarum de Kingorne spectancium domino Glamus. Et de v s. redditus assise terre de Balmont. Et de viij s. redditus assise terre de Saulvich. Et de xvij d. per vendicionem unius libre cimini albe firme terre de Bawram. Et de j d. argenti albe firme de Castealrig. Et de iij d. argenti duarum crofortum in villa de Strathmiglaw. Et de x s. redditus assise de Immerteile. Et de vj s. viij d. per vendicionem unius paris calcarium deauratorum albe firme de Cluny. Et de v s. per vendicionem unius libre piperis de Comakiteres. Et de iij s. per vendicionem unius libre cere baronie de Kelly. Et de v s. per vendicionem unius libre piperis terre de Freland de anno compoti.

Summa huius oneris, iij li. xj d.

Item idem onerat se de iij d. argenti per duplicacionem albe firme terrarum de Dalgaty regi debitam per sasnam datam Jacobo domino Abirnethy de eisdem vicesimoquarto Octobris anno regni regis primo. Et de xl s. de firmis terrarum de Middill Kynmakkis termini Penthecostes ante hoc computum, existentium in manibus regis sasina non recuperata. Et de iij li. de relevio eaurundem regi debito per sasnam datam Johanni Balfour de eisdem secundo Novembris anno predicto. Et de xx s. de firmis dimedietatis terrarum de Freland termini Penthecostes predicti, existentis in manibus regis sasina non recuperata. Et de j libra piperis per duplicacionem albe firme dicte dimedietatis per sasnam datam Johanni Rettre de eadem tercio Novembris anno regni regis primo. Et de xxv li. de firmis terrarum baronie de Disart existentia in manibus regis per unum termimun sasina non recuperata. Et de l li. de relevio eaurundem. Et de iij d. argenti per duplicacionem albe firme terrarum baronie de Ravinniscrag regi debitam per sasnam datam Henrico Sinclare de eisdem octa Novembris anno regni regis primo. Et de vj li. xij d. de relevio quarte partis terrarum de Fothirramsey quarte partis tricesimosecunde partis eaurundem, decimaquinta parte excepta, regi debito per sasnam datam Henrico Patcarne de eisdem vicesimonono Maõi anno predicto. Et de iij celdris frumenti mensure quondam regis David Bruce. Et de v li. vj s. viij d. per duplicacionem feco FIRME dimedietatis terrarum de Tyry et le Grange in comestablaria de Kingorne regi debitam per sasnam datam Willelmo Kircaldy de eisdem primo die mensis Junii anno regni regis primo.
Et de xx li., duabus celdris frumenti, quinque celdris brasi, uma celdre et quatuor bollis avenarum per duplicacionem feudifirmes terarrum de Rossay, aule eiusmodem, cum pertinenciis, regi debitam per sasniam datam Johanne Bonare de eisdem quatuor Januarii anno regni regis primo, et vocandi sunt nomina inquisitorum ad respondendum super eorum errore. Et de xij li. de firmis quarte partis terarrum de Glase om pertinenciis existentis in manibus regis per specium novem annorum racione wardes, que firmes extendant se annuam ad vigintii sex solidos et octo denarios, regi debitis per sasniam datam Waltero Grundistoun de codem quarto Junii anno regni regis primo.

Summa hius oneris, j*cxxv* li. iij d., v celdre frumenti, de quibus sunt tres celdre parve mensure regis David, v celdre brasi, j celdre iijij bolle avenarum, j libra piperis.


Expense eiusmodem. In primis allocatur comptanti per solucionem factam Jacobo Dowglace compotorum rotulatori, recipienti super comptum, de reeditibus assise et albis firmis bailie comptantis, iijij li. xij d., pro quibus respondebit. Et eodem de relievo tarrarum de Dysart omn quibus comptans superius oneratur remisso per dominum regem Henrico domino Sinclair, ut patet per literas suas sub signeto et subscripione ostensas super comptum, l li. Et eodem pro certis expensis factis per comptamentem circa missionem diversarum literarum domini regis, ut patet per literas domini regis sub signeto et subscripione de mandato ostensas super comptum, xl s. Et eodem per solucionem factam domino thesaurario de reliviis de Kilmukiis et Freland, fatenti receptum super comptum, v li., pro quibus respondebit. Et eodem per solucionem factam per dominum priorem Sanctiandree domino regi in absencia thesaurarii ad damnum falconarii et alius numeribus, dicto priore desuper faciente fidem super comptum, de relievo de Fothirrampsaye, vj li. xiiij s. iij d.

Summa expensarum, livij li. xiiij s. iij d. Et sic restant j*cxiij* li. xvijj s. vj d., xxxij celdre frumenti parve mensure, v celdre brasi, iijij celdre iijij bolle avenarum, lxxij capones, ij libre cere, j libra piperis.
De quibus allocatur comptanti de arreragis supra- 
scriptis Thome Simione, ex eo quod dictus Thomas 
oneratur et reddidit comptum in compoto suo officii 
rotulatorie in mense Maii ultima, ut patet in eodem, 
ilj li. xj s. vj d., xxvij celdre frumenti parve 
menure, ij celdre avenarum, lxxij capones, ij libre 
cere.

Summa huius expense patet. Et sic restant lxij li. 
vij s., v celdre frumenti, v celdre brasii, j celdra 
iiiij bolle avenarum, j libra piperis.

Drumfres

Compotum Roberti Crechtone de Sanquhar, viceoomitis de Drumfres, 
reddidit per Eduardum Crechtone eius fratre, sexto die mensis 
Julii anno domini etc. octuagesimono, de omnibus receptis suis 
et expensi per firmas et exitis ballie sue a die decimono 
eiusdem mensis anni domini etc. octuagesimoeaveti usque in diem 
huius compoti, et sic de duobus terminis infra hoc comptum.

Idem onerat se in prinda de vij iiiij li. xvj s. vij d. per 
arreragia ultimi compiti sui, ut patet in pede eiusdem. Summa 
arragia patet.

Item idem onerat se de xxxiiij s. iij d., a leporario, de albis firmis 
et redditiibus assise ballie compotantis que particulariter scribuntur 
in rotulo anno octuagesimquarti. Et de xiiij s. iiiij d. de terra de 
Megdaill iacente in valle de Esk in manibus regis pro decem libris 
de amercimento Johannis Carruderis, non habentis alia bona 
distinguibilia, de anno compoti, et iste decimus annus post 
recognicionem.

Summa huius, xlv j s. vj d., j leporarius.

Item idem onerat se de lxvj li. xiiij s. iiiij d. de firmis terrarum 
de Drumcoz, assedatarum Alexandro Bond et Roberto Mareheid, ut 
patet in rentali, de anno compoti.

Summa huius oneris patet.

Item idem onerat se de xxx li. de firmis baronia de Gencarn 
existentialis in manibus regis per unum terminum, videlicet Sancti 
Martini, infra hoc comptum sasina non recuperata. Et de 
xiiij s. iiiij d. per vendicionem duarum parium calcarium deauratorum 
per duplicacionem albe firmis regi debitam per sasinam datam Roberto 
Cunygham de eadem infra hoc comptum.

Summa huius oneris, xxx li. xiiij s. iiiij d.
Item idem onerat se de jclxvj li. xiiij s. iiiij d. per exitus unus itineris justiciarum tenti apud Drumfres vicesimo tercio Februarii infra hoc computum. Et de xi s. per vendicionem trium martarum de eschaeta Thome Craik suspendi in dicto itenere.

Summa huius oneris, jclxvij li. xiiij s. iiiij d.

Summa totalis oneracionis preter arreagias, iijclxvij li. vj s. vj d.

Summa totalis oneracionis cum arreagisis, jclxxxvij li. iij s. iij d.

Expense eiusdem. In primum allocatur compotanti pro expensis domini justiciarii factis in dico itenere, ut patet in extractu eiusdem, lxxxiij li. xiiij s. iij d. Et pro expensis clericorum justiciarii factis novem diversis temporibus apud Drumfres et Loudhain in receptatione indictionum, ut patet in eodem extractu, xiiij li. xj s. vj d. Et eidem de arreagamento in quod adiudicatus fuerat Gilbertus Kilikin in dicto itenere, extendente ad decem libros, ex eo quod concordavit cum domino thesaurario pro octo libros sibi solutis, patenti receptum super computum et pro quibus respondebit. Et eidem de arreagamento in quod adiudicatus erat Johannes Fergusson pro non comparatione Johannis Fergussoni familiae Mathiel Wilsone, pro non comparatione in dicto itenere, ex eo quod dictus Johannes intravit dictum famulum in itenere justiciarum de Wigtone, quapropter dominus rex de avisamento consiliis sui remisit huiusmodi arreagamentum, ut patet per literas domini regis sub signeto ostensas super computum, x li. Et eidem de firmis terrarum de Glenchorn cum quibus compotans superius oneratur, ex eo quod dominus rex concesseit Roberto Cunygham tunc apparenti heredi, onerato ad equitandum cum justiciario, quod non oederet sibi in damnum aut preludicium quo ad intromissionem suum in terris suis, ut patet per literas regis sub signeto et subscripione de concessione ostensas super computum, xxxi. Et eidem per superflluum arreagamento dimidie marces per vendicionem unus parvis calcarium deaeratorum de Glenchorn, prout superius patere posset, vj s. viij d. Et eidem de arreagamento in quibus adiudicata erant Patricius Maxvel et Mariota Vyer in dicto itenere, remissis ad instanciam Johannis domini Maxvel, ut patet per literas regis de remissione ostensas super computum, xx li. Et eidem de firmis terrarum et annuorum redditum de Jhonstone, Kirkpatrickleyng, Calfhirsthome, Dumbertan et Bonschaw, spectancium quondam Johanni Jhonstone, cum quibus compotans oneratur anno octagésimoquinto, extendentibus ad ducentas marces, remissis per dominum regem, ut patet per literas suas sub secreto et subscripione de remissione ostensas super computum, jclxxxij li. vj s. viij d. Et eidem per solicitationem factam Jacobo Duglas, compotatorum rotulatarii, de albis firmis, recipienti super computum, xxxvij s., pro quibus respondebit. Et eidem de arreagamento in quibus adiudicata erant Alexander Hepburn de Quitsam et Andreas Hair in parochia de Aberchorne ob non
Respondebit vicecomes de Linlithgow

comparacionis Andree Hair attingentis pro arte et parte mortis Andree Blak, ex eo quod nichil habent distingibile in balliam compotantis. Et habent bona distingibilium infra vicecomitatam de Linlithgow et compotanis dedit suam indenturam vicecomiti de Linlithgow ad distingendum pro eisdem, ostensam super compotum, pro xx li., pro quibus dictus vicecomes respondit. Et eodem de compositione amerciamenti Patricii Neilsone extendente ad quadraginta quattuor solidos remissa per dominum regem ad requestam Margarete Menseis, domino thesaurario testante remissionem super compotum, xiiiij s. Et fratibus minoribus de Drumfres pro reparacione loci sui, ex elimsinia domini regis sub signeto et subscripione et admissa per dominos de concilio, sub periculo compotantis, v li.

Summa expensarum iijS.xxix li. ix s. Et sic restant vjS.lxxxviij li. xiiij s. ij d.

(The roll also contains the accounts of the sheriffs of Berwick, Perth, Selkirk, Kinross, Elgin and Forres and Ayr, the bailie of Kyle and the steward of Menteith.)

b) Extract from the account (dated 1479) of the sheriff of Lanark, 1512.
(Yester Writs No. 333)

In compoto Jacobi domini Hammilton, vicecomitis de Lanark, reddito apud Edinburgh per Patricium Kleland, eius deputatum, tercio die mensis Julii anno domini etc. septuagesimo nono, talis facta est onoracio.

Et de iij d. argenti per duplicacionem albifirmre sexte partis terrarum de Thankertown et sexte partis molendini eiusdem. Et de iij li. x s. de relevio sexte partis de Nethertown de Strathavane et octaves partis molendini eiusdem. Et de v s. de relevio annui redditus annuatim exsaltius de terris de Glengavill regis debito per sasianam datam Johanni Hay de eisdem.

Item in eodem compoto talis facta est allocacio.

Et eodem de relevio et duplicacione albarum firmarum sexte partis de Thankertown et molendini eiusdem, sexte partis de Nethertown de Strathavane et annui redditus de Glengavill per sasianam datam Johanni Hay, ex eo quod composuit cum abbate Sancte Crucis thesaurario pro introitu suo omnium terrarum suarum per totum regnum pro summa centum et quadraginta librarum cum quibus dictus abbas oneratur in compoto vicecomitis de Edinburgh, iij li. xv s. ij d.

Ita est in rotulo, GAWINUS DUNBAR.

(Endorsement) Compte made in the chequer for releiff of Strathaven and Thankertown, 3 July 1479.
c) Extract of the account of the sheriff of Perth, 1517. (Ochtertyre Papers No. 219, per National Register of Archives)

This account is preserved in a small paper book, measuring 7 3/4" by 5 3/4", consisting of 50 pages, of which 4 are blank. It also contains the accounts of Lord Ruthven, late sheriff of Perth, 1517, the steward of Menteith, 1517, and the steward of Strathearn, 1518. Each extract is docquetted by Alexander Scott, as depute of the Clerk-Register.

Compotum Johannis Striveling de Keru militia, vicecomitis de Perth, redditus apud Edinburgh per sundem quinto die mensis Augusti anno domini millesimo quingentesimo decimo septimo, de omnibus receptis suis et expensis per firmas et exitus ballie sue a decimo sexto die mensis Julii anni eto, quingentesimi decimi sexti, die sue introitus in officio vicecomitis, usque in diem huius compoti, et sic de duobus terminis infra hoc compotum.

Memorandum quod compotans non onerat se de lxiiij li. ij s. x d., "vij d. argenti, ij rosis rubis, ij paribus cirothecarum, per arreragia ultimi compoti Willelmi domini Ruthven, tunc vicecomitis de Perth, ut patet in pede eiusdem, pro quibus dictus dominus Ruthven vocandus est.

Idem onerat se in primis de ij s. vj d. annui redditus quarte partis terrarum de Dunburny spectantia Andree Merser. Et de xvj li. annui redditus terrarum baronie de Abirnethy olim spectancium Johanni Steuart de Ergowne ex conquestu domini regis ab sodem de anno compoti.

Summa huius oneris xvj li. ij s. vj d.

Item idem onerat se de xx li. de firmis terrarum de Balgowyn cum pertinenciis, existentium in manibus regis per specium trium amorum ultimam elapsorum assisa non recuperata. Et de vj li. xliij s. iiiij d. de relevio earundem regi debito per sasinam datam Ricardii Stewart de eisdem penultimo Octobris infra hoc compotum. Et de iij xvij li. de firmis terrarum de Southballo, existentium in manibus regis per specium viginti septem amorum ultimo elapsorum assisa non recuperata. Et de viij li. de relevio earundem regi debito per sasinam datam Jacobo Sandelandis de Cald mitori de eisdem septimo Novembris infra hoc compotum. Et de lx li. de firmis terrarum baronie de Abirdawgy cum pertinenciis, existentium in manibus regis termini Sanoti Martini infra hoc compotum assisa non recuperata. Et de duobus speculis per duplicationem albei firmarum. Et de lx li. de firmis terrarum baronie de Gask cum pertinenciis, existentium in manibus regis de dicto termino Sanoti Martini assisa non recuperata, duobus le rose garlachis per duplicationem albei firmarum regi debitam per sasinam datam Laurencio Oliphant de eisdem ultimo Januarii infra hoc compotum. Et de lxvij li. ij s. ij d. de firmis tercii partis dimedie baronie de Bellergarno cum tenentibus, tenendriis et libere tenencium serviliis eiusdem cum pertinenciis, existentis in manibus regis per specium duorum amorum proxime sequentium vicessim octavum Novembris anno domini eto. vij decimo quarto assisa non recuperata, exae quod Joneta Haliburton asservit se non obtinuisse sasian de eadem tercia parte per aliiu preceptum ex cancellaria regis dicto vicessimo octavo Novembris directum, quamvis securitas firmarum et relevi eiusdem tercii partis de terminis ante dictum diem
preteritis intratur in compoto domini Ruthven tune vicecomitis, ut patet in rotulo anni instantis, regi debitibus per sasianam datam dicte Jonete de cadem tercia parte decimo octavo Februarii infra hoc computum. Et de iij°xxiiij li. vj s. viij d. de firmis bine partis terrarum et baronie de Retrey cum tenentibus, tenendiis et libere tenencium serviciis et pertinenciis existentis in manibus regis per spaciun trium annorum cum mediano sasina non recuperata. Et de iij°xxiij li. xij s. iiiij d. de relevio eiusdem bine partis. Et de vij li. de firmis bine partis tercia partis terrarum de Innerquhorsak, tercie partis terrarum de Murtle, tercie partis dimerie partis terrarum de Delkerne, tercie partis terrarum de Dalmay et tercie partis terrarum de Leonach, existencium in manibus regis per dictum spaciun trium annorum sasina non recuperata. Et de xl s. de relevio earundem regi debito per sasianam datam Griselle Retray de cadem vicecomito quarto Maii infra hoc computum. Et de iijxliij li. de firmis et releviis alterius bine partis baronie et terrarum immediate prescriptis regi debitibus ut supra per sasianam datam Elizabeth Retray sorori dicte Grisille de cadem dicto vicecomito quarto Julii intra hoc computum. Et de xl li. de firmis baronie de Tulichudill cum molendino eiudem et pertinenciis in manibus regis per spaciun trium terminorum proxime sequendii octavum diem mensis Aprilis anno domini etc. v°decimo sexto sasina non recuperata, exeo quod Jacobus Reidheuch assuruit se non obtinuisse sasianam de cadem per aliud preceptum ex capella regis dicto octavo Aprilis directum, quamvis securitas firmarum et relevii earundem de terminis ante dictum diem preteritis intratur in compoto domini Ruthven tune vicecomitis, ut patet in rotulo anni instantis, regi debitibus per sasianam datam dicto Jacobo de cadem vicecomito quarto Julii infra hoc computum.

Summa huius oneris iijxliij li. xv s. vij d., ij specula, ij ross garlandis.

Item idem onerat se de xij li. de firmis octodecim meroatarum terrarum de Drone. Et de vij li. de firmis novem meroatarum de Litleton cum pertinenciis locoencium in baronia de Langfordoun infra balliam comptantis de terminis Sancti Martini et Penthecostes ultime preteritis infra hoc computum, qui fuerunt Patriisii domini Gray et appreciante domino regi pro tricentis quadraginta novem libris sibi debitibus, ut patet in compoto Wilhelmi domini Ruthven anno instantis.

Summa huius oneris xviiij li.

Summa totalis operacionis iijxliij li. xviiij s., ij specula, ij ross garlandis.

Et non onerat se de aliquibus ameroiamentis curie sue, esohaetis seu aliis accidentibus infra balliam suam, quia nulla acciderunt per tempus compotum, prout fides facta fuit super computum. Et mandatur comptantis quaternus portet librum curie sue ad proximum sooccardium sub pena decem librarum.

Expense eiusdem. In primis allocatur comptantis per solutionem factam Roberto Berlyoun de Ovirberntoun comptoruni rotulatori de annuo redditu quarte partis terrarum de Dunbenry superius onerato, iij s. vij d., pro quibus respondebit. Et eidem de firmis terrarum de Ballgowyne cum pertinenciis extendentibus ad viginti libras, de relevio earundem extendente ad sex libras tresdecim solidos et quatuor denarios superius oneratis, exeo quod dominus rex et domina regina, eius mater, tutrix testamentaria, concesserunt Jonete Keith sponsae quondam Thome domini de Innermetht et Ricardo Stewart eorum filio et heredi et suis assignatis pluribus aut
uni wardam nonintroitum et relevisium omnium et singularum terrarum et baroniarum de
Inverkelour et Innermeth cum tenentibus, tenandriis et libere tenencium servicia
earundem ac omnium aliarum terrarum, reddituum et possessionum quorumunque que
fuerunt dicti quondam Thome domini de Innermeth et nunc per ipsius decessum domino
regi pertinencium, una cum maritagio heredum, ut petet per litteras dominorum regis et
regine sub privato ostensas super comptum, salvo et reservato decimo denario de
dictis firmis et relevio extendente ad quinquaginta tres solidos quatuor denarios
debito abatti et conventui de Scona per comptamentum importando et solvendo infra
quendam proximo sequente, ad quod in presencia dominorum auditorum scocarci se
obligavit, xxvj l. xiiij s. iiiij d. Et eidem de firmis terrarum baronie de
Abirdawgy extendentibus ad sexaginta decem libras, et de firmis terrarum baronie de
Gask ad sexaginta libras, ex eo quod dominus rex cum avisamento et consensu sui
carissimi consanguinei et tutoris Johannis duinis Albaene etc. concessit domine
Elizabeth Campbell relicte quondam Johannis domini Oliphant et suis assignatis
pluribus aut uni wardam et nonintroitum omnium terrarum et annuorum reddituum cum
earum firmis et devoritis que dicto quondam Johannis domini Oliphant spectabant et
per ipsius decessum domino regi, una cum relevio earundem et maritagio heredum, ut
petet per litteras dominii regis sub privato ostensas super comptum, salvo et
reservato decimo denario de dictis firmis extendente ad tresdecim libras dictis
abbati et conventui debito et per comptamentum importando et solvendo ut supra,
xxx li. Et eidem de firmis terrarum de Southballo extendentibus ad decem
tesdecim libras superius oneratis, existencium in manibus regis per apcium
viginti septem annorum casina non recuperata, et de relevio earundem extendente ad
do libras etiam superius onerato, salvo decimo denario debito de elsiem abatti et
conventui de Scona ut supra, exec quod quondam supremae dominus noster rex Jacobus
quartus per ipsius cartam sub suo magno sigillo de data apud Edinburgh quarto die
mensis Maiii anno domini etc. decimo tercio et sui regni vicesimo quinto dedit et
concessit Jacopo Sandelandis de Caldro militi et heredibus suis totum ius et iuris
titulium quod et quem ipse dominus rex, sui predecessores aut successores habuerunt
seu quovismodo habere poterint ad predictas terras seu aliquam partem ipsarum,
firmas vel proficuas earundem radionem recognicionis, alienacionis, nonintroitus
hereudum, escheate, forisfactures sue alias quovismodo ob quamunque causam vel
occasionem prateritam ante datam dicit carte, de quibus viginti septem annis
allocantur de dictis firmis viginti tres anni et unius terminus cum relevio predicto,
extendentes ad centum nonasitenta sex libras, ut petet in operatione predicta et
exonerati per dicit cartam ostensas super comptum, Jlxxxvij l. Et eidem de
firmis terciis partis dimesie baronie de Bellagarno extendentibus ad septuaginta unam
libras duos solidos et duo decanos superius oneratis, salvo et reservato decimo
denario de elsiem debito predictis abatti et conventui de Scona, exec quod dicit terre
extiterunt in manibus regis stante warda earundem, que firmes et proficua earundem
levata erant ad ipsius usum usque sumo decessum et post eis mortem domina regina
dispositum et vendidit wardam et nonintroitum dictarum terrarum et omnium aliarum
terrarum et redditumm que fuerunt quondam Patricii domini Kiliburton, unacum
maritagio heredum earundem, quondam Alexandrum domino Hume tunc camerario pro certo
summa pecuniae per ea indreceptam, prout superius constat in computo Willelmi
domi Ruthven anni instantis, lxxvj l. ij s. iij d. Et eidem de firmis et
releviis binarum partium terrarum et baronie de Betray, terrarum de Innerquhorak,
Murthlee, Dalkearn, Dallmay et Leonach cum tenentibus, tenandriis et libere
tenencia servitiis et pertinenciis spectacioni Griselle et Elizabeth Retray
scoribus, extendentibus in universo ad sexaginta octodecim libras, superius
oneratis, salvo et reservato decimo denario dictis abatti et conventui de Scona de
eiadem ut premittitur debito, ex eo quod quondam supremus dominus noster rex Jacobus quartus ex generali acto et statuto per eum et dominos sui regni in suo exercitu in Northumbirland existentem facto in favorem heredum personarum ibidem decidium remisit huiusmodi firmas et relevia et quod avus dictarum Griselle et Elizabeth per quem prosecute sunt dictas terras decessit in servicio dicti domini nostri regis in suo exercitu predicto, prout clare constat auditoribus super compotum, vj\(^{2}\)xvij li. Et eandem de firmis baronie de Tulichedill cum molendino eiusdem extendentibus ad quadraginta libras superius oneratis, salvo et reservato decimo denario dictis abbati et conventui eiusdem debito, ex eo quod dominus rex concessit Alexandrum Reidheuch et Henrico Reidheuch wardam, releviam et nonintroitum dictarum terrarum per suas literas sub privato alias ostenses super compotum, ut latius patet in compoto domini Ruthven anni instantis suprascripto, xl li.

Summa expensarum jmlxxxj li. xvij s. Et sic restant lxij li., ij specula, ij ross garlandis.

Ita est in rotulo, ALEXANDER SCOTT.

d) Account of the sheriff of Stirling, 1532. (Var and Kellie Muniments)

This account is in a small paper book, measuring 6" by 8\(\frac{1}{2}\)", made up of one sheet of paper, folded and cut.

(Endorsement) "My lordis exchequer compte as schiref of Stirling. 1532."

Striving

Compotum Johannis domini Erskin, vicecomitis de Strivelyng, redditum apud Edinburgh per eundem vigesimo die mensis Julii anno Domini millesimo quingentesimo trigesimo secundo, de omnibus receptis suis et expensis per firmas et exitus ballie suae a die nono mensis Augusti anni et Olympi trigesimi primi usque in diem huius compoti, et sic de duobus terminis infra hoc compotum.

Idem onerat se in primis de ij quadrantibus, ij plastratis feni per arreragia ultimi compoti sui, ut patet in pede eiusdem.

Summa arreragii patet.

Item idem onerat se de viij li. xviij s., ij d. argenti, j quadrante, j plastrato feni de redditibus assise et albis firmis ballie compotantis de terminis compoti, que particulariter scribuntur in rotulis anni et Olympi trigesimi primi.

Summa huius oneris patet.

Item idem onerat se de iij li. vj s. viij d., iij bollis ordei tooius et integri molendini de Skeoch cum terris molendini, multus et pertinentis eorundem iacentium infra balliam compotantis, existentium in manibus regis per specium unius anni saevis non recuperata. Et de vj li. xliij s. iij d., vj bollis ordei per duplicationem fecitis earundem regi debitam per sasianam datam Michaeli Balfour de eiadem sexto die mensis Junii anno regni regis decimono.

Summa huius oneris, x li., ix bollis ordei.
Item onerat se de xl s. de amerciamentis et exitibus curie compotantis pro libro curie suae ostensu super compotum, ex compositione secum facta per auditores scaccarii de anno compoti. Et de xl s. bonorum eschaetorum Willelmi Ros ad cornu regis pro arte et parte interfectionis quondam . Et de xx s. eschaeta unius equi interficientis . Et non onerat se de aliquibus aliis accidentibus per tempus compoti quia nulla alia acciderunt.

Summa huius oneris patet.

Memorandum quod onerandus est compotans in proximo suo compoto de eschaeta bonorum quondam , justificati apud Edinburgh xvij° mensis Julii instantis, quam recuperata fuerint eius bona.

Summa totalis operationis xxij li. xviij s., ij d. argenti, ix bolle ordel, iiij quadrantes, iiij plaustrata fenii.

Expense eiusdem. In primis allocatur compotans per solutionem factam abbati et conventui de Cambuskyneth perpontionibus annuatim octo libras septendecim solidos duos denarios argenti de albis firmis et reditibus assise superius oneratis. Et eadem in tribus libris sex solidis octo denarios, tribus bollis ordei molendini de Skeloch cum terris molendini, multuris et pertinentiis sarundem existentium in manibus regis per spadium unius anni sasina non recuperata, et in tribus libris sex solidis octo denariis, iiij bollis ordei de simplice firma duplicationis feodifirmie dicti molendini cum terris eiusdem superius oneratis, exeo quod dictum molendimum et terre eiusdem sunt de proprietate domini regis et camerarius de Striveling oneratur annuatim cum eadem et reddet compotum annuatim dominie reginae ratione sue coniuncte infeodacionis dominii de Striveling, vij li. xiiij s. iiiij d., vij bolle ordei. Et eadem in tribus libris sex solidis octo denariis tribus bollis ordei de duplicacione feodifirmie dicti molendini et terrarum eiusdem, exeo quod dictum dominium de Striveling cum tenentibus, tenendriis et libere tenentio serviciis dicti dominii spectat et pertinent domini regis pro toto tempore vite sue racione coniuncte infeodacionis, ut constat at auditoribus super compotum, iiij li. vij s. vijij d., iiij bolle ordei. Et eadem per solutionem factam Willelmo electo Abirdonensis, thesaurario domini regis, in quinque libris de exitibus et amerciamentis curie compotantis et eschaetis bonorum superius oneratis, dicto thesaurario per recepcionem Nicholai Craufurd de Oringang presente et fatentie solutionem super compotum, viii., pro quibus idem thesaurarius respondebit.

Summa harum expensarum, xxiiiij li. xviij s., ij d. argenti, ix bolle ordei. Et sic restant iiij quadrantes, iiij plaustrata fenii.

e) Copies of sheriffs' accounts, 1535

These accounts are in a paper book, measuring 12" by 8" containing 20 folios. All except f. 5 are imperfect and a small fragment only remains of f. 18. The handwriting is contemporary, suggesting that this may be a draft Exchequer roll, but it should be noted that in all cases the dates of the accounts have been omitted. In addition to responsiones, the margins contain a number of notes in a later hand, which have been omitted in this transcript. Words in square brackets have been supplied where the MS. is defective. Only a selection of the accounts is reproduced here.
Viccomites

Compotum Hugonis comitis [de Eglinton, ballivi de Cunningham]
reeditum etc.

Idem onerat se in primis de xxxiiij s. iij d. de [firmis molendinii]
prope burgum de Irwynve vulgariter nuncupati Haris[mylne], iacens
in ballia compontantis infra vicecomitatum de Air, [existentiis in
manibus regis] tanquam senescalli Scotti per spatium unius termini
[ultimae elapsae sasina] non recuperata. Et de iij d. argenti per
duplicationem albofermi eiisadem regi tanquam senescallo Scotti debita
per sasinam datam Willemo Haire de eodem vigesimo nono die mensis
Augusti anno regni regis vigesimo primo. Et de iij s. iij d. de
firmis duarum mercatorum terrarum antiqui extentus de Halkirahirst
cum pertinentiis iacentium in parochia de Largis, infra balliam
compontantis infra vicecomitatum de Air, existentiis in manibus regis
tanquam senescalli Scotti termini Penthecostes ultimi preteriti
sasina non recuperata. Et de v li. vj s. viij d. de relevio
earundem regi tanquam senescallo Scotti debito per sasinam datam
Joanni Erskene de eiisadem vigesimo Februarii anno regni regis vigesimo
secundo infra hoc compotum.

Summa huius oneris, ix li. xij s. iij d., ij d. argenti.

Item idem onerat se de xl s. de americiamentis et exitibus curie
compontantis ex compositione secum facta per auditores scoacarli.
Et mandatur compontanti quod defert librum curie sue ad proximum
scoacarium sub pena decem librarum. Et non onerat se de aliquibus
bonis eschaestis aut aliis accidentibus quibuscunque quia nulla
acciderunt per tempus compoti, prout fides facta fuit super compotum.

Summa huius oneris patet.

Summa totalis operationis, xj li.
xij s. iiiij d., ij d. argenti.

Expense eiisadem. In primis allocatur compontanti per solutionem
factam Willelmo episcopo Abirondensis, thesaurario domini regis, in
quinque libris sex solidis et octo denariis de relevio duarum
mercatorum terrarum de Halkirahirst superius onerato, ipso presente
et fatente solutionem super compotum, v li. vj s. viij d., pro quibus
respondebit. Et de quadraginta solidis solutis Nicholao Graufurd
nomine et ex parte dicti thesaurarii de americiamentis et exitibus
curie compontantis superius oneratis, dicto Nicholao presente et
fatente solutionem super compotum, xl s., pro quibus dictus
thesaurarius respondebat. Et per solutionem factam dicto thesaurario
in triginta tribus solidis et quatuor denariis de firmis molendini
nuncupati Harismilne superius oneratis, ipso presente et fatente
solutionem super compotum, xxxiiij s. iij d., pro [quibus respondebat].
Et per solutionem factam [Jacobo Colvei de Eistweynis militi],
compotorum rotulatori, in sex denariis [per comutationem duorum
denariorum] argenti superius oneratorum, dicto rotulatori presente
et fatente solutionem super compotum, ij d. argenti pro [quibus
respondebat. Et per] solutionem factam dicto thesaurario in
qui aquaginta tribus solidis et quatuor denariis de firmis mercatarum terrarum superius oneratis, ipsi similiter presentes et fatente solutionem super compostum, liij d., pro quibus respondebit.

Summa expensarum, xij li., xij s. iij j., iij d. argenti. Et sic equi, equi.


Compotum Thome Urquhart, vicecomitis de Cromerty, redditum etc.

Non onerat se de alicquis wardis, relevis, eschaestis, curiarum amerciamentis, nec de quibuscunque aliis accidentibus, quia nulla acciderunt per tempus compoti.

Wigtoun.

Compotum Andree Agnew de Salquhary, vicecomitis de Wigtoun, redditum etc.

Memorandum quod compotans non onerat se de iij Clxxx j li. x s., que sunt de arrearagis quondam Magistri Michaelis Agnew, ut patet in compoto compotantis reddito: [apud Edinburgh ... die mensis Augusti anno domini eto quingentesimo] [... pro quibus voeandi sunt] heredes, executores et bonorum [intromissorum dicti Magistri] Michaelis.


Summa huius oneris, xxiiij li.

Item idem onerat se de iij li. de exitibus et amerciamentis curie compotantis per tempus compoti ex compositione secum facta per auditores scaccarii pro libro curie sue. Et mandatur compotanti quod defert librum curie sue ad proximum scaccarium sub pena decem librarum.

Summa huius oneris patet.

Summa totalis operationis, xxvij li.

Expense eiusdem. In primis allocatur compotanti per solutionem factam Willelmno episcopo Abirdonensis, thesaurario domini regis, in tribus libris de amerciamentis et exitibus curie compotantis superius oneratis, solutis Nicholaios Craufurd de Oxingangia nomine et ex parte dicti thesaurarii, fatenti solutionem super compotum, iij li., pro quibus dictus thesaurarius respondebit.

Summa huius expense patet. Et sic restant xxiiij li.
Dumbritane. Compotum lathei comitis de Levinax, domini Dernlie, vicecomitis de
Dumbritane, redditum etc.

Idem onerat se in primis de [lxxviiij li. vj s. viij d., ij d. argentii, vj unce] piperris per arreragia ultimi compotiti sui ut patet in pede
 eiusdem.]

Summa arreragii patet.

Item idem onerat se de xxvij li. xiiij s. [iiiij d. de firmis terrarum
de Cardross] de anno compoti. Et de xxvij li. vj s. [viij d. de
firmis terrarum de Mekill] Cumray de eodem anno. Et de [v celdris
farine avenatice annue pensionis mo]nasterii de Paaleto per abbatem
et [conventum debito de dicto] anno. Et de iiij celdris ij bollis
ordei, x martis de Mekill [Cumray de terminis] huius compotiti.

Summa huius oneris, lx li., v celdre farine avenatice,
[iij celdre ij bolle ordei], x martis.

Item idem onerat se de vj li. xiiij s. iiiij d. de firmis decem
mercatorum terrarum novi extantus de Gerschork iacentium infra balliam
comportantis appro[tiatarum] domino regi, ut patet in rotulo annui 1533
de terminis compoti.

Summa huius oneris patet.

Item idem onerat se de xl s. de amerciamentis et exitibus curie
comportantis ex compositione secum facta per dominos auditores
scocarii pro libro curie sue. Et non onerat se de aliquibus aliis
eschaetis aut aliis accidentibus quibuscunque, quia nulla acciderunt
infra tempus compoti, prout fides facta fuit super compotum.

Summa totalis operationis preter arreragia, lxvij li.
 xiiij s. iiiij d., v celdre farine avenatice, iiij celdre
 ij bolle ordei, x marte.

Summa totalis operationis cum arreragis, f39 lxvij li.,
ij d. argenti, v celdre farine avenatice, iiij celdre
ij bolle ordei, vj unce piperris.

Expense eiusdem. In primis allocatur comportanti de firmis terrarum
de Cardroes, terrarum de Mekill Cumray, annui pensionis de Paaleto,
ordeo et martis de Cumray superius oneratis, deputatis pro custodia
castrorum de Dumbritane, extendentibus in anno ad sexaginta libros
quiunque celdres farine avenatice, tres celdres duas bollas ordei et
decem martas, solutis capitaneo dicti castrorum de Dumbritane, anno
composti et sub periculo comportantis, lx li., v celdre farine
avenatice, iiij celdre ij bolle ordei, x marte. Et eidem per
solutionem factam Williamo episcopo Abirdonensis, thesaurario domini
Respondebit regis, in quadraginta solidis de amerciamentis et exitibus curie compotantis, superius oneratis, solutis Nicholaio Craufurid de Oxingangis, nomine et ex parte dicti thesaurarii, presenti et fatenti solutionem super compotum, pro quibus dictus thesaurarius respondebit, xl s.

Summa expensarum, lxiij li., v celdre farine avenatica, iiij celdre ij bolle ordei, x martel. Et sic restant lxxxv li., ij d. argenti, vj unce piperis.

Forfaire. Comptum Patricii domini de Gray, vicecomitis de Forfaire, redditum etc.

Idem onerat se in primis de xvij liij cxxvij li. xj d., viij d. argenti, vj celdris victualium, xlvij nisi rubii, per arreragia ultimi compoti sui, ut patet in pede eiusdem.

Summa arreragii patet.

Item idem onerat se xlvij s. x d., j niso rubio, per integras firmas, redditus assise ac albas firmas ballie compotantis de terminis compoti, que particulariter scribuntur in rotulo anni etc. trigesimi secundi.

Summa huius oneris patet.

Item idem onerat se xiiij li. vij s. viij d. de firmis quadraginta mercurarum usualis monete Scotie levandarum et percipendarum de magnis custumis S.D.N. regis burgi de Montros, existentium in manibus regis termini Pentecostes ultimo preteriti, assina non recuperata. Et de xxvj li. xiiij s. iiiij d. de relievo carundem regi debito per sasiam datam David comiti Craufuridie de eisdem apud Edinburgh septimo die mensis Julii anno regni regis vicesimo secundo.

Summa huius oneris, xl li.

Item idem onerat se de vi li. de amerciamentis curie compotantis ex compositione secum facta per auditores scaccarii pro libro curie sue ostenso super compotum. Et non onerat se de aliquibus aliis amerciamentis aut eschaetis quia nulla assiderunt infra tempus compoti, prout fides facta fuit super compotum.

Summa huius oneris patet.

Summa totalis onerationis preter arreragia, xlvij li. vij s. x d., j niso rubio.

Summa totalis onerationis cum arreragis, xvij liij cxxvij li. viij s. ix d., viij d. argenti, vj celdre victualium, xlvij nisi.
Expense eiudem. In primis allocatur comptantit per solutionem factam Willelmo episcopo Abirondensis, thesaurario domini regis, in quinque libris de amerciam et exitibus curis comptantis superius oneratis, solutis Nicholaio Graufurd de Oxingangis nomine dicti thesaurarii, ipso presente et fatente solutionem super compotum, xlvij s. x d., pro quibus idem rotulatore respondebit. Et per solutionem factam Jacobo Colveill de Eistweymis militi, comptorum rotulatori, in quadraginta septem solidis decem denaris de albis firmis et redditibus assisse superius oneratis, dicto rotulatore presente et fatente solutionem super compotum, xlvij s. x d., pro quibus idem rotulatore respondebit. Et idem in centum triginta duabus libris de firmis terrarum de Littill Milne et Lochmyln de Forfar cum domibus molendinis et piscarlis earundem oneratis in rotulo anni 1530, et in quatuor libris de firmis earundem oneratis in rotulo anni 1531, extendentibus in totum ad centum triginta sex libras, exec quo dominus rex concessit wardam, nonintroitum et realevim dictarum terrarum et molendini Joanni Igoun de Kinblachmont et suis assignatis per compositionem factam cum Archibaldo Douglas, tune thesaurario, de qua compositione idem thesaurarius reddidit compotum in compoto suo reddito vigesimo nono Augusti anni domini 1527, xviiij xiiij li. Et idem per solutionem factam Willelmo episcopo Abirondensis, thesaurario domini regis, in quadraginta octo libris de restis comptantis, dicto thesaurario per suas diversas acquittantias mem sua subscriptas, et de quibus dictus thesaurarius reddidit compotum extra rotulos in compoto suo reddito penultimo Julii ultimò preteriti, iij villij li.

Summa harum expensarum, xlvij li. viij s. x d. Et sic restant, xviij li. xij s. viij d. argentii

Compositum Willelmi comitis Marsassellie, vicecomitis de Kincardin, reddittum etc.

Idem onerat se in primis de xvj li. feodifirma terrarum de Kinneff. Et de xvj s. viij d. per venditionem unius peris colacarum deauratorum albefirma terrarum de Fetterrous, Eister et Wester cum turre et messuagio, lie Cottoun, Wittoun, Carnbeggis cum pertinentias, de eisdem terminis. Et de xvj s. viij d. argentii castris et fortaliciis de Arbluthyne, terrarum dominicalium et molendini earundem, terrarum de Dunrabyne, Quhitfeld, Banff, Petcarlis, Lais cum pertinentias, circa dictum castrum proxime adiacentium, de dictis terminis. Et de xvj s. viij d. de redditis assisse ballie comptantis de terminis compoti.

Summa huius oneris, xvj li. xvj s. iij d., j d. argentii.

Item idem onerat se de xxvj s. viij d. de alba firma firmarum burgalium totarum et integrarum terrarum ville, tenementorum, crofterum et officii constabularie de Kincardin, unamcum advocacione et donatione capellanie beate Katherine de Kincardin, regi debita ex cuius nova infeodatione, ut in rotulis precedentibus latius continetur, de terminis compoti.

Summa huius oneris patet.
Item idem onerat se de iiij li. vj s. viij d. de firmis unius annui redditus decem mercarum usualis monete Scottie annuatim et terminatim levandis ad duos anni terminis, vis. Pentecostes et Sancti Martini in hyene, per equalas portiones de totis et integris terris de Melkili Barres cum pertinentiis inaeuntibus infra biliam compotantis, existentis in manibus regis termini Pentecostes ultimo elapsi saesina non recuperata. Et de ii d. per duplicationem albe firmi eiusdem regi debito per sasamin datam Magistro Jacobo Strathachane de eodem decimo octavo die mensis Augusti anno regni regis vicem primo. Et de iiij li. xij s. iiiij d. de firmis totarum et integrarum terrarum de Overtoun, Fischertoun, Glasland et dimidiate ville de Blaklawis cum pertinentiis ac totarum et integrarum terrarum de Baithisland, Largeisland et unius mercate terrarum de Weitland cum pertinentiis, incentium in baronia de Kinneff infra biliam compotantis, et unius annui redditus quatuoredecem mercarum usualis monete regni Scottie annuatim levandis et percipienda de dictis terris de Overtoun, Fischertoun et dicta dimidiate ville de Blaklawis cum pertinentiis, existentium in manibus regis termini Pentecostes ultimo preteriti saesina non recuperata. Et de fiv li. vj s. viij d. de relevio earundem regi debito per sasamin datam Jacobo Bisset de eisdem vicemto quinto die mensis Octobris anno regni regis vicem secundo infra hoc compotum.

Summa huius oneris, jövxxi li. vj s. x d.

Item idem onerat se [de xl s. de exitibus et amerciamentis curis compotantis ex compositione securum [facta per auditores scaccarii pro libro curie] suæ per tempus compoti. Et [mandatur compotanti quod portet librum curie] suæ ad proximum scaccarium [sub pena decem librarum. Et non] onerat se de aliquibus aliiis acidentibus aut eschatis quibuscumque per tempus compoti, prout [fides facta fuit super compotum.]

Summa huius [oneris patet.]

Summa totalis one[rationis, jövxxxii li. xj s. ix d., j d. argenti.]
Respondebit
Abirdonensis, nomine et ex parte Wilhelmi episcopi Abirdonensis, thesaurarius domini regis, dicto Georgio presente et patente solutionem super compotum, iij li. vj s. viij d., pro quibus dictus thesaurarius respondebit. Et idem in quadraginta solidis de exitibus et amerciamentis curie compontantis superiusoneratis, solutis Nicholaio Craufurd de Oxingangis, nomine et ex parte dicti thesaurarii, xl s., pro quibus dictus thesaurarius respondebit. Et idem in centum quinquaginta octo libris de firmis et relevio terrarum de Overton et aliarum terrarum superiusoneratis spectantium Jacobo Bisset, ex eo quod dominus rex concessit nonintroitum et relevium omnium et singularum terrarum que pertinente quondam Jacobo Bisset de Farniflat directo suo familiariservitori David Wod de Craig, heredibus suis aut assignatis pluribus aut uni, per literas domini regis sub privato ostensae super compotum, jClivij li. Et compontanti pro suis superexpositis in ultimo compotu suo, ut patet in pede eiusmodem, ij d.

Summa expensarum, fCxxxj li. xj s. x d., j d. argenti.
Et sic eque eque.

(The book also contains the accounts of the bailies of Carrick and Kyle and the sheriffs of Renfrew, Kinross, Peebles, Edinburgh, Fife, Selkirk, Haddington, Lanark, Aberdeen, Roxburgh, Stirling, Dumfries, Perth, Banff and Berwick.)

f) Account of the sheriff of Kinross, 1539. (Morton Papers, Exchequer papers).

Compotum Roberti Douglas de Lochleven, vicecomitis de Kinros, redditum apud Edinburgh per eundem septimo die mensis Augusti anno domini millesimo quingentesimo trigesimo nono, de omnibus receptis suis et expensis per firmas et exitus bailie sue a die quarto mensis Septembris anno domini trigesimo octavi usque in diem huius compoti, et sic de duobus terminis infra hoc compotum.

Idem onerat se de vj s. viij d. per venditionem unius paris calcareum deauratorum anmutim debiti de Collennoquhyis in festo Pentecostes solvendi de anno compotii.

Summa huius oneris patet.

Item idem onerat se de xx s. de exitibus et amerciamentis curie compontantis ex compositione secum facta per dominos auditores scacarii pro libro curie sue. Et non onerat se de aliquibus aliis eschaestis aut accidentibus quibusunque quia nulla accidereunt per tempus compoti. Et mandatur compontanti quattuor defert librum curie sue ad proximum scacarium sub pena decem librarum.

Summa huius oneris patet.

Summa totalis operationis xxvj s. viij d.
Expense eiusdem. In primis allocatur compotanti per solutionem factam David Wod de Crag, compotorum rotulatori, in sex solidis et octo denariis per committacionem unius pars calcarium deaurati de Peg Dode de Crag, compotorum rotulatori, in sex solidis et octo denariis per solutionem super compotum, vj s. viij d. pro quibus respondebit. Et eodem per solutionem factam Jacobo Kirkaldy de Grange, thesaurario, in viginti solidis et exitibus curis compotantis superius onerati per receptionem domini Alexandri Scott, prepositi de Corstrorphin, nomine dicti thesaurarii, xx s. pro quibus dictus thesaurarius respondebit.

Summa expensarum, xxv j s. viij d. Et sic eque eque eque.

14. The Responde Books

a) Responde for sasine given by a sheriff in that part, 9 October 1540. (MS Responde Book, 1540-1541, f. 2)

Johannes Perdovyno claviger, vicecomes de Renfrew infra bondas parochie et baronie de Bathcat in hac parte per commissiionem regiam specialiter constitutas, ex eo quod officium vicecomitis vicecomitatus eiusdem in manibus regis vacat, respondebit pro jxx li. de firmis tocius et integre dimesiis de Melke Blackburn cum partibus, pendiculis, tenentibus, tenandris ac libere tenencium serviciis earundem et suis pertinentiis, iacentis in vicecomitu de Renfrew infra bondas baronie de Bathcat, existentis in manibus regis tamquam legitimi administroribus, tutoribus et gubernatoribus sui charissimi primogeniti Jacobi principis Scoacie etc. tamquam senescaalli eiusdem, per spaciun octo annorum ultimo elapsorum a tempore sui natiitatis et ante suam nativitatem racione warde, que firmes extarcunt annum ad xv li., regi quam senescaallo et administrori prescripto debitis per sasianam datam prefato Roberto Maxwell de eadem. Apud Edinburgh die, mense et anno supradictis.

b) Note of commission of justiciary, 20 February 1541. (Ibid. f. 4)

Facta est commissio justiciarie Johanni Erskin de Dwm, faciendo ipsum justiciarium in hac parte infra bondas terrarum et baroniarum de Brechin et Nevar et Dwm ad capiendum et justificandum omnes fures qui infra dictas bondas apprehendint poterint, ac omnia eorum bona importandum etc. Apud Sanctumandream vicosimo die dicti mensis anno suprascripto.

c) Responde for the lordship of Innermeath, 30 March 1541. (Ibid. f. 4)

Vicecomes de Perth respondebit pro viiavo li. de firmis terrarum domini et baronie de Innermeath cum annexis, connexis, tenentibus, tenandris et libere tenencium serviciis, molendinis et piscarior serviciis earundem cum suis pertinentiis, iacentium infra balliam suam, excepta una sexta parte dictarum terrarum de Innermeath pertinentis Alexander Gardin de Latheris, ac eadem exceptis tribus octaviis partibus terrarum de Kildynny pertinentibus domino de Ouchtermany, existencium in manibus regis per spaciun viginti septem annorum et unius termini ultimo elapsorum sasina non
recuperata. Et pro 1s li. de revelio earundem. As pro li. li. de firmis terrarum de Bawpqwe et Quytkbank incendium infra dictam belliam suam, existentium in manibus regis per dictum spaciurn racione qua supra. Et pro xi. li. de revelio earundem. As esiam pro sli.xxii. li. vj. si. d. de firmis officii coronatoris vicecomitatus de Perth cum pertinencis, existentis in manibus regis per idem spaciurn racione suprascripta. As pro vj. li. xiij. s. iiiij d. de revelio eiusdem regi. debito per sasianam datam Johann domino Innermeith de eisdem. Apud Edinburgh penultimo Marci anni predicto.

d) Fleadings for the Countess of Lemnox, 31 July 1531, showing the relationship between the responde books and the sheriffs' accounts. (Acta Dominorum Concilii, Vol. 38, f. 144)

Secundie ... the extract of the rollis of the schireffis compt of Renfrew answerand to the buke of responde, quhilk I product in before your lordships, propositis that my lord Simple schiref said compt of ane termes maile of the saidis landis sasines non recuperata and of ane yeris reliefs, maikand menitio that the sasing of the saidis landis was gevin to unquhile Johnne erle of Lenax, my lord, per verba, per sasianam datam, in fine. Quhilk compt be ws of the chekkyr the schiref takis never on him to answer for bot defasis him per sasianam non datam onto the tyme the sasing be gevin and than he anseris for nonentres and reliefs, siclike as my lord Simple, yit levand, schiref of Renfrew, my said lordis compt after sasing was gevin to him, as the schiref will verifie.

e) Decree of absolvitor in action by the King and the Countess of Cassillis, for reduction of a precept of sasines, which had not been entered in the responde books, 14 February 1531. (Ibid. Vol. 42, f. 54)

(Summons at the instance of the King and Dame Margaret Boyd, having the gift of the nonentries of the lands of Taitsithornstoun, against Robert Maxwell of Calderwood and Thomas Culquhorne, for reduction of a precept of sasines of the said lands and execution thereof.) Because the said pretendit precept was fals and senysit in the self and counterfeite be the purchesser thairof or ellis purches be thaim be surreption by the ordoure of the chancellarie, but ony retoure, breif or uther warrand passand of before or inscriptio in the buks of respyndy or the chekkyr rollis, lik as all preceptis acht to pass necessarlis be the ordour of the said chancellarie, and als ... in manifest hurt, fraude and dissaving of his hienes and his successouris of the byrumyn mailis of the saidis landis contentit in the said precept ... because the said pretendit precept was nocht contentit in the said buke of respyndy, nor the schireff of Lenax chargit thairwith in the rollis, nor he tuk ony securitie for the saidis byrumyn mailis, nor send certificatoun thairpoune according to the said precept, as appeiris cleairlie be the said buke of respyndy and be his compt of the yeir of the compt thereof .... The Lordis of Counsale assaylize the said Robert Maxwell and Thomas Culquhorne fra the petitioun of our soverane lord and of the said Margrete, countess of Cassillis, tuiching the retreiting of the said pretendit precept of seising and descernis thames quyte thairfra as it is now libellit, and letters to be direct herupoun as effectis.
15. Ward, non-entry and relief

a) Precept to the sheriff of Aberdeen to levy the non-entry and relief of the lands of Esslemont etc., 13 November 1495. (Erroll Charters No. 144, penes Countess of Erroll)

James be the grace of God, king of Scottis, to our sheriff of Aberdeen and his deputis, greeting. Forasmakle as the landis of Essilmond, Arnage and the Chapelton with the pertinenciis has bene and yet ar in our hands sen the deceis of umquhile Henry Cheyne of Essilmond, extending to thre termes, be the nonentres of the rychtwis air therto. Our will is herefoire and we charge yow straitly and commandis that ye incontinent thir our lettres sene pas to the saidis landis and rais and inbring to ws the relief of the samyn, extending to four score of pundis, togidder with the saidis thre termes males, extending to sex score of pundis, as ye will answer to us therapon and under all pane and charge that after may follow, Gervin under our signet at Edinburgh the xiiij day of November and of our regnne the viij yere.

Per thesaurarium etc. J. CHEPMAN.

(Endorsement)  The nonentres of Essilmond thre yeris after ald Henre Cheynes disseise,

b) Discharge by the Treasurer for part of the relief and non-entry of Erroll, 5 July 1508. (Erroll Charters, No. 233, S.R.O.)

We James abbot of Dunfermlyne grantis ws to have resavit fra William erle of Erroll the some of one hundreth twelv lib. five s. v d. usuaile mones of Scotland in part of payment of the releif and nonentres of his landis aucth to our soveraine lord the king. Of the quhilck some of jxij li. v s. v d. in part of payment forsaaid we hald ws content and payit and in our soverane lordis name quitclamis and dischargis the said erle therof for now and ever, be this acquittance writen under our signet at Edinburgh the fift day of July the yeir of God one thousand five hundreth aucth yeris.

c) Extract of gift of the ward and non-entry of the lands of Glenlea etc., with the marriage of the heirs of Farquhar Mackintosh, 15 May 1516, bearing note of allowance thereof to the sheriff of Inverness in 1546. (Mackintosh Muniments, No. 24)

Ane letter maid with consent of the Governour to James earl of Murray and his assignais ane of ma of the gift of the ward and nonentres of all and hale the landis of Glenlie, Locharcog, Glamroy, Glenspaying and the landis callit Edderaywik with their pertinentis, with the baillieris therof, profittis and dewiteis pertenying thairto, liand in the lordship of Lochabir, within the
Ichiretdome of Innernes, quhilks pertainit to umquhile Ferquhaur Mokintoische heretablie and now throw his deceis being in the kingis handis be resoun of ward, with all males, fermes and profittis off the saidis landis during the tyme of the wurd thatirof etc., and als the mariage of Lauchlane beg Mokintoische, air of the said umquhile Ferquhaur, and failyeing of the said Lauchlane be deceis unremit the mariage etc., with court, playnt etc. At Edinburgh the xv day of Maii the yeir of God J xvye yers, and of the kingis regnme the thrid yeir.

Hee est vera copia abbreviationis literae previpeciente in libro secreti sigilli quondam excellentissimi principis Jacobi quinti Scotiae regis, extracta de sodom, copiataque et collationata de mandato dominorum consilii per me Thomam Sinclair, notarium publicum ac dicti secreti sigilli scribam, sub meis signo et subscriptione manuilibus.

Ita est Thomas Sinclair[m] manus propria.

Apud Edinburgh xij Augusti anno xlvj to
Per hanc litteram alloccatur in compoto vicecomitis de Innerness ____ iiiijmvclx li.

J. WALLACE

d) Discharge of non-entry resulting from resignation in the King's hands, 23 May 1542. (Laing MSS (Edinburgh Univ. Lib.), I. No. 4)

We, understanding that Archibald Dowglas of Glenbarvy and Agnes Keith his spouse has resignit the landis and baronyis of Glenbarvy and Braidwod in our handis for new infeftment to be gevyn to thaim of the samyn, and because the composicion therof as yit is unandit with us and our thesaurare and their infeftment as yit in his handis sua that for schortnes of tyme thai my nocht obyne saising of the saidis landis before this nixt terme of Witsunday, be the tenour heirof giffis theame tre-done and power to intromet and tak up the males, fermes, profittis and dewiteis of the saidis landis and baronyis of the saidis termez of Witsunday nixt tocum and to dispone theron at ther plesour, quhilk salbe na hurt nor prejudice to thaim nor thair airis in ony wis in tyme cumming, and discharges our thesaurare and all utheris our officiariis present and tocum and their deputieis of all asking, craving, resseaing, pouydung, trubling, trubling or intrometting with thaim or thair airis for the males, fermes, profittis and dewiteis of the saidis landis of the said nixt term of Witsunday and of thair office in that parte for evir, be thir our letres subscribeit with our hand and under our signete, at Sanctandros the xxiiij day of Maii and of our regnme the xxix yeir.

JAMES R. (Signet)
e) Gift of relief, 19 July 1543, bearing notes of allowances in the accounts of three sheriffs. (Yester Writs, No. 612)

(Abstract). Gift by Mary, Queen of Scots, with consent of James, earl of Arran, Governor, to John Hay, son and heir of umquhile John, lord Hay of Yester, of the relief of all lands etc., formerly belonging to the said umquhile John and pertaining to the Queen by reason of saisne given or to be given to the said John as son and heir. Under the privy seal at Edinburgh 19 July 1543, anno regni 1.

(Endorsements)

Apud Edinburgh vj Augusti anno Domini etc. 10.
Per hanc literam allocatur in computo vicecomitis de Perth Lanark xiiij li. vj s. viij d.

P. GALBRATH.

Apud Edinburgh nono Julii anno etc. v quingentesimo quinquagesimo.
Per hanc literam allocatur in computo vicecomitis de Feblis j'xiiij li. xij s. iiiij d.

J. WALLACE.

Apud Edinburgh xij0 Septembris anno domini etc. v0ij0.
Per hanc literam allocatur in computo vicecomitis de Edinburgh infra constabulariam de Hadingtoun j'xxxvij li. vj s. viij d.

P. GALBRATH.

16. The Justice Ayre

a) Note of escheats and of the expenses of the Justice Ayre of Selkirk, March 1495. (Justiciary Court Book (Old Series), Vol. 1. £ 33.

Bona presentis itineris de Selkirk

David Turnbule in Hostootis, j hors
Ada Eward In Esteryop, ij nolt
Thom Thomsoun in Quithaloch Braa, j nag
John Wilsone in Hartwodmyris, omnia bona sua,
plegio Johanne Murray de Hangitschaw.

Cornu Quo die Andreas Champnay denunciatur ad cornu regis pro interfectione Willealm Hall

Summa totalis extractus de Selkirk, ij'xxxv li.

Item pro expensis domini Justiciarii tempore itineris, viij li.
Item pro expensis dominorum Thesauri et abbatis de Dumfermling compositorum
60.

Item pro expensis clericorum justiciarie, iiiij li.
Item pro expensis domini Camerariorum compostorum, viij li.

Summa expensarum xxvij.-lxxviij li.

Item pro hospicio domini Justiciarii, xx s.
Item pro hospicio dominorum Thesaurariorum et abbatis de Dumfermling compostorum, xl s.
Item pro hospicio clericorum justiciarie, xiiij s. iiiij d.

Summa hospiciorum, iiij li. xiiij s. iiiij d.

Summa totalis extractus expensae deductis, iiij li. vij s. viij d.

b) Agreement between the Treasurer and Sir John Wemyss for payment of an unlaw, 26 June 1498. (Makgill Charters, No. 40)

At Edinborogh the xxvij of the moneth of Junii in the yere of God a thousand four hundreth nynte and aucht yeris. It is apoyntit and accordit betwyx our sovereane lordis tresorare on the ta part and John of Vemis of that ilk knycht on the tother part, tychyng the pament of ane hundreth merkis til our sovereane lord quhilk the said John of Vemis was condamnit in in the last justice ayre heldin in Cowper for the non enrais of Robert Melvil to underly the law, that the said tresorare haf sussplatit (?) the pament of the samyn quhil the tym of Mertemes nexit to cun.

And for the securite of the pament of the said som the said John of Vemis sal ger pryss tua salt panis pertenyng to hym lynd in the Vemis be unsusspek personis and dalyver to the said tresorare or to his factoris lyk as the ar pryssed, the quhilk panis sal raman with the said Schir John of Vemis quhil Mertemes that nexit cunis and than gyf the said Schir John contentis and payis to the said tresorare or his factoris sa mekyl as the panis ar pryss to the panis sal raman with the said Schir John and fainlyend thereof the panis sal raman with the said tresorare.

And for the pament of the ramenant of the said som more than the panis extensis to the said Schir John sal fynd his bond men souerete to be pay to the tresorare at the said term of Mertemes and for the releven of the said souerte and pament to be mad the said Schir John sal gyf his obligation to the tresorare under his sail in the best form the said tresorare can devys, sa that the said souerte be kepit skathties alvais and be relevyt be the said Schir John and the tresorare haf bot a pament of the said som of ane hundreth merkis abon vrytyn. In vitnes herof bairth the said paertsis haf subsyrafit this vryt with thair awn handis, day, yere and place abon vrytyn.

(No signatures.)

17. The Great Customs

a) Memorandum on customs, probably drawn up by Sir John Skene and based on the evidence of the Exchequer rolls, 1597. (Exchequer, Customs (Papers and Accounts) No. 2)

(Endorsement). Rollis of the cheker anent the numeration of skynnis, hydys, mesuring of claithes, waying of wolv, custome of salmond, claytht, salt and kaling, 1597.
Anent the numeration of skynnis and hyddis and measuring of claithe.

Numeration of hyddis: It is confessit be the merchandises that hydis has bene and ar daylie numberit the tyne of the custumg thairof. The quhilk is of waritie and continuall observit in the rollis of the cheker from the daylie (1588 dayes) of King David, for in anno 1368 compt is maid be the burgh of Montros of four last fyve daker and ane hyd, and the custume of the last of hydis is raknit xl s. And in the same yeir compt is maid be Elgin of fuye hydies and be Sanctandros of ane hyd. Quhilk ordur of numeracion is keipt in the baill rollis and comptis of the cheker. And also in the compt Air 1513 custume is payit for v hydis, and be the town of Linlithgo in anno 1512 of v hydies, and also eodem anno be Montros half j daker of hydis, and in anno 1534 Ja. 5 Edr. payis for half j daker, eodem anno Dysert for v hydis, 1539 Kingorne iiij hydis, eodem anno Abd. viij hydis and iiij hidis.

Numeration of skynnis: Anent the numberacion and particular telling of skynnis. First it is to be understand be thrift of skynnis ar reckit to be the hunder according to the act of Parliament Ja. 6 c. 108. Qhilk is conforme to the sulde use and wount observit in the dayis of King David in anno 1368 in the custume compt maid be the burgh of Striviling. And in anno 1460 in the custume compt of Edr. sex scoir elinis wullin claithe is lykways reckit for the hunder. It is manifest that skynnis hes bene ever particulartie numberit and tauld be ane officiar depot to that effect, callit numerator pellium, quha as yit ressavis his fie thairfor and retenis the name and appellation bot usis nocht the office. In the custume compt of Montros in anno 1368 compt is maid be thrie wull skynnis. Qhilk ordur is continuallie keipt in all the rollis and comptis of the cheker unto the dayis of King James the fyft inclusive. For in anno 1499 Ja. 4 compt is maid be Striviling of iij(3) wull skynnis and be Arbroth eodem anno of vj wull skynnis, and in anno 1492 Ja. 4 of xxx wull skynnis, and in anno 1493 Ja. 4 in the compt of Striviling compt is maid of iij skynnis, and eodem anno be Arbroth of xiiij skynnis, and eodem anno be Abd. of vj skynnis, and in anno 1496 be Striviling of iij skynnis, and eodem anno be Perth x skynnis, and eodem anno be Arbroth of j skynne, et eodem anno be Monros of j skyne. Et in anno 1512 Ja. 4 compt is maid be Linlithgo of v skynnis, in 1534 Striving (sig) xxx skynnis, and siclyk Lithgo and Innerkething. And 1531 Edr. payis for v skynnis, and 1539 Striviling v skynnis.

Measuring of claithe: Wollin claithe suld be meswrit and that be the rig and nocht be the selvage be the act of Parliament Ja. 3 p. 7, c. 103 and suld be numberit be particular and speciall number. As in the custume compt of Perth 1468 Ja. 3 compt is maid of fourte dosane and sex elnis of wollen claithe, and siclyk in the foirsaid custume compt of Striviling Ja. 3 1460, and be Dundie in anno 1458 Ja. 2, and be the burgh of Perth 1533 Ja. 5. And in the custume compt maid be the burgh of Air 1517 Ja. 5 compt is maid of twentie sevin dosane fyve elnis and ane half of wollin claithe, and in anno 1490 Ja. 4 Northberwik of vj elnis(3) of wollin claithe, et eodem anno be Perth of vj elnis, et eodem anno be Linlithgo of vj elnis, and in anno 1492 be Haddington of ix elnis, and 1493 Ja. 4 be Perth of one half elne of claithe and eodem anno be Striviling of tua elnis of claithe, and in anno 1513 Ja. 4 be Vigtoun of vj elnis of claithe, and eodem anno be Perth of

(1) Rectius 22 lasts, 19 decres and 5 hides. In this and later examples complete lasts and decres are ignored.
(2) Rectius 974. See note 1.
(3) Complete "dozens" are ignored.
Weying of woll: The woll was justlye vyt the tyme of the custuming theairof, lykas it aught and saul be yit without ory pull or warp, wrangualie and faalies usit be merchandis this day quyane the samen is custumat. And first in the tyme of King David in anno 1368 in the compt of Striviling compt is made of ane half stane of woll, and in the samen yeir be Dunde of six stanis woll, and sodem anno in the custume compt of Edr. the seck of woll payit tua merkis per ordinationem Parliamenti. And in anno 1447 Ja. 2 compt is made of ane half stane(5) of woll be the burgh of Dunde. Item in anno 1499 Ja. 4 compt is maid be Linlithgo of vj stanis woll, and 1490 Ja. 4 be Kingormes of the four part of ane seck of woll, and 1492 be Hadington of ix stane, and be Couper sodem anno of ij stane, and be Carrell sodem anno of six stane, anno 1512 be Edr. of xij stanis and also sodem anno Edr. of ij stanis, and be Dunde of ij stanis, and 1534 Linlithgo for x stane, and 1531 Perth for vj stane, and 1532 Hadington for iiiij stane, and 1535 Edr. for ij stane woll, and 1540 Edr. iiiij stane.

It is manifest that the custume of salmond and claiith contenit in the actis of Parliament Ja. 1 hes bene in use and prakctit be the cheker comptis etfuir following:

Costume of salmond: The custume of the barrell of salmond extendis to xxx d. for ilk pundis worth of the price theairof. For in anno 1429 Ja. 1 in the custume compt of Air iij\(^{\ell}\)ix salmond are sauld for x li. x s. and in the rollis and the said compt the custume theairof extendis to xxij s. iij d. And in the custume compt of Montros in the samen yeir the custume of xix barrell salmond of Hamburcht bind and of fyve little barrellis extendis to xx li. vij s. vij d., and in the custume compt of Abd. iijij last and ane barrell of gret salmond and xvijij last and vj barrell grilis payis in name of custume j\(^{\ell}\)xxxvij li. And sialyk in anno 1446 compt is made by the burgh of Air of the soume of x s. for the custume of ane pyip of salmond. And trew it is that the pryce of the said pyip culd nocht be abone x li. becaus the merchandis confessat that the pyip contenit \(iij\) barrellis. And mony yeirs thairafter viz. in anno 1518 in the cheker rollis the pryce of the barrell is allowit to be iij li. and sua the pryce of the iij barrellis and consequenter of the pyip extendis to ix li., quherthrow it is manifest that the pryce of the pyip in the said yeir 1446 excedit nocht ten pundis.

Costume of claiith: The custume of ilk pundis worth of claiith extendis to iij s. conforme to the act of Parliament maed be King James the first and rollis of the cheker efter following: Primo in anno 1458 Ja. 2 compt is maid be the burgh of Air of the soume of xx s. for the custume of xx dussane of wullin claiith, the price of the dosane extending to x s. And in the fairesaid yeir 1458 the town of Kirkoudbricht payit the soum of xviij li. v s. v d. for iij\(^{\ell}\)xxxvij dosane wullin claiith, pryce of the dosane viij s. As also in anno 1460 compt is maid be the

(4) Complete sacks and stones are ignored  (5) Complete sacks are ignored.

(6) It seems more likely that the rate in force was 2s. per barrel, see ER, v. 307, 429, 433, 629.
burgh of Dumbartoun of the sume of iiiij li. xiiiij s. for the custume of lxxviiij dosane wollin clath, pryce of the dosane x s. And in the samen yeir 1460 Ja. 2 compt is maid be the burgh of Kirkoudlacht of the sume of xiij li. for the custume of iij'xxxv dosane wollin clath, pryce of the dosane viij s. And in the samen yeir 1460 Ja. 2 the burgh of Dundy maid their custume of lxxij dosanes clath diversi pretii, capiendo de qualibet libre iij s. Item in the compt maid be Edinburgh 1467 Ja. 3 precipitur comptanty quamens levet de qualibet liberata panni lancei et salis pro custuma iij s., quia tantum tenentur solvere. In the quhilk roll it is to be notit that the pundis worth of salt payit of custume iij s., lyk as the custume of the pundis worth of kaling payit als meikle, (7) for in anno 1429 Ja. 1 the custume of xxv dosane kaling sauld for 1 s. payit v s. for custume, and yit in the said act of King James the first na mentioum is maid of salt of keling.

In the custume compt of Striviling anno 1512, comptans onerat se de v li. viij s. iij d. custume seraginta quinque duodenerum panni lancei lati pretium ulne xx d. (Nota albeit this custume is nocht as meikle as is contenit in the act of King James the first yit it far excis the custume quhilk now is presentlie payit.)

b) Entries of ships at Leith, 3 December 1510 - 4 January 1511. (Exchequer, Customs BK. No. 29/2, £. 5)

Introitus Gilyeame Gillet iij die mensis Decembris versus Diip.

<table>
<thead>
<tr>
<th>Name</th>
<th>Cargo Description</th>
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<tbody>
<tr>
<td>Johnne Adamsoun</td>
<td>j polk lane</td>
</tr>
<tr>
<td>Edward Litill</td>
<td>iij polkis lane</td>
</tr>
<tr>
<td>Robert Lyne</td>
<td>iij polkis lane</td>
</tr>
<tr>
<td>Johnne Fyzechare</td>
<td>j polk lane</td>
</tr>
<tr>
<td>William Bassindane</td>
<td>j polk lane, vj daker hidis</td>
</tr>
<tr>
<td>Archibald Prestoun</td>
<td>j polk lane</td>
</tr>
<tr>
<td>Thom Otterburn</td>
<td>iij polkis lane viij daker oor[riorum]</td>
</tr>
<tr>
<td>Master Johnne Murray</td>
<td>iij polkis lane</td>
</tr>
<tr>
<td>William Rynd</td>
<td>xiij daker oor.</td>
</tr>
<tr>
<td>Andro Watsoun</td>
<td>v daker oor.</td>
</tr>
<tr>
<td>Thom Gray</td>
<td>ix daker</td>
</tr>
<tr>
<td>Robert Bertoun</td>
<td>xvij daker x b[arrelle] talloun</td>
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<td>Robert Oliphant</td>
<td>iiij daker oor.</td>
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<td>James Balfoure</td>
<td>j° kaling iij daker oor.</td>
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<td>John Sanderis</td>
<td>iij daker cor.</td>
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<td>Johnne Watsoun</td>
<td>j° kaling j b. salmomum iiij daker oor.</td>
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<tr>
<td>Johnne Andersoun</td>
<td>iij b. salmomum.</td>
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<tr>
<td>Rex</td>
<td>Andro Bertoun</td>
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<td></td>
<td>iij last hidis xxiiij b. talloun</td>
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(7) In margin "Custume of salt and keling:

(8) This paragraph is deleted in the MS.
Introitus Johannis Walgraei versus London decimo septimo Decembris

Elgin k[ocketa] George Diksoun viij last salmond
Elgin k. My lord of Cai'tnes viij last salmond
Dunfermlyn k. Henry Scott and Robert Bell vij chailer salt
Haddington k. Adam Maw viij stekis Inglis carsay
Rex Andro Berton viij steks veand vij xxiiij vex stanes

Introitus Gillyeame de Buris iij to die mensis Januarii versus Deip

Richard Alane franchman iij les hidis ij b. hering j₀ keling
Johne Irland viij ½ daker cor.
William Inglis j daker cor.
William Forsith ij polkis lane
Andro Watsoun iiij daker lane
Thom Otterburne vij ½ daker
Andro Ross viij ½ daker
George Halkerstoun iiij polkis lane viij b. tallon j bed panni

George Diksoun
Philip Forester
Robert Igne
David Mailvile
Robert Bertoun
Idem

Petinweme k. Alane Wilson
Petinweme k. James Balfoure

Entries of salmon in ships at Aberdeen, 20 July - 14 August 1499. (Customs Bk. No. 1/1 f. 11)

Jhesus Maria
Salmond in toto.

Interyt in a schip of Ingland callyt the PAYLL of Hummer the master onder God callyt Jhone Byllenghem the xx day of Julii anno ut supra.

Jhone Byllenghem v last iiiij b.

Interyt in a schip off Berwyk callyt the Hary the master onder God callyt Robert Lundessay the xiiij day of August anno ut supra.

My lord off Abyrden iiiij last deliverit for leyd to his kyrk.
Bertrcm Hydefurd     viii b.
Jhone Rochestyr      x b.
Hary Congylwod       iii last

Interyt in a schip of Ingland callyt the Mary the master onder
God callyt Jhone Bowlis the xiiiij day of August anno ut supra

Jhone Skypitone     v last
Jhone Bowdys        xx b.
Hary Congerwod      xviiiij b.

For the skynnis

Item in primis Patrik of Congiltoun    viiiij b. pellis
Item David Fourhous                   iiij
Item Jhon Waus                        iiij
Item Jhon Hom                         viij
Item Jhon Hudson                      iiij
Item Jhon Foulara                     iiij
Item Hendry Fourhous                  iiiij
Item David Lauta                      viiiij
Item Thom Anderson                    viiij
Item Wilyem Runsiman                  iiiij
Item Besse Flemynge                   iiij
Item Thomas Dekyson                   iiiij
Item David Fourhous                   iiiij
Item Patrik of Douglas                iiiij
Item James Yalloieis                  viiiij
Item Thomas Colelaw                   iiiij
Item Robert Dencoastel                iiiij
Item Jhon Hind                        iiiij
Item Jhon Anderson                    iiiij
Item Thomas Anderson                  iiiij
Roben Anderson                        iiiij
Item Hendry Waus                      iiiij
Item Jhon Carryk and Jamis Cokburn    iiiij

Summa lateris pellium lamutarum, iijm xlix

(A page of similar entries)

Item Gudbert Dekyson                   li x
Item Georgias Kyng                     lii
Item Symson                           liii
Item Thomas Dekyson                    lixiv
Item David Fourhous                    lix

Summa lateris precedentis cum hac particula, iiijm li
Summa totalis pellium lamutarum, viijm
Inde custuma, xlviij li. xiij s. iiiij d.
The wowe

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<td>Item idem a pok</td>
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<td>Item Robyn Norre</td>
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<td>Item Mychel Dorrence</td>
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<td>Item Jhon of Glen</td>
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<td>Item maister Hew Grenlaw</td>
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<td>Item Gudbert Dekuyson</td>
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<td>Item Thomas Anderson</td>
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Summa lane, j last ix s. viij p[etre]

Inde custuma, xxv li. xv s. viij d. obl.

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<td>Item Sande Cockburn</td>
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<td>Item Patrik of Douglas</td>
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<td>Item Wyluem Sellkig</td>
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<td>Item Jhon of Grenlaw</td>
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<td>Item Andro Schankis</td>
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<td>Item Thomas of Landerstoun</td>
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<td>Item Archbald Colinlaw</td>
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<td>Item James of Douglas</td>
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<td>Item Wyluem Kemp</td>
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<td>Item Hendry Fourhous</td>
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<td>Item Georgis Scheill</td>
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<td>Item Jhon Dikson</td>
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<td>Item Hendry Waus</td>
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Summa totalis panni lanei, jGviij duoden

Inde custuma, xv li. iiiij s. ix d.
The hidis

Item Wilyem Bunsiman  viij d[aker] of hidis
Item Hendry Waus    iiiij d.
Item James Kennode   xx d.
Item David Foursous  iiiij d.
Item Roben Norre    iiiij d.
Item David Skowgil   v d.
Item David Foursous  v d.
Item-David-Skowgill  
Item Thomas Burn    vj d.

Summa corriorum, ij last xv daker

Inde custuma, viij li. vij s. viij d.

Summa totalis custums, lxxxxv li. v d. obl.

Feodum tronatoris, xix d.

Feodum custumarii, xxxia s. viij d.

e) Extracts from customs book of Edinburgh, 1539-1540. (Customs Ek. No. 30/7, f. 38-42)

Salt

Ane Ducheman  xiiiij o[lderis]
James Achesoun  xij o.
William Beche  iij o.
Henry Cokburne  viij o.
James Achesoun  xvij o.
Halbert Blak  iij o.
Rauf Pondare  viij o.
Johme Beseik  viij o.
Alexander Chaip  j o.

Summa, lxxij o[lder]

Inde custuma, viij li. xij d.

Salmond

William Fiscoheer  xb[arrellis]
Alexander Cokburne  iiiij b.
James Achesoun  iiiij b.
Robert Smytht  viij b.
M. David Doune  j b. ½
The master of the ship of the Rochell

The master

Idem

William Franchman

The master

Henry Schell

The master

Idem

Idem

Idem

Idem

Idem
Halbert Alyth x c.
The maister xviij c.

Summa, vj \textit{xx} j c. oarborum

Inde custuma, viij li. xvij d.

\textit{Pik and ter}

\begin{itemize}
\item Walter Cant \textit{xv b[arrellis]}
\item The merchant \textit{iiij last}
\item David Reid \textit{iiij b.}
\item William Guld \textit{v b.}
\item The maister \textit{ij last}
\item Johnne Broone \textit{v b.}
\item The maister \textit{iiij b.}
\item George Hume \textit{xx b.}
\end{itemize}

Summa picis et bituminis, ix last iiiij b.

Inde custuma, v li. xij s.

\textit{Talloum}

\begin{itemize}
\item Walter Cant \textit{iiij b[arrellis]}
\end{itemize}

Summa patet. Inde custuma, iiiij li.

\textit{Uly}

\begin{itemize}
\item The lady Sinclair \textit{vj b[arrellis]}
\end{itemize}

Summa patet. Inde custuma, xvij s.

\textit{Beiff}

\begin{itemize}
\item Robert Bartoun \textit{vij lastis.}
\end{itemize}

Summa patet. Inde custuma, ix li. xij s.

\textit{Inglis gudis}

\begin{itemize}
\item xij lib.
\end{itemize}

Summa totalis custume, iij \textit{vij \textit{xiiij li. xiiij s. iij d.}

Feodum custumarii, xlvij li. viij s. vij d.
f) Cocket of Craill, for goods shipped from Anstruther to Leith, 22 March 1499/1500. (Exchequer, Cockets, No. 1/6)

Jacobus dei gratia rex Scotorum omnibus et singulis custumariis nostris per portus tocius regni nostri ubilibet constitutis, salutem. Sciatis quod Alexander Kay lator presencium totam custumam nobis debitam pro quinque dasris corriorum et quingentis milibus carciatis et habitis a portu nostro de Anstrothir ad portum de Leyth custumariis nostris de Craill bone et fideliter persolvit et pacavit. Quare vobis firmiter percipiendo mandamus quatemus si contingat dictum Alexandrum ad vos venire seu moram trahere aut per vos transitum facere dictum Alexandrum quo ad dictam custumam libere et sine impedimento transire permittatis sub omne pena que competit in hac parte. Datum sub sigillo ockette nostre burgi nostri de Craill apud dictum burgum viceverso secundo die mensis Marci anno domini millesimo quadringentesimo nonogesimo nono.

g) Extract from entry book of cockets, Edinburgh, 1538. (Exchequer, Customs Bk. No. 32/1, f. 8-9.)

Innerkething

Robert Dempstertone v d[osane] claith
William Wilsoun iij d0 claith iiij0 lambeknynnis

Kingorne

Archibald Galloway j30 schorlingis and j0 winter skynnis
Johnne Wayanare v calderis salt.

18. Crown lands

a) Extract from a crown rental, showing the style of the record, 2 January 1517. (Exchequer, Misc. Rentals No. 3)

In assidicatione terrarum dominii de Miff factura apud Edinburgh secundo die mensis Januarii anno domini millesimo quingentesimo decimo sexto talis factura est assedatio.

Bondhalff

viij c. iij b. frumenti
iij c. viij b. ordei
xij auce xxxiiij
pultri cum parte avenarum

Illa decima sexta pars eisodem quam prius habuit Henricus Robertssoun nunc assedatur Jonete Melville et Andree Robertssone in feodifirma, solvendo secundum ratam rentallis et pro introitu xxj s.

Gervesland

lvj s. viij d.
 v b. j f. frumenti
vij b. iij f. ordei
iij auce vij puttre
cum partes avenarum

Illa dimedia pars eisodem quam prius habuit Henricus Robertssone nunc assedatur Jonete Melville et Andree Robertssone suo filio in feodifirma, solvendo ut in margine, introitus xxvj s. viij d., cum parte victualium et devoriarum.

Ita est in rentalis predicto
b) Lease of the lordship of Apmadull, showing allowances to the chamberlain of Kinclaven of the difference between the tack duty and the rental charged in the Exchequer rolls, 8 May 1508. (John Macgregor Collection, original writ)

James (etc.) Wit ye we with the avis of our comptrollare and commissaris to have sett and to male lattin, and be thir our lettres settis and to male lattis, to our lovit Robert Menzels of that ilk knyght all and hole thretty pundis worth of land with the pertinence of our lordship of Apmadull, liand within our achirefdom of Perth, for all the termes of five yeris nixt and immediatly following the date of thir our lettres, qhilk date salbe the entere of the saide Robert and his aries to the occupacioun of the saidis landis with thare pertinence; with power to thame to occupy and manure the saidis landis with the pertinence with thare awme propir gudes or to sett the samin in all or in part to tenantis undre thame, as he or his aries thinkis maste expedient, enduring the termes of five yeris as saide is and to brouck and jois the samin with all commoditeis, profitis, fredeome, aisiamentis and richtuis pertinence pertening thairto qharsumever; payand for the saidis xxx li. land yerly and ilk yere during the saide five yeris the saidis Robert and his aries the sowme of threescore and ten mericis usuale money of our realme at two usuale termes in the yere, Wfitsunday and Mortimes in winter be evinly porciones. Attour we have mad, constitute and ordainit, and be thir our lettres makis, constitutis and ordanis the saidis Robert and his aries owre bellies of all and aindri the landes and lordship of Apmadull .... Gevin under our prive sale at Edinburgh the viij day of May the yere of God f v five hundreth and aucyt yeris and of our regime the xx yeris.

Per dominos commissarios in scacario
de mandato S.D.N. regis etc.

xxij° Augusti anno v° decimo

Per hanc literam allocatur in compoto camerarii de Kinolevin xij li. vj s. viij d.

Per hanc literam allocatur camerarlo de Kinolevin xij li. vj s. viij d.

MAIR

xiiij Augusti anno etc. v° xij°

Per hanc literam allocatur in compoto camerarii de Kinolevin xiiij li. vj s. viij d.

Per hanc literam allocatur in compoto camerarii de Kinolevin xiiij li. vj s. viij d.

GUDE

xiiij Augusti anno xij°

Per hanc literam allocatur in compoto camerarii de Kinolevin xiiij li. vj s. viij d.

Per hanc literam allocatur in compoto camerarii de Kinolevin xiiij li. vj s. viij d.

GUDE

c) Estimate of revenue from the crown lands, 1556. (National Library, Advocates' MS. 34.2.17, f. 176)

The hail chairge of the Quennis propirtie calculat be the lordis auditouris of hir grace chekker the yere of God 1556 extendis to: xv\(^5\) xviij lib. vj s. wyth the garsomes and entres silver of the erldomes of Murray, Mar, Petty, Brauchlie
and Stratherne, by therestis of the victualis of Murray awand be the tenentis.

\[
\begin{align*}
vij c. & \times b. \text{ quheit} \\
xxvij c. & \times b. \text{ ij f. beir} \\
j c. & \text{ iiiij b. j f. malt} \\
vij c. & \text{ iiij b. iiij pos. eittis} \\
ij f. & \text{ altmaill} \\
ij lxxix capones \\
ij lxxix pultres \\
xxij j & \text{ geis} \\
xxxiiij & \text{ mutoun} \\
x & \text{ last vj b. salmound} \\
xj & \text{ last viij b. hering} \\
vij & \text{ cuppill of cunningis}
\end{align*}
\]

Qhilk victuale, capones, pultres, geis, mutoun, salmond, hering and cunningis foirsaidis ar apprisit be the saidis lordis auditoris to

\[
ij^m x x li. \text{ xiiij s. x d. ob.}
\]

The garsome and entres silver of the erldomes of Murray, Mar, Petty, Brauchlie and Stratherne extendis to

\[
ij^m lxxxiiij li. \text{ xviij s. iiiij d.}
\]

Summa of the hail proprieties with the garsome, entres silver and apprisit victuale foirsaid

\[
xviij^m j x v li. \text{ iiiij s. iiiij d. ob.}
\]

d) Promise by James III to infeft George, earl of Hmtly, in 100 merks worth of land, 24 October 1476, bearing note of allowance of rents assigned to him until the promise was implemented, 19 July 1493. (Richmond and Gordon Muniments No. 13.5.2; cf. ER, viii. 415, 600, xi. 107)

James (etc.) Wit yhe for the gude, trew and thankfull service done to ws be cure richt dere and traist coising George erle of Huntlee, lord Gordoun and Badienach, and in recompence of his gret lawbor, travel and expens made and sustenit be him in the recovering to ws of the erldome of Ros and expulasion of cure rebellis and tratouris being in the samyn, we have grantit and promictit and be thir cure letrez grantis and promotis to the said George that we sal gife to him and his aeries a hunder merkisworth of land liand in competent placis in the north partis of cure realme and infeft him herestably therein be charter and seeing before the fest of Witsunday nixt tocum efter the date of thir cure letres. And also becaus cure said coising the tyme he was lieutenant to us promictit in our name to gife to our lovet Huchon of the Ilis twenty pundisworth of land for the said Huchonis gude and thankfull service done to ws in the expulsion of cure said rebellis and opteryng of our castell of Dingwell, we sal therefore gife to the said Huchon twenty pundisworth of cure landis liand in competent placis in the north partis of
oure realme and infeft him heretablly thearein be chartir and seeing before the said fest of Witsunday. And actoure we sal ger deliver and pay to the said George fifty merkis and to the said Huebom ten pundis of silver or assigne thaim quhair thai sal tak the samyn of oure malis and rentis at Martimes next tocum for recompens of the malis of the said landis becaus we have nocht infeft thaim thearein before the said fest of Martimes. Gevin under our privie seel at Edinburh the xxiliijth day of October and of oure regne the seventyene yhere.

JAMES R. (Fragment of applied seal) Per S.D.N. regem et concilium SCHEVEZ

Admissum ad allocandum pro terminis contentis in haec litera per dominos auditores, viz. archiepiscopum Glasgeven, episcopos Abirdonem, Moraviem, abbatem de Scone, clericum registri, Henricum Alani et Ricardum Roberti, in sacarium decimomo Julii anno domini etc. nonagesimo octavo usque ad dimissionem dictarum terrarum in manibus regis.

J. MURRAY.

e) Liferent grant of feu-duties to John Drumond, 18 June 1532. (Elibank Writs, Section 15, No. 12)

Jacobus dei gracia Rex Scootorum, Ballivo nostro ville et terrarum nostrarum de Ballinoreif et eius deputatis presentibus et affuturis, salutem. Scis quia dedimus et concessimus ac tenore presentium damus et concedimus predilecto familiari servitori noster Johanni Drumond, nostro principali carpentario et reum nostrarum ballicarum machinatori pro toto tempore vito sue pro suo bono, fidelis et gratuito servicio per ipsum nobis suis in officiis antedictis impeno et impendendo, necon pro renunciatione et extraditione sui foedi quadranginta librarum quod annuam de nostris magnis custumis burgi nostri de Edinburgh habet, totas et integras foedifirmas, proficua et devoria nostrarum ville et terrarum nostrarum de Ballinoreif, exceptis viginti libratis terrarum dominicalium le Manis vulgo noncupatarum earundem, quas quondam Robertus Borthuik prius habit, cum pertinentiis jacentium infra vicecomitatum nostrum de Edinburgh et constabulariam de Haddington. Tenendas et habendas totas et integras prefatas foedifirmas, proficua et devoria ville et terrarum nostrarum de Ballinoreif antedictarum, exceptis prius exceptis, cum pertinentiis dicto Johanni Drumond pro toto tempore vito sue de nobis et nostris successoriis, cum potestate prefato Johanni suisque factoribus dictas foedifirmas, proficua et devoria terrarum suprascriptarum, exceptis prius exceptis, annuam suiis manibus propriis pro tempore spaci predicto intromittendi et levandi et de eisdem ad eis libitum voluntatis disponendi ac pro eisdem si opus fuerit namendi et distingendi, libere, quiete, plenaria, integra, honorificis, bene et in pace sine aliqua revocacione aut contradictione quacunque, prefato Johannes seum servicion proprium necon servicion prelibati quondam Roberti Borthuik perciente quademmodum predictus quondam Robertus nobis fecit. Quare subis nostro ballivo ville et terrarum nostrarum de Ballinoreif antedictarum et vestris deputatis presentibus et affuturis precipimus et mandamus quatemus prefatum Johamem et suos factoribus de predictis foedifirmis, proficuis et devoris terrarum supra - scriptarum, exceptis prius exceptis, cum pertinentiis durante sua vita.
The Royal Household

a) Note of the duties of the steward of the household under James V, probably drawn up in connection with the reform of James VI's household in November 1582. (Exchequer, Household Papers No. 7)

The points of the office of steward of the kyngis majesties house or apperandlie neir thairby usit in kyng James the v his dayis, quhairof gif neid beis ar and may be witnessis the laird of Darby, Allane Coutts elder, the chamberlane of Hallyruidhous with uthers divers, remitting alwayes to the guid jugement of my lordis of chekker to eik or diminische as their wisdome sall think expedient.

1. Item in the first to know of all provisiouns and fourneissing quhatsumever salbe entrit within the kyngis majesties hous, the price, quantittie and qualities thairof, as alsua of fourneissing of fische and flesche soft daylie and all uther uncostis, quhairthrow he may alsua se the distribution and restis thairof upoun the dyat buikis for witnessing of the same at the comptis.

2. Item he sould knaw the ressait, quantittie, qualitie and number of all the kanes enterit in his majesties hous and se the distribution and compt thairof, quhairby the restis may be devidit fra the daylie expensis.

3. Item gif thair wer reddy silver he sould ressave the samir of the clerk of the expensis and pass to the markettis to se the prices and bying of fische, fische and wyld maitis, and gif thair be fleschouris, cattouris and fischeris appoynted to serve for lack of reddy mony, quhilk is ane grit hurt to his majesties profict, the said steward sould in that caise assis the markettis and the persounis fourneissers to se their price allowit at comptis to be reasonnebles and not ovr ir far above mesour.

4. Item he sould se the braid and candle weyt anis in the oulk or xv dayis and to se the same sufficient of stuff and wecht for the contentement of the personis servit therwith within the hous.
5. Item he could se the beif, nowtown and wull strukkin directed to the kichings and to knaw the samin to be servit trewlie agane to the tables of the hous.

6. Item he could convoy the kyngis majesties mit after the maister houshold at denner and soupper and se the maister of the houshaldis table servit and sic to site thairat as salbe allowit in the ordinary of the hous appointed be the bill of houshald.

7. Item he could knew of the laying of mairtis, of the bying of butter, dryfische, heringis and all uther provisionis as ar coft in grit, of their prices, numbers and quantitties, quhairby he may se and witness the distributioun thairof within the hous and witness of the restis at the comptis.

8. Item he could knew of the inlaying of wyne, of the transporting thairof from place to place, and howmeikle, and of the restis left in places quhairfire his majestie and houshald departis, quhairby the distributioun and restis may be knawin at comptis.

9. Item efter ane generall and perfit inventour to be maid of all napryse, weschell and kiching graith, pottis, pannis, spettis, rakkis, tables, formes and benidis in the hallis and office housis, that sic necessaris be provydit to the officeris in everye hous as may dewlie suffice to the honorable and commodious service of the hous, and that sic new fourneeisng as salbe maid from tyne to tyne, the steward to be participant of the quantittie and number, quhairby compt may be keipit as affeiris.

10. And finnallye to be as it wer ane speciaill support and helpar within the hous of my Lord Comptroller and reddy to answer unto the maister of houshald in all pouytis concernyng the fourneeisng and provision brocht within the hous, and to se the perfit ordouring and distributioun thairof to the contentment of thame to qhom it aperemis, and to sit at the comptis daylie with the rest of the auditoris thairof and gif his oppinioun and mak answer in sic thingis as salle happen to be disputable at the savedis comptis.

All thir heads I beleve salbe thoocht ane grit and meit charge to the stewart, and to all gud officiers in the hous na offence in their offices. Bot the speciaill help and weill of his majesties service aways, as in the beginning, I remitt to the discretion and wiseome of my lordis of chekker to reforme and put ordour to thir notes as salbe thoocht maist expedient be thame. And the steward sall Godwilling obey thair forme and directioun in all that they sall please to appoynt.

b) Contemporary extract from the Comptroller's account for 1510 showing expenditure upon the royal household, fees etc. (Ibid. No. 3) Note: The original account is lost. This extract was probably made in August 1526, when James V restricted the fees of household officers to those paid in James IV's reign. (ADC, iii. 251)

The expensis of the king and quenis grace ordinar in thare houshald and fays and horsmets gevin to thair servandis befor his dece, viz. in the yeir of God j\(^{15}\)\(_{\text{v}}\)
and ten yers.

The expensis of the kingis grace and quenis houshald quham God assoylene in the yere of God \( j^{m} v^{g} \) and ten yersis, as the comptrollaris compt for the tyme propertis.

In the first for the king and quenis grace expensis and thare houshald in emptis be the space of ane yere was __________ viij \( j^{m} j^{g} \) li. xiiij s. vij d. ob.

Item for spyce, walx and napre coft be the said space __________ \( j^{m} v^{g} \) lxxv li. vs. vij d.

Item for wynys coft be the said space ______ liiiij li. viij s. iij d.

Item for divers uncostis be the said space __________ \( j^{m} j^{g} \) xxvj li. xviij s.

Item in averse for the king and quenis stables be the said space __________ \( j^{m} j^{g} \) xij li. xij s. v d.

The hale soun of thir expensis abounwrittin extendis to __________ xiij \( j^{m} j^{g} j^{g} \) liiij li. xviij s. viij d. ob.

The ordinare feys of the kingis hous quham God assoylene in the yere forsaide puyt be the comptrollare as his compt beris.

In the first to James Edmestoun kepwar of the silvir veschell, quha wes haldin to uphald the samyn for his fee __________ xx li.

Item to Andro lord Avendale maister ischeare, William Cokburn of Langtoun ane uthir maister ischeare, George Bard, James Boswell, ischaris of the kingis utir chalmour, Patrik Crechtoun in the pantre, Petir Crechtoun in the wardrop, Maister of Gray carvour, Johne Stewart merschell knychtis, Thomas Forestar, Johne Inglis, Thomas Franche, James Merser, Robert Callendar and Thomas Bikkertoun, merschellis, quhilkis ar noumer xeij personis, ilkane havand in the yere for their feys xx merkis. Summa of the hale ______ \( j^{m} j^{g} \) xij li. vij s. viij d.

Item to [William Edmonston of Duntreith in the wynse sellare], the twa kingis stewartis [and of the] kingis houshald, and witrare of his grace comptis, Johne Brisbane fleacour, ane furrow, ane tailyour, Thomas Schaw in the spacehous, James Jakling barbour, William Balfour portir, quhilkis ar ten personis in noumer, ilkane of thame takand yeralie in their feys x li. Summa ______ \( j^{m} j^{g} \) li.

Item to James Lamb in the kingis pantre, William Douglas in the houshald pantre, William Forsytht in the hall pantre, Robert Douglas in the wynse sellare, Johne Kirkwod in the lardiner, David Balfour, Johne Knox, ischaris of the hall durr, Robert Konour ocatour, George Striveleng in the litle lardiner, Johne Davidsoun

1. Words in square brackets supplied on the basis of the account for 1509. (ER, xiii. 255.)
lutar, James Dog, Johnne Purman in the wardrop, Robert Galloway in the averie, Andro Doule, John Yeatir, keperis of the navorie, Henry Dempstar ischar of the kiching, Duncan Dawson colyar, ane harnessmaker, ane in the spyeshous, quhilkis ar in noumer xix personis, ilkane of thame takand yerlie in their feys vj merkis

Summe ___________________ lxxvj li.

Item to Johnne Banerman, Andro Browstare, browstaris, the clerk abbreviatour of the comptis, the comptrollaris clerk, Maister Johnne Murray, Henry Mayr, Robert Bartoun cater of the fische, ilkane of thame takand yerlie in their feys v merkis.

Summe ___________________ xxij li. vj s. viij d.

Item to Johnne Patersoun, Alexander Gordoun, Michael Donaldsoun, James Scott, James Jakling, Johnne Wod, Campbell varlett in the chalmir, William Dille berar of the corsbow, Johnne Recch in the wyn sellare, William Donnestoun in the houshall pantre, Johnne Elenymg in the lardinar, James Wilsoun, Andro Stewart under the kepar of the silvir veschell, Robert Copper, Johnne Gechane, Patric Copper, copperis, Dowok wescbar, Malolme Grynge, Johnne Elenmyng, Gourlay erisman, Gilbert cuke, Robert Cuke, kepar of the powder veschell, Lyoun Tailyour, David Balfour in the butterhous, Johnne Inglis in the kingis chalmir, quhilkis ar in noumer xxv personis, ilkane of thame takand yerlie iiiij merkis. Summa _________ lviiij li.

Item to Johnne Balfour principal kepar of the powder veschell for his fee yerlie

______________ vj li. xij s. iiiij d.

Item to Malolme verlett in the hall, Johnne Thomsoun, Kerawell, Patrik cuke and Buttoun in the kichingis, ilkane of thame takand yerlie in their feys xxvj s. viij d.

Summa _______________________ vj li. xij s. iiiij d.

Item to the five turnbrochias, ilkane of thame takand yerlie in their feys xij s. iiiij d.

Summa _______________________ iiij li. vj s. viij d.

Item to Johnne Furman knyght maister portare takand yerlie in his fee,

_________________________ xx li.

Item to Michael Balfoure in the butterhous takand yerlie in his fee, horamete and boyis wagis _______________________ x li.

Item to Andro lord Avendale yerlie attour his fee forsaid

______________ vj li. xij s. [iiij d.]

Item to William Ednestoun yerlie attour his fee iiij li. [vjs. viij d.]

Item to David Balfoure, Johnne Douglas, ilkane of thame yerlie attour their feys iij merkis.

Summa _______________________ iiij s. iiiij d.

Item to Thomas Schaw, maister cuke, for his fee x li.

Item to Mores Buchquhannane squyer yerlie in his fee

______________ xij li. vj s. viij d.

Item to Walter Forestar knyght, kepar of the Torwod, mawing and wyning of the bay of the samyn _______________________ xx li.
The ordinare feys gevin to herauldis, pursenantis, masaris and messingeris in the said compt.

In the first to Snawdoun and Iley herauldis yeralie

Item to Ormond, Garlauch, Garrick pursenantis, ilkane of thame takand yeralie in their feys x li. Summa ____________ xxx li.

Item to William Campble and Johnne Scheves masaris, ilkane of thame takand yeralie in their feys x li. Summa ____________ xx li.

Item to David Tempilman, James Walcare, Gilbert Rutherfurd, Duncan Riche, Robert Reid, David Lowry, Johnne Langlandis, messingeris, ilkane of thame takand yeralie in their feys iiiij merkis. Summa ____________ xvij li. xiiij s. iiiij d.

Horsemote gevin to the kingis servandis the tyme forsaids.


Summa ____________ liij li. xv s.

Summa thir feys, and wagis and hors mete forsaids extendis to ____________ viij'xxij li. viij s. iiiij d.

The ordinare feys in the Quenis houshald in the yeir of God forsaids payt be the comptroller for the tyme as his compt beris.

In the first to Michael Balfour knyght carvour to the quenis grace for his yeirlie fee ____________ xx li.

Item to William Sinclair ischar of the quenis chalmir, Johnne Munoreiff in the pantre, ilkane of thame yeralie in their feys xx ismercis.

Summa ____________ xxvij li. xiiij s.

Item to Patrik Bannatyne stewart to the quenis grace and New Moncreiff kepars of the naprie, ilkane of thame yeralie in their feys x li.

Summa ____________ xx li.
Item to James Cartar in the pante, Johnne Douglas in the wyne sellar, William Strogeith in the napriehous, Lucas Tailyeferis ischar of the utir chalmir, Gavin Craufurd, Charllis Maxtoun, William Martoun, Andre Kerser, William Forsythe, William Donaldsoun in the quenis chalmir, Robert in the lardinar, James Averie, Johnne Allerdes in the stable, Alexander Balfour in the butterbous, James Edmestoun kep of the silvir veschell quhilkis ar xvij personis in noumer, ilkane of thame takand yerelie in their fees vj merkis.

Summa __________________________ lxiiij li.


Summa __________________________ xlij li. vj s. viij d.

Item to two grumys in the quenis kyching ______ iij s. iij d.

Item to the turnbroochis in the quenis kyching, ilkane of thame yerelie in their fee xij s. iij d. Summa __________________________ xl s.

Item to Robert Williamssoun in the butterbous and to ane callit the squyer, kep of the pewder veschell, and Elizabeth Martoun weschar, ilkane of thame yerelie in their fee iij merkis.

Summa __________________________ viij li.

The haile soum of the quenis ordinare feys in the yere forsaid is

____________________ j`lxxx li. xlij s. iij d.

Horamete gevin to the quenis servandis the tyme forsaid.

In the first to James Cartar, Johnne Douglas, David Craufurd, Charllis Maxtoun, William Maxtoun, Patrik Maxtoun, William Donaldsoun, Lukes Tailyeferis, William Strogeith, Andre Kerser, Paule in the quenis chalmir, Paule the coppare, William Forsythe, Robert in the lardinar, Corrour, Cuke, Castallaw and Kers in the quenis Kyching, Cristel Striveling, Johnne Leslie, Alexander Balfour in the butterbous, Robert Williamssoun, to the squyer, kep of the pewder veschell, and David Lokart, quhilk ar xxv personis in noumer, ilkane of thame takand yerelie for their hors mete xxv s. Summa __________________________ xliij li. xv s.

Item to Robert Spittel tailyour for his fee yerely

____________________ x li.

Item to Johnne Strogeith yerelie for his hors mete

____________________ xxxv s.

The haile soum of thir expens aboun writtin extendis to

____________________ lv li. x s.
The hale sum of all thare feys and wages aboun writtin and utheris particular expensis extendis to the sum of _______________ ix lix li. xj s. viij d.

The ordinair feys of the chekker payt be the Comptrollar the tyme foresaid.

In the first to the Clerk of Registri for his fee and gowne yeralie

_____________ xxij li.

Item to the clerkis of housshald, chancellarie and writaris of the chekker rollis

_____________ xxv li.

Item for the chekker hous male

_____________ x li.

Item for the burde, seitis, lokis, keys of the chekker hous

_____________ iij li.

Item for anc grene claiith for covering of the burde pertenand to the ischar of the chekker hous duir

_____________ xlix s. vj s.

Item for parchiament and paper for writing of the rollis and for the cariage of the rollis furth of the castel and inputting of the saryn again in the said castel

_____________ iiij li.

Item for compteris

_____________ xx s.

Item to the minstralis of the chekker

_____________ xl s.

Item to Meister Johnne Murray and Henry Mair for thair laubouris

_____________ x li.

Item to Schir Alexander Scott chaplane in the chekker for his laubouris

_____________ iiij li. vj s. viij d.

Item for William Haliburton and George Gude for their laubouris

_____________ iiii li.

Item for the lordis expensis the tyme of the chekker

_____________ j'xxix li. iiij s. j d., iij c. of quhete, iij c. of malt.

Item to the comptar for his laubouris and expensis in divers erandis and sending for the martis, inbringeing the farmes be the space of ane yeir

_____________ lxxx li.
c) Fleshers bill for 9 May 1532 showing a gift and purchases (Ibid, No. 4).

One Tuesday 1x° Mai

Per j present oix fra my lord Newbotill
Per ij quarter fed beif xxxij s.
Per iiij grit wellis iiij li. vj s.
Per iiij mutoun xxxj s.
Per iiij lames xv j s.
Per iiij lingis, iiij li. sewat iiij s. viij d.

Robert Henderson meister buchoeur

(On back) Banketum legati. Martimus apostolius et ambassatores Imperoris interfuerunt prandio.

d) Extract from the buying book for the above date showing entry of purchases by John McCaw "catour", and Henderson, fleshar (Liber Exptorum 1531-2, f. 99).

Edinburgh

Ascensio domini nostri. Die jovis ix° Maii empt. per McCaw

ij porcelli    iij s. viij d.
Item xlix pulligallinarum    xx s. vj d.
Item iiij pulitre    iiij s.
Item iiiij capones    iiij li. vj s.
Item ij capones pasti    vj s.
Item xxxv aves morales    xxxij s.
Item v galli nigri    vj s. viij d.

McCaw

Item xi conturnices    xij s. viij d.
Item xij pluvii    xij s.
Item xvij cicones    v s. iiiij d.
Item xxij pulli uniculorum    xxij s.
Item in pedibus bovinis    xvij d.
Item ij petre butiri    xx s.
Item ij° ova    vj s. viij d.
Item in sale    iij s.

Item per carnificem ij quarteria marte pasti xxxij s.
Item iiij vituli magni    iiij li. vj s.

Hendersoun

Item iiij mutones    xxxij s.
Item iiij agni    xvij s.
Item iiiij lingis, iiij lib. cepi    iiiij s. viij d.
20. Treasurer's receipts

a) Discharge to the bailies of St. Andrews, for making carts of war, 15 July 1474. (Nat. Lib. Ch. 3; cf. TA, i. 50.)

Rex.

We grant us to have resavit be the handis of Master Thomas Thowr and fra the handes of Henry Scheves andy Andre Kid, balleis of the citte of Sanctandros, the sowme of tuenti punds of the usuale mone of our realme in full and hale piment and contentation for the perfiting and making of thrie cartis of war. Of the quhilk sowme of tuenti punds for the perfiting and making of the saide cartis we quidslame and dischargis the saide citte, balleis andy commite for nowe and in thame tocum. Gevin undir our signet at Edinburgh the xv daie of Julie and of our reggne the xiiij.

THESAURARIUS LAING memi propria.

b) Discharge for part payment of a composition of ward and marriage, 26 June 1489. (Erroll Charters, No. 127, penes Countess of Erroll.)

I Schir William of Knowis, comandour off Torrzychin, thesaurar tooure soverane lorde the kyng, grantis me tille have resavit of the handis [of] Schir Andrew Irlande in the name and apone the behalfe of a nobill and mychty lorde, William erle of Arrolle, lorde Hay and constabill of Scotlands, the sowme of ane hundredth threscoor sex punds thretten schillings and four pennys in part off payment of ane meir sowme quhilk the said lorde is awand to me for the composicioun of the warde and marioatis off the landis and ayris off umquhille Walter Ogtoune of that ilk, efter the forme and tenor of his lettres obligatoris maide to me ther apone. Off the quhilk sowme of ane hundredth threscoir sex punds thretten schillings and four pennys I hold me weill content and peit and asisth and ther off frely quyntalaimis, exhonoris and dischargis the said lorde, his ayris, executuris and assignais for our soverane lorde the kyng, his successouris, and me, myn ayris, executuris and myn assignais now and for ever, be thir my present lettres of acquyttance. In wytnes of the quhilk thing to thir lettres my sell is affixt. At Edinburght, befor thir vitnes: Master William Scoot of Flawrage, David Strathaghyne feofar of Thorntoun, James Aynbede, Jhone of Strathagbune, Jhone Lang and Archibald Lange, the sex and twenty day of Junii the yer of God m iiiij. auochty and myn yeres.

(Signet).

c) Discharges for part payment of ward, non-entry and relief, 25 June 1507 - 5 July 1508. (Erroll Charters, Nos. 221, 233; cf. TA, iv. 12.)

We James abbot of Dunfermline grantis ws to have resavit fra William erle of Errole the some of ane hundredth merkis usuale mone of Scotlands for the composicioun of the ward of the landis of Vaus Byrneis with the myln, and als the some of threscoor lib. in part of payment of the composicioun off the reliefe and non entree of his
landis. Of quhilk some of \( \frac{3}{6} \) merkis and lx liù, for the causes forsaid we hald we content and payit and in our soveraine lordis name quitoclaris and dischargis the said erle and all other thairof for now and ever, be this acquittance, writtin under our signet at Edinburgh the xxv day of Junii the yeir of God one thousand five hundredth sevin yeris.

(Signet).

(Similar discharge for £112 5s. 5d. in part payment of the said relief and non-entry. Edinburgh, 5 July 1508.)

d) Discharge for the final payment of the composition of a charter, 20 November 1509. (Nat. Lib., Geak Ch. Bundle II. No. 24.)

We George, abbot of Arbroth, thesaurar to our soverane lord, grantis to John resavit be the handis of Sandor Forbes, the comptrollar and Johne Watsone, on the behal of Cristian of Sutherland, the relict of unquhilk William Oliphant of Berydale, the soume of thre sooir sex poundis xilij s. iiiij d. for the composition of the charter maid to thame of the landis of Strabrock. Of the quhilk soume of lxvj liù, xilij s. iiiij d. forsaid we hald ws wele content and in our soverane lordis nayme dischargis the said Cristian and all wtheris for evir be this our acquittance. Gevin under our signet at Edinburgh, the xx day of November the yeir of God 1509 nyn yeirs.

(Endorsement) The acqucitan of lxvj pundis xilij s. & iiiij d. deliverit to the thesaurar off the rest of payment for the new infeftment of the landis of Strabrock.

e) Discharges for part payment of the composition of a charter of new infeftment. (Exchequer, Treasury Precepts and Receipts, Nos. 1/1-5; c.f. TA, iv. 156; RNS, ii. 3489.)

We Andro Bischop of Catnes, thesaurar till our soverane lord, grntis ws till half resavit be the handis of Thomas Maule of Panmair and Robert Liddall of Panlachthy the soume of fifty thre pundis sex schillingis viij d. in part of pament of the fyrst terme of my lord Angus compositioun of Killemour and for the saideis landis of Panlachthy as is allegit. Of the quhilk soume (etc.) Given under our signet at Edinburgh the xxxij day of Julii in the yere of God 1509 and elevin yeris. (Traces of signet)

We Andro Bischop of Catnes (etc.) grntis ws till have resavit fra the handis of Alexander Guthrie in the name of Soir Thomas Maule of Panmair knicht the soume of twenty four pundis usual money of Scotland in part of payment of the landis Panlachthy within the regaltie of Killemoynr and of the samyn Killemoir quhilk war recognist. Of the quhilk soume (etc.) (Edinburgh, 9 December 1511.)

Similar discharge to Robert of Liddall of Panlachthy for £23 6s. 8d. "for the saidis landis of Panlachthy in my lord of Angus compositioun of Keremuir". Edinburgh, 12 December 1511.
Similar discharge to Alexander Guthrie in name of Sir Thomas Mawle of Panmure for £20 in part payment "for the lands of Panlachty in the compositioun of Killemure maid with my lord Angus". Edinburgh, 9 January 1511/2. (Bishop's signet.)

Discharge by Sir David Graham of Fyntre, knight, "ane of the souertais for the barony of Angus for the payment of fife thousand merkis to our soverane lord the king and to his thesaurer for the compositioun of their new infeftmentis of my lord of Angus" to Robert Liddail of Panlathy for £18 as his compositioun of the lands of Panlathy and the third part of Peticouray due at Martinmas "as for the last term", of which sum "in the naim and behalf of our soverane lord and his thesaurer I grant me well content and payit and grantis me til get an acquittance of the thesaurer to the said Robert for the said sum". At Dundee 17 January 1511/2.

Witnesses: James Graham, James Pethy, William Robertson of Petouncay, Master William Gardin, vicar of the Manyis, and sir David Kell, chaplain and notary. (Signed) "D.G. of Fyntre knight."

(Note: All the above discharges bear the endorsement "Scott").

f) Discharge for part payment of a composition, the remainder being remitted by the King. [(Ibid, No. 1/6; cf. TA, iv. 164.)

We Andro bishop of Cathnes (etc.) grantis us till haf ressavit be the handis of Thomas Bolil of Risholme the summe of twenty sex pundis xij s. iiiij d. in part of payment of the rest of the compositioun of the charter and new infeftment maid to the said Thomas apone the landis of Risholme with the pertinenstys. And als our soverane lord be his speciale command has remitt and foregewin to the said Thomas twenty sex pundis xij s. iiiij d. in compleit payment of the rest of the said compositioun. Of the quhill summes (etc.) (Edinburgh, 16 June 1512). (Bishop's signet) (Endorsed, "Scott").

g) Discharges by the Treasurer-clerk for part payment of compositions, 27 December 1541-13 July 1542. [(Alla Muniments, Discharges and Receipts, 1544 No. 2; Ibid, Section I, No. 263.)

I Maister Henry Balnavis thesaurer clerk grantis me resavit fra Gilbert erll of Cassillis the sum of ane hundred threescore sex li. thritteine s. four d. in part of payment of v" merkis for the compositioun of his thre charters of new infeftment of the barony of Cassillis and utheris. And therfore dischargis him of the said sum of jLVXL li. xij s. iiiij d., be thir presentis, subscribit with my hand at Edinburgh the xxvij day of December the yere of God jLVXLij yeris.

M. H. BALNAVIS

(Similar discharge for £100, 13 July 1542.)
21. Taxation

a) Precept to the sheriff of Stirling for levying taxation, 9 March 1492. (Mar and Kellie Muniments; cf. APS, ii. 230.)

James be the grace of God, king of Scottis, to our schirreff of Strivelin, gretens, Fornamkles as in our last parliament it was for the commone honour and intreting of the matteris of our realme devisit that ane honorabile ambassadour suld pas to the partis beyounde aye. And for that expensis ane soume of money than was grantit be the thre estatis of our realme to be upraisit and takin as the alde use and custume of taxatitnes hes bens. And now be the lordis of our consale convenand tharapoun certane lordis of every estate wer deput to mak the taxatitne foresaid, and for the part of our baronis thai have divisit that ilk pund land of auld extent within our realme suld pay ijs. Oure will is herfor that ye incontinent thir our lettres sene warne all the baronis frebaudaris within the boundis of your office and convene with thame at our burgh of Strivelin or uther place convenient within the boundis of your office, and choise of thame xxiiij personis best of understanding and of discretioum and be thar aithis takin caus thame to gif up leelay and treuly all and sindy the landis within your boundis possedit heretabal be uther maner of personis, baronis, frebaudaris, vassalis or tenentis to ws, the kirk or uther ourlord, togidder with the namez of every baronis or frebaud, with the soume of auld extent as it extendis to, and mak ane roll and put thar selis or the maist part of thar selis togidder with your sale to the roll tharof writtin in parochiament. And that ye incontinent tharapoun direct your precepttis, with your officeris raise and uptak tua schillings of every pund land of auld extent as said is, inbring the samyn within this moneth of Marche at the farrast to our thesaurare with the forsaid autentik roll for compt makin of the said taxt. And hereintill that ye raise this taxt of the laidis terezes and conjuncteis according to thar part tharof and raut as offeris. And that ye failye nocht hereintill as ye lufe the wele of ws and our realme, swa that the said ambassadour be nocht delait nor the common materis of our realme stoppit tharthrow and ye will answer to ws hereapoun. The quhilk to do we committ to you our full pouer to thir our lettres. Gevin undre our signet, at Edinburgh the ix day of Marche and of our regnne the ferd yere etc.

JAMES R. (Signet).

b) Precept for levying the arrears of taxation from shiriffdome, stawartries and burghs north of the Forth, 7 September 1501. (Supplementary Register House Charters)

James (eto.) to our lovittis Adam Nesbet, Jhone Skrimgeor, Alexander Polket massaris, Ormond, Unicone, Rut, Kintire, Ternway pursavantis, Jhone of Ker, Jhone Salirman, David Tempilman, Jhone Couper, Duncan Richartson, Richart Vallace and Jhone Musche messingeris and schirreffis in that parte conunotlis and seyveralie specialy constitut, gretens. Fornamkles as our tatt and contribucion of vm merkis and v hundred crowonis is devisit and ordanit be us and the lordis of our consale to be raisit of the thre estatis of our realme, that is to say ijm merkis, ijº crowonis of the prelatis, ijmº merkis, ijº crowonis of the baronis, ijmº merkis, ijº crowonis of our burrouis, to the funneising of the expensis of our honorabile ambassiat to be
send in Ingland for the completing of our marriage. And with awys and deliverance of the saidis lordis we direct our otheris letterez of befor to our schireffis of Pert, Mif, Clakmman, Kymroschire, Forfare, Kincardin, Abirdene, Banf, Elgin, Forres, Nane and Inmeress, and als to our stewartis of Strathern and Menteith, and in likwyss to the provestis, aldermen and ballies of our burouis of Pert, Couper, Sanctandros, Crale, Kingorne, Innerkething, Dundie, Forfar, Montross, Berry, Abirdene, Banf, Elgin, Forres, Nane and Inmeress, charging thaim to haf rasit their partis of the said text within the bundis of their office and to haf inbrocht and deliverit the samyn to the resavouris thairof, that is to say our lovit familiar servitour Lyon King of Armes for the text of the baronis, and our lovit familiar squair Alexander Leudars provest of Edinburgh for the text of the burouis, within xv dais quhilcis ar bypast, under the pane of varding of their personis and payment of the said text within their bundis of their auin gudis, as our saidis outhur letterez beris, quhillis our saidis schireffis, stewartis, provestis, aldermen and ballies of our burouis forsaidis has dissobeit and as yit has nocht brocht in nor maed payment of their partis of the saidis textis as thai var chargit, our said ambassat being reddy to departhe and tarlis apone the intringin of the said monay in gret aperand hurt and hendering of the expedicioun of the said matir of our marriage and comoune velfar of our realm, incurrand the panis forsaidis. Our vyl is herefor and we charge you stratilis and commandis that incontinent thir our letterez seyn ye pass and in our name and autorite command and chargis al our saidis schireffis, stewartis, provestis, aldermen and ballies that has nocht mad payment of their partis of the said text and has na acquittance to schau thairupone that thai within four dais next after your chargis pas and enter their personis in ward within our castel of Dumbertane, thair to remane apone their auin expens quhill thait be punist for their contempicioun and fred be our letterez, under the pane of rebellions and puttin of thaim to our horne, and that thai oon to our secretar or his deputis and tak our letterez for their resait in vard. And attour that ye pysys and mak peny of our saidis schireffis and stewartis reiddis gudis to the availe of their partis of the said text after the forme of the extantit roll maid thairupone and inbring and deliver the samyn to the said Lione resavour thairof. And als ye recogniss and sese in our handis the freedome of our said burouis that has nocht pait their partis of the said text as said is, charging all the inhabitandis thairof that thai us na privilege of our saidis burouis be helding of merkatis nor otheris waie quhill their partis of the said text be pait and our recognicioun lousit, under all pane and chargis that after may follow. The quhillik to do we commit to you conjunctly and severalis our full pouer be thir our letterez, delivering thaim be you deuly execut and indorsat agane to the berar. Gevin onder our signet at Striveleng the vij day of September and of our regne the xiiiij yher.

o) Discharge for part of the stent silver of Carrick, 19 June 1517. (Ailsa Muniments, Section I, No. 240; cf. TA, v. 110.)

I Maister Johne Campbel of Thorntown, thesaurer to our soveran lord, grantis me to haf resavit fra Gilbert erle of Cassillis, stewart of Carrik, the sown of twenty thre lib. sex a. viij d. in part of payment of the stent silver of the forsaid stewartry. Of the qhillik sownes (etc.) Writin and subsavrit with my hand at Edinburocht the xix day of Junii the yere of God m⁺ᵛ⁺ᵛ⁺xviij yrdis. And of this sowme ten lib. resavit fra the said lord and twenti merkis resavit fra Henry Wilson, burgess of Edinburocht. Befor Maister Ja. Turnour.

M. JHON CAMPBEIL THESS.
d) Precept to the steward of Strathmore for levying taxation for the defence of the realm, 25 February 1522. (Drummond Castle Muniments, David, lord Drummond, Bundle xii, No. 2.)

James (etc.) to our steward of Stratherne and his deputis. Forsamekill as in our Parliament now beginning and heldin at Edinburgh the day of there is ane tach of xxv thousand li. grant't be the thre estatis of our realme to be paid to us and our derest cousing and tutour, Johnme duke of Albany etc., protectour and governour of our realme, to be warit in him and his avis apoun grete materis concerning the weill of our person, the richt and privilege of our crown, commoun weill and proffict of our realme and liegis, defence of the samyn aganis our ald inemys of Ingland, and to be rasit and uptakin after the manor of the ald division, that is to say of the clergy and spirituall estate the tane half, extending to xij, viiij li. and of the temporale estait the tothir half, alssua dividit, the twa part of the baronis, that is to say viij, iij, xxxij li. vij s. viij d. and of the burrois iij, iij, iij li. xij s. iij d. And be certane lordis auditoris chosin for the calculiacum of the said tach it is ordnit that of every pundis worth of land of ald extent heretabillie possessit be temporale men, quham of evir thai be hailin in fre heretage, that salbe rasit vij s. viij d. be the chiereffis, baillies, stewartis and officiaries of every schire and cuntre, except the landis being in ward. Our will is herefore and we charge you strictlie and commandis that incontinent thir our letteres sene ye with all possibill diligence rais and inbring the said tach of all landis within the boundis of your office as is abonewritten, and als weill of ladis terceis and coniunctfais as utheris and inbring the samyn to our cousing and governour or utheris ald personis as he sall depute to ressave the samyn be the xx day of Septembr nixt tocom, bringing alssua with you ane perfitt tach roll of all landis within the boundis of your office, alsew'll of thame being in ward as out of ward, of all landis possesdit be oyn maner of temporale men, certifying you we will mak the roll that ye bring with you to be examinat with utheris quhilkis we hafe of before, and gif we find we be hurtis be wrang taxatioun it salbe laid to your charge on the scharpest wis and ye to be punisht thairfore, and this ye fallys nocht to do under the pane of payment of samekall as ye rest unpair the said day of your aune propris gudis, and as ye will answer us upoun the executioun of your office, bringing thir our letteres be you desilie execute and indorsate todigider with the said extent and tach roll agane to our said cousing and tutour the governour of thame that he assignis to the ressate thairof agane the said day. Gevin under our signet at Edinburgh the xv day of Februare and of our regune the nynte yeir.

(Signet) Per dominos consiliis etc.
J. CHEPMAN.

e) Precept for levying taxation for an embassy to England, 12 September 1524. (Ibid, No. 4; c.f. ADC, iii. 206.)

James (etc.) To our steward of Straitherne and his deputis, greting. Forsamekall as it is devisit be the Lordis of our Console that ane tach be rasit upon the thre estatis of our realme, the clergy, baronis and burrois, to the furnisshing of the expensis of ane honorable ambasat devisit be the thre estatis of our realme to pas in Ingland for treting of peax and divers utheris greit materis concerning the commoun weill of our realme. And as for the baronis it is devisit that xiiij d. be takin of evry pundis worth of temporale land of auld extent within our realme.
and alsweill of ladyis terces, liferentis and comiunctfeis as utherais, except our
propriitie and kirklandis and landis being in our handis be resoun of ward or
nomentres alanelie. Ourewill is heirfore and we charge you straitlie and commandis
that incontinent thir our letters sene ye tak inquisiticion of the eldest, best and
worthiest personis within the boundis of your office of the quantite of all
temporale landis within the samyn, except before exceptit, and that ye with all
diligence rais and tak up xiiij d. of evry pundis worth theirof of ald extent, and
gif heid be to poynd and distrenye theirof, and als weill of annexit landis as
utheris within your boundis, and inbring and deliver the samyn with your retoure to
our lovit servitor Maister Johune Chesholme be the xv day of October next tocum in
Edinburgh, to be destruot to the effect abowenwritten as salbe devisat be the saidis
lordis, and to mak faith upoun your retoure that the samyn is of verite. And this
ye do without delay, sen the meter requiris haist, under the pane of tinsale of
your office and payment of the said taxt of your aume gudis safer as restis
umbrocithin be you therof the said day, certifying you and ye faile ye thairin, the
said day being past, that the said paies salbe execute upoun you without favouris.
Gevin undre our signet at Edinburgh the xij day of September and of our regime the
xj yere.

(Signet) Per dominos consilii etc.

f) Precept for levying taxation from the burgh of St. Andrews, 27 January 1533.
   (St. Andrews Charters No. 268, transcribed by Dr. Hay Fleming; cf. TA, vi.
   121, 122.)

James (etc.) to our alderman, baillies and communite of our citee of
Sanandrois, greting. Forsamakilk as ye ar ordanit to pay a certane tax as the
lifs of our burowis dois within our realme, ande we have writtin to you divers
tymis of before to pay the saide tax beyond sey to ours factours in Brugis, or
to our chancellare in our name within our realme, the quhilk ye have nocht pait
as yit in name of the saide placis, of the quhilk we ferly greteli; ande now we
have send to you our saide Jothe Scryngeour for the saide tax to inbring to us.
Oure will is thairfore, ande we charge you straitlie and comandis that, thir oure
letters sene, but delay ye content ande pay the saide tax to oure said saire,
quhilk is as we have writtin in our uthir letters of before; the quhilk ande ye
do nocht we wil procede aganis you in punysing of youre persones, and anent the
fredome and privalege of the saide cite, as we do of utheris our burowis that
obais nocht thearetos; ande anent youre chaumeriansere we sal commoun with our
derrest cousing, the Bishop of Sanandrois, tharuppoun, sa that ye sal have sic
favours thairin for this yere as we have grantit til our uthir burowis; ande this
ye do as ye wil have our favours ande undir the paynis forsaide, and gif credens
to our saide saire. Gevin undir oure signet at Dunoland the xxvii day of Januare
ande of our regime the xx yere.

JAMES R.

g) Precept for levying contribution granted by the temporal estate, 30 June 1535.
   (Drummond Castle Muniments, David, lord Drummond, Bundle xii, No. 9; cf.
   APS, ii. 342.)

James (etc.) To our Stewart of Stratherne (etc.) Forsamakilk as it is fundin be the
lordis of temporale estait in our Parliament for the taxatioun of thair part, that
is to say of the barones, for the contributioun grantit at this tyme to us,
extending to two thousand pundis, that everilk li. land of auld extent sail pay thre schillingis. Our will is heifer and we charge you straitlie and commandis that incontinent thir our letteres senye with all diligence rais and uplift of everilk li. land of auld extent within the boundis of your office, alswele terces, coniuncotfeis and liferentis as utheris, except our proprite, spirituale memnis landis infeft to the kirk, and landis being in our ward, the said soume of thre schillingis and inbring the sammin to our thesaurar or thame that beis depuit thairto within xv dais nixt after the schewing and delivering of thir our letteres to you, under the payment of the amin with the dowbill thairof of your aume propir gudis, and gif heid be that ye poyned and distrenye the saidis taxt landis and gudis being thairon for payment to be mid of thre schillingis of ilk li. land of auld extent, except before exemptit, and that ye mak and bring with you ane taxt roll of all temporale landis within the boundis of your office and deliver the amin to our thesaurar or utheris havand power therto within twenty dais nixt after the delivering of thir our letteres to yow, as ye will answer to us thairupoun, delivering thir our letteres be you desaile execute and indorsate agane to our thesaurar or his deputis. Gevin under our signet at Edinburgh the last day of Junii and of our regnus the xxij yere.

Per dominos Parliamenti temporales etc.

h) Precept for levying contribution for the King's expenses in France, 29 November 1536. (Ibid, No. 10.)

James (etc.) To our stewar of Stratherne (etc.). Fursamekilk as we ar to remane in the partis of France attoure oure purpos at oure departing furth of oure realme for grete causis concernyng ouris his honour and weill of ouris realme and all our liegis, and thairfore thair is ane contributioun grantit of the soume of twenty thousand pundis to be mid and sent to us for the supporting of ouris honorabill expenses in the partis of France. Our will is heifer and we charge you straitlie and commandis that incontinent thir our letters senye within the boundis of youre offices rais and uplift of every pund land of auld extent the soume of ix s. usuale money of ouris realme for furnessing of the said contributioun grantit to us for the part of the baronis, oure proper landis that ar presentlie in warde in our handis (sic) and kirklandis allanerlie exemptit, and the said taxt to be rasit of coniuncotfeis and terces alsweill as of uther landis, and that ye inbring and mak payment of the said taxt and contributioun to Maister Johnne Chesholme, provest of Dunglas, collectour depute for the samyn, betuix this and the first day of Januar nixt tocom, and gif heid be that ye poyned and distrenye thairfore the reddie gudis, fernes, malis and dewties of thame that suld pay the said contributioun, ilk man dwelland within youre stewarrie efferand to his aume part, as ye will answer to us thairupoun. The quhill to do we commit to yow coniuncotlis and severalle oure full power be thir oure letters, delivering thame be yow desaile execute and indorsate agane to the berar. Gevin under our signet at Edinburgh the last day of November and of our regnus the xxiiij yair.

(Signet) Per actum dominorum regni regentium et consili et.
1) Proclamation for payment of the above contribution, 1 December 1536.  
(Ibid, No. 11.)

James (etc.) To our stewart of Stratherme (etc.). Forsamenkle as our uthir letters ar direct to all our schireffis, stewartis and baillies to lift and uprais ane certane sume of every pund land of auld extent and thairfore to poymd and distrenye within the boundis of their offices gif nedd beis, as at lenth is contenit in our said uthir letters, for doing and furthering of our grete erandis. Oure will is heirefore and we charge yow straitlie and commandis that incontinent thir outh letters sene ye pas and in outh name and autorite command and charge all and sindrie our liegis be oppin proclamatioun at the mercate croce of our held. burgh within your boundsis to mak thankfull payment to yow of the saidis sumes contenit in our saidis uthir letters under all hieast pane and charge that efter may follow, with certification to thame and ilk ane of thame gif thai mak stop, lett or impediment to yow or youre offisiers or deforces yow or thame in executioon of youre offices thai salbe callit thairfore incontinent before our justice criminalie and punist thairfore in their personis and gudis with all rigour according to the lavis of our realme, as ye will answer to ws thairupoun. The quhilk to do (etc.). Gevin under outh signet at Edinburgh the first day of December and of outh regme the xxxiiij yier.

(Signet) For dominos regni regentes etc.

j) Precept for levyng contribution for sending ships and men to France, 27 March 1538. (Ibid, No. 15.)

James (etc.) to our stewart of Stratherme (etc.). Forsamenkle as thare is ane sume and contributioun grantit to ws to be upliftit of our liegis for furnessing of certane men with our schippis unto France for certane grete erandis and effaris, of the quhilk sume and contributioun the baronis part extendit to xvij hundreth pundis. Oure will is heirefore and we charge yow straitlie and commandis that incontinent thir outh letters sene ye within the boundis of your office Raise ane extent of xxx d. of ilk pund land of auld extent, exempt our aune propri landis, our few landis and landis being in our handis be resoun of warde and kirkmennis landis pertanyng to thame be resoun of patrimony of thair kirks, and imbrin the sandin to outh comptroller depute thareto within xx deis nixt efter the schewing and delivering of thir outh letters to yow, under the pane of tinsale of your office. And in outh name and autorite command and charge be opin proclamatioun at the mercate croce of our held. burgh of all and sindry baronis and frehaldarisis within your boundis that nane of thame tak of thare tennentis, fewarisis, occupidaris and lauboraris of thare ground any part of the said contributioun for thare reliefe thareof under the pane to be callit and accusit as oppressoris of our liegis thairfor gif thai do in the contrar, as ye will answer to ws thairupoun, delivering thir outh letters be yow sene and understand and execut as effaris agane to the barar. Gevin under outh signet at Edinburgh the xxvij day of Marche and of outh regme the xxvj yier.

(Signet) Ex deliberacione dominorum consilii etc.
k) Receipt for the above taxation for the bailiary of Carrick, 15 May 1538.
   (Ailsa Muniments, Discharges and receipts, 1538 No. 13.)

I Maister Johne Chesolme, deput to my lord comptroller and collectour of the
temporall taxt grantit be the thre estatis of this realme to the kings grace for
furnissinges of certaine man of weir ordanit to pass in France for sure convoyng of
the Quenis grace hame, grantis me to have resavit fra ane noble and myichti lord
Gilberte erle of Cassillis and baillye of the sowme of fourty pund to gud
compt for the taxt of the said balyere. Off the quhilk sowme of xlv li. I hold me
weile content and payit and be the tenour of this writ in our soverane lordis
name and his comptroller, collectour forsaids, quitalamis and discharges the said
bailye and all utharis be this writ. Subscrivit with my hand at Edinburgh the
xv day of May the yeir of God 39th xxxviiij yeirs.

JO CHESOLME &c.

(Endorsed) Mastir Jhon Schesumyrs discharrg of fourte li.

1) Receipt for payment by the burgh of St. Andrews of taxation for furnishing
small artillery, 19 November 1542. (St. Andrews Charters, No. D.1;
cfr. AFS, II. 372.)

I Jhone Patersone alias Carrik pursuwestant grantis me to have resavit fray the
bailies of the citte of Sanetandros the sowme of tualp pundis wseull mony of
Scotland, in the name and behalf of Mastir Jhone Chesolme, collector for the
resaing of the taxt of the burrowis for the furnesyng of j' half hagis to ramyne
upon the bordouris, for the first terme, quhilk said be payt the xx day of
November instant conform to our soverane lordis charge. And be thir presents
exoneris and discharges in our soverane lordis name forisaid of the said sowm for
now and ever be this my acquistances. Subscrivit with my hand at Sanctandros the
nymteseye day of the moneth of November yeir of God one thousand five hundreth
fourte tuay yeirs. Befoir thir witnes Master Henre Meffen, Jhone Bunsch and James
Brown.

JOHNE PATERSON ALAS CARRICK PERSSEWAND with my hand.

22. Miscellaneous accounts

a) Account by Arthur Sinclair of purchases for the King in Denmark, 15 September
   1539. (Exchequer, Accounts (Various), No. 5.)

Compotum Arturri Sinclair, redditum apud Edinburgh per sundem decimo quinto die
mensis Septembris anno domini millesimo quingentesimo trigesimono, de omnibus
receptis sui et expensis circa aptionem equorum domini regis in regno Danie,
coram auditoribus scaccarii quorum nomina subscripturunt in fine huius compotii per
specialem commissionem supradomini nostri regis sub testimonio magni sigilli
eis desuper directam ostensam super compotum.
The x day of Apryll in the yeir of God \textsuperscript{1526} xxxviiij yeiris, I Arthur Sinclair resavit of Oliver Sinclair my broder be command of the kingis grace to by hym horsis and uthir small thingis in Denmark the soume of iiiij\textsuperscript{o} angell nobillis.

In the first for ane hors callit Coldisternes, price xiij angell nobillis
Item for the browne russayne, xxxv angellis and a half.
Item for browne Crammeye, xxx angellis and a half.
Item for ane quhit hors, ane gray hors and ane sulyard hors, price of the thre lij angellis and ane half.
Item for ane gray hors, x angellis and a half.
Item for ane soile hors, vj angellis and a half.
Item for ane blak horse, xiiij angellis.
Item for ane uthir blake horc, x angellis.
Item for ane bawsund hors, xx angellis.
Item for ane hors callit Vobis, xx angellis.
Item for browne Horne, xxvj angellis.
Item for ane reid lyart, ix angellis and a half.
Item for ane dene hors, ix angellis.
Item for ane sore hors and ane pyot hors, price of the twa, xxxij angellis and ane half.
Item for ane yong blak hors, xiiij angellis.

Summa for thir xviiij horris iiiij\textsuperscript{o}xxvilij angellis and a half.

Item for thir horris meit, ferrry fraucht and custome fra the tyme thai war bocht quhill thai come to the schip in Warbery, bringand thame throw the cuntre, part of thame oute of the nether part of Denmark and part out of Swayne, and standand in Varbery quhill thai war schippit, part langer, part shorter, thir expensi extendand to xliij angell nobillis and ix s. scottis.
Item for the expens of men of the cuntre bringand the horris fra the places quhair thai war bocht to the schip, liij s.
Item for schoing and grathing of the horris sindy tymes or thai come to the sey, iij angellis.
Item for two negis to ryde aponie throw the cuntre and ane hors to Charllses Murray at the kingis command, v angellis and x s. scottis.
Item for ane steill sadill and twa harnessings, iij angellis and x s.
Item for thre harnessings, iiiij angellis.
Item for sewin gret brydill bittis, j angelli and a half.
Item for uthir twa steill sadillis, iij angellis and ane half.

Lateris xxxij angellis, iiiij li. xij d. scottis.

Item for thre heidstellis to the horris, half ane angell.
Item for girthis and cordis bynd the horris, xxvj s. vj d.
Item for tymmer and burdis and naiillis to mak trewisses in the schip to the horris with uthir necessaris and fourre tymmer men fourre dayis makand the stabill in the schip and the ferrry fraucht of thir foresaidis. Summa vij angellis and x s. scottis.
Item for a traves maid to soho horris in an and tymmer to mak ane uthir, xvj s. vj d.
Item for v pypis, xxiiij hogheidis and xxv barrellis to kep hors meit and water to thame on the sey, v li. x s.
Item for xxiiij carttis full of hay and xxx barrellis of aytgis to furnis the horsis on the sey, ix angellis.
Item for ane bakut of rowat with all hir furnissing, liiij s.
Item for a barrell of culvering powder, j angell.
Item for a sword, xxij s.
Item for foure falconis and ane tersell, ij angellis and ane half.
Item for two goishalkis and two tersellis, j angell and v s. scottis.

Lateris xxj angell, xij li. v s.

Item for hawk meit and ane servandis wage that kepit the hawkis and howss maill quhair thai war the space of vj oulkis, liij s. iiiij d.
Item for x hannis to the kingsis grace, xxij s.
Item for candill to kep the horsis on the sey, vj s.
Item for ane cartfull of charcoll to burne in the schip, iiiij s.
Item for two laurnelis, iiij s.
Item for vj pund of powder to kep the schip, xx s.
Item for my expensis and a servand, ij horsis passand throw the oontre fra the x day of April to the xxv day of July baynt be sey and land, extendant to $^{xx}$ and vj dayis, the sowme xxj angell and x s.
Item for the childeris wagis that kepit all the horsis baynt be sey and land after thai war coft fra thai come in Scoitland, xj angellis.

Lateris xxxij angellis, v li. xviiij s. iiiij d.

Summa totalis expensarum iiiij c xiiij angell noblis and ane half, xxij li. iiiij s. iiiij d.

Et sic superexposuit computans de claro xiiij angellis cum dimeo, computando quolibet angellorum pro triginta solidis monete Sootie extendentes in toto cum summa prescripta usualis monete Scoitie, xiiij li. xix s. iiiij d.

ALEXR. ABBAS CAMBUSKENNETH; R. ABBAS XINLOS; JA. KIRKCALDY; DA. WOD; JAS.
CLERICUS REGISTRY; JA. DECANUS ABERD.; WILLIAM HAMMUTOWN; J. BELLENDE; JA.
COLTON PREPOSITUS DE METHVEN; HEN. BAINAVIS; JO. DANIELSTON; PREPOSITUS
CORSTORFIN.

b) Account of the King's pursemaster, March - August 1540. (Exchequer, Accounts (Various), No. 7.)

This is the second of two fragmentary accounts rendered by John Tennant. The last pages of the discharge are missing, but only the first page of the surviving portion is reproduced here, together with excerpts from the remainder.

Oneratio Johannis Tennand ex bursa s[upremi domini] nostri regis a tercio Marci
anno domini etc. xxxix

Item resavit the fyft days of Marche in the samyn yere fra Jhone Grant and Patrik
Grant at the kingsis graice command $^{ij^o}$ lib.

Item resavit the xxijj days of Marche out of the kingsis graice playe purs and put
in the purs of expensis at the kingsis graice command $^{j^x}$ lib.
Item resavit the penult days of Marche out of the kingis graice playe purs and put in to the purs of expenses at the kingis graice command \( \text{j}^{x} \text{ lib.} \).

Item the samyn days resavit out of the kingis graice playe purs and put in to the purs of expenses three rose nobillis extendand to \( \text{vij lib. xix s.} \).

Item the samyn days resavit out of the playe purs and put in to the purs of expenses tua Hare nobillis extendand to \( \text{iij lib. xvj s.} \).

Item the samyn days resavit out of the playe purs and put in to the purs of expenses nyne angell nobill extendand to \( \text{xv lib. vj s.} \).

Item [the] sam[yn] days resavit out of the playe purs and put in to the purs of expenses ane [Hare nobill extendand to] \( \text{xliiiij s. \ldots \ldots} \).

Item resavit the xj day of April in Falkland fra Maister David Ramsay servand to Maister Henry Balnavys \( \text{j}^{xx} \text{ lib.} \).

Item the xvj days of April resavit out of the kingis graice playe purs and put in to the purs of expenses \( \text{j}^{x} \text{ lib.} \).

Item resavit out of the playe purs the xxij days of Mays and put in to the purs of expenses \( \text{j}^{x} \text{ lib.} \).

Item resavit the first dayes of June fra Maister Andro Kyrkca[t]dy servand to my lord thesaurer in name of the samyn \( \text{v lib. in half \ldots \ldots} \).

Item resavit the vj days of July fra my lord thesaurer \( \text{j}^{x} \text{ lib.} \).

Item resavit the xxvj days of July fra the abbot of Melros at the kingis graice command \( \text{j}^{x} \text{ lib.} \).

Item resavit the xxvj days of July out of the kingis graice playe purs and put in [to] the purs of expenses in new strickyme [rotis that] is to say iiij\(^{x}x\) of new pecys ilk \ldots \ldots and xl s. Summa \ldots \ldots\)

Item resavit out of \ldots \ldots \ldots

Item resavit the samyn days out of the playe purs and put in to the purs of expenses in rotis \( \text{vij lib. x s.} \).

Item resavit the xxvij days of August fra the thesaurer \( \text{iijxxvij lib.} \).

Item resavit in new ducatis, viij tew part ducatis and vj thrid part ducatis extendand to

\[ \text{Summa minus particule } \text{j}^{xvj} \text{ lib. iiij s. iiij d.} \]

\[ \text{Summa totalis operationis } \text{j}^{xvij} \text{iij lib. xx d.} \]

Expense Johannis Tenand ex bursa suprem domini nostri regis a tercio die mensis Marci inclusive anno domini etc. \( \text{xxxix} \).

Item in his superexpenses of his last compt maid to the said thrid days \( \text{xlvij li. xij s. vj d.} \).
Item gevin the thrid daye of Marche in Edinburght to the fishes of Loichlevin that brocht fresche fisichis divers tymes to the kingis grace xxvj s.

Item gevin to David Denynstoun the sevnd dayes of Marche for pennis gevin to the kingis grace xxij s.

Item gevin the samyn dayes to Gilbert Humoreif at the kingis grace command iij lib. viij s.

Item gevin the samyn dayes to Johne Mosman goldsmytht for making of ane cleik to the Queenis belt xliiiij s.

Item gevin to Thome Lady Janys man the samyn dayes at the kingis grace command iij lib. vj s.

Item gevin the samyn dayes to Sande Quhitlaw to ryde erandis of the kingis grace xxij s.

Item gevin the samyn dayes to Lady Janys muris xxij s.

Item gevin the samyn dayes to ane mensstrale callit Hare lutar at the kingis grace command xliiiij s.

Item gevin the vj dayes of Marche to the futmen at the kingis grace command ........

Item to Thome and Harrot falconaris the samyn dayes at the kingis grace command xxij s.

Item gevin to Barrone falconar the samyn dayes at the kingis grace command xj s.

Item the samyn dayes send with Maister William [to] Lynlythqw to the kingis grace qhilk was .... grant ij lib.

[Summa lateris] .... li. xij s. iiiij d.

Item gevin the samyn dayes at the kingis grace command to Duncane Dawson v lib. x s.

Item gevin to Sawle the vij dayes of Marche that kepis the kingis grace hare doggis and payit for all thyngis bygane to the vij dayes of the samyn moneth iij lib.

Item gevin the samyn dayes to Mokesoune that come fra Lynlythqw fra the kingis grace to Edinburght erandys iiij s.

Item the samyn dayes at the kingis grace command to Badman that fyndis harys to the king xxij s.

........

Item gevin the samyn dayes (15 March) to ane servand of Dene Andro Murehedis chanone of Soone that broocht rose waltyr to the kingis grace to Sterving x s.

Item gevin the samyn dayes to Purwes that makis the knockis for mendin of ane knob at the kyngis grace command xliiiij s.

........
Item gevin the xix daye of Marche in Sanctandrois in bridill sylver to ane servand of my Lord Secretaris that brocht ane hors to the kyngis graice xxij s.

Item gevin the samyn daye at the kyngis graice command to Pate Ogilvy puravyand to hy me his gracis armys becaus he commandyt to deliver his armys to ane servand of the lord of Ernstonys to pas in France iiij lib. vj s.

Item gevin the samyn daye to Kellys for bellis tynt be the kyngis graice in the cachepell of Sanctandros xxij s.

Item gevin the xx dayes of Marche to the barrow men at wrocht at the Brynteland at the kyngis command xxij s.

Item gevin the samyn dayes to the wrychtis in to the Brynt Eland at the kyngis graice command xxij s.

Item to the kyngis graice to playe at the tabillis in to the schipe passand uppe to Stervling and tynt xv s.

Item to ane dregge boite the samyn dayes to wait upone the kyngis graice apone the see xij s.

Item gevin the samyn dayes (26 March). quhilk was Gudfriday for the kyngis graice offerand in to the chapel xxij s.

Item gevin the samyn dayes to ane servand of the abbot of Loundoris that brocht ane fed oxe to the kyngis graice xliij s.

Item the samyn dayes at the kyngis graice command gevin to the maister almosar xx lib.

Item gevin the samyn dayes to ane servand of Schir James Hammyltonis that brocht wrintings to the kyngis graice vj s.

Item the samyn dayes to ane servand of James Campbellis that brocht veinason to the kyngis graice x s.

Item gevin the xxvij dayes of Marche to ane servand of my lord of Ergalys that brocht veinason and aquavite to the kyngis graice xliij s.

Item gevin to Mokesone the samyn dayes (31 March) to pas to Sanctandrois erandis of the kyngis graiciis viij s.

Item gevin the samyn dayes to the kyngis grace to playes at the cartis wyth the queyne and tynt xs.

Item gevin the samyn dayes to Purves smyght of Starvyling that mayd ane cheynye at the kyngis graice command of yrne to leyd Bawte the doge in xxij s.

Item the third dayes of Apriile tynt at the kache at Sanctandrois wyth the secretar and the Iard of Brunstoun iiij lib. vj s.
Item gevin the ix day of Aprile to the servandis of the tua galionys that rowyt the kyng and the queyne to Rawynnsorage at the kingis grace command iiij s. 

Item gevin the xiiij day of Aprile in Falkland for the weschyne of lady Janys clathys iiij lib. vj s. 

Item the xvij dayes of Aprile gevin for the kingis graice fraucht passand our at Leyth to Falkland xxij s. 

Item payt to Seule the xviij day of Aprile for the kingis gracis hayre doggys for all thingis bigane to the xxj dayes of the samyn moneth iiij lib. vj s. 

Item gevin the xx dayes of Aprile to ane pardoner of Sanot Pelanyys that was broocht to the kyngys graice in Falkland x s. 

Item gevin the samyn dayes to Wille Bell for ane oolfer to put the kingis gracis bukis in that war in Stervling at the kingis graice command xliiiij s. 

Item gevin the samyn dayes to ane woman of Falkland that waschys the schetis of the gardrope for half ane yere bigane xxij s. 

Item gevin the xxv dayes of Aprile at the kingis graice command to Baxstar falconar to pas in the Northtland with writings of the kingis graice for halkis iiij lib. vj s. 

Item gevin the xviij dayes of Aprile to ane servand of Schir Williams Ramsais besyd Petlethy that bringis syndry presentis to the kingis graice xxij s. 

Item that samyn dayes gevin to ane purayvand at the kingis graice command to pas in to the Ilys with writings of his gracis xliiiij s. 

Item gevin the samyn day (8 May) at the kingis graice command to ane Yrland woman that come to Edinburgh and Sanotandrois for redemyne of hyr barnis that war tane in the countreth iiij lib. vj s. 

Item the xij dayes of Maye payt to Snawdon for the kingis gracis ryches for all thyngis bygane to the xliij dayes of the samyn viij lib. viij s. 

Item gevin the samyn dayes at the kingis grace command to Criste Moffat iiiij lib. viij s. 

Item gevin the samyn dayes at the kingis grace command to Thome Schorte armorar for gratyn of ane payre of brekys and ane payre of gluffis of playt xxij s. 

Item the samyn dayes at the kingis grace command gevin to ane pure man that come furtht of the Northtland to the kingis grace xj s. 

Summa lateris xxij li. v s. 

Summa decem foliorum precedentium viij j£li. vj s. x d.
Item gevin the xliiiij dayes of Maye for ane boyt that caryt certane gynnys out of Sanctandreis to Leytht $xxij$ s. ........

Item gevin the samyn daye at the kingis command to Strathirne purseyvand to pas erandys of his gracis $xliiiij$ s.

Item gevin the samyn daye for caryin of certane bakyne brymnis furtht of Lochmbene to Sanctandreis be the thesauraris command $xxij$ s.

Item gevin the xviij dayes of Maye at the kingis graice command to ane prsistis fyrst mes $xxij$ s. ........

Item the samyn dayes (22 May) gevin for the kingis gracis fraucht and for utharis botis to poste to Sanctandreis for the byrtht of the prynce $iiiij$ li. vij s.
Section Two

A. List of Comptrollers, 1437-1542

This list is a more detailed version of part of the list of Comptrollers compiled for the forthcoming Handbook of British Chronology and is reproduced here by courtesy of the Council of the Royal Historical Society.

1435-1438 Alexander Nairn
In office on 11 July 1435 and 18 July 1438. (ER, iv. 646, v. 64)

1439 Robert Nory
In office on 26 April 1439 and received Whitsunday maills of Bute, May 1439. (ER, v. 84-5)

1439-1441 William Cranston
In office in 1439 and on 2 Sept. 1441. (ER, v. 85, 102)

1442-1444 Henry Livingston
In office on 5 July 1442 and 27 June 1444. (ER, v. 113, 155)

1444-1447 Alexander Nairn
In office on 1 July 1444 and 15 July 1447. (ER, v. 172, 278)

1448-1449 Robert Livingston of Middle Bening
In office on 18 April 1448; accounted on 5 Aug. 1449 and still in office on 22 Aug. 1449. (Fraser, Scotts of Buccleuch, ii. 38, Stirlings of Keir, 224-5)

1449-1450 Alexander Napier of Philde
Took office on 24 Sept. 1449; accounted on 27 Aug. 1450. (ER, v. 390)

1450 John Spalding
In office on 31 Aug. and 8 Sept. 1450. (ER, v. 480, 484-5)

1450-1451 Alexander Napier of Philde
Probably in office again before the end of 1450. Still in office on 9 March 1451 and probably until June or July 1451. (ER, v. 450, 441; RMS, ii. 425)

1451-1453 Alexander Nairn of Sandfurd
In office on 5 July 1451 and 15 Jan. 1453. (ER, v. 420; Drummond Castle Ch. No. 48)

1452 George Shoriswood (acting)
Acted during Nairn's absence, 21 April-20 June 1452. (ER, v. 604)
1453 Richard Forbes, archdeacon of Ross
In office on 1 February and 16 Oct. 1453. (ER,v.603,686)

1453-1454 Alexander Napier of Philde
In office before end of 1453; still in office in Aug. 1454. (ER,v.677,687,vl,118)

1454-1455 William Bonar of Rossie
In office on 5 Aug. 1454 and 11 Sept. 1455. (ER,v.677, vi,113)

1455-1456 Richard Forbes, archdeacon of Ross
In office on 3 Oct. 1455 and 13 May 1456. (Ailsa Muniments No.64; ER,v1.133-4)

1456 Alexander Napier of Philde
In office before 13 Sept. 1456; no longer in office on 15 Oct. 1456; received discharge from King on 24 Oct. 1456. (ER,v.113,258,291; Mark Napier, John Napier of Merchiston, 25)

1456-1460 Ninian Spot (bishop of Galloway, 1459)
Perhaps in office on 15 Sept. 1456, but probably not until after 1 Oct. 1456; still in office on 19 July 1459. (ER,v1,146,167,571-2,579)

1460 John Learmonth
Held office between Spot and Napier. (ER,v1.582-3, vii.35)

1460-1461 Sir Alexander Napier of Merchiston
In office on 19 June 1460; received discharge from King, 7 July 1461. (ER,v1.583, vii.119; Adv. Ch. B.13)

1461-1464 Office vacant
(See ER,vii.108)

1464-1466 Sir John Colquhoun of Luss
In office on 5 Aug. 1464 and 9 June 1466, but not in July 1466; accounted on 17 Oct. 1466. (ER,vii.580, 432,609; RMS,ii.800)

1466-1468 David Guthrie of that ilk
In office after July 1466 and on 9 March 1468. (ER, vii.432,519; RMS,ii.942) Also Treasurer 1461-1468

1466-1470 Adam Wallace of Crago
In office on 20 May 1468 and 7 Feb. 1470. (RMS,ii. 944,988)

1470-1471 David Guthrie of that ilk
In office on 17 April 1470; accounted on 1 Feb. 1471. (RMS,ii.989; ER,viii.83)
1471-1472  James Shaw of Sauchie  
In office on 12 Feb. 1471 and 25 April 1472; office vacant on 3 Aug. 1473.  (RMS,11.1011,1081; ER,vii.196)

1472-1475  Thomas Simson of Knockhill  
Took office between 3 Aug. and 3 Sept. 1472; accounted as Comptroller 7 Aug. 1473. Receiver-General before 10 June 1474, still in office as such on 12 July 1475.  (ER,vii.211,287; RMS,11.1076)

1475-1483  Alexander Leslie of Wardis  
In office as Receiver-General on 15 July 1475, and as Comptroller on 29 Aug. 1482 and 2 Aug. 1483.  (ER,viii.299,ix.173,227)

1483-1484  Thomas Simson of Knockhill  
In office on 27 Oct. 1483 and 23 Aug. 1484.  (ER,ix.274,575)

1484-1485  Alexander Leslie of Wardis  
In office on 11 Sept. 1484 and 2 Feb. 1485.  (ER,ix.593,603)

1485  Alexander Lumsden  
In office on 28 March 1485; referred to as Receiver-General 30 July 1485; probably alive on 6 Aug. 1485, but died "ante levacionem scaccarii".  (ER,ix.301,345,586,648)

1485  David Luthirdale  
In office on 17 Aug. and 20 Sept. 1485; died soon afterwards.  (ER,ix.435)

1485  Adam Wallace of Crago  
In office on 12 Oct. and 7 Nov. 1485.  (ER,ix.360,604)

1485-1486  Thomas Simson of Knockhill  
In office on 16 Dec. 1485 and 2 May 1486.  (ER,ix.399,613)

1486-1488  George Robison  
In office on 3 June 1486 and up to 8 March 1488.  (ER,ix.614,x.60)

1488  John Bickerton  
In office on 20 March and 20 May 1488.  (ER,ix.638-9, x.192)

1488  Thomas Tod  
Apparentiy held office between Bickerton and Inglis.  (ER,x.40,58,102)
1488-1489  Alexander Inglis
In office on 15 June 1488 and 31 May 1489. (ER,x.629; TA,i.112)

1489-1490  James Douglas of Pittendreich
In office on 7 July 1489 and 13 April 1490. (ER,x.664)

1490-1491  Thomas Forrest
In office on 7 June 1490; accounted on 31 Oct. 1491
(ER,x.675; xi.145)

1491-1492  Hugh Martin
In office from 1 Nov. 1491 to 4 Aug. 1492; accounted
on 24 Jan. 1493. (ER,x.371)

1492-1498  Duncan Forester of Skipinch
In office from 31 July 1492 to 10 Nov. 1498. (RSS,i.531)

1498-1500  Sir Patrick Hume of Polwarth
In office on 9 Nov. 1498; accounted on 12 March 1500
but still in office on 20 March 1500. (ER,x.i.250,276)

1500-1501  Sir Robert Lundy of Balgony
In office on 31 March 1500 and 15 Feb. 1501 but died
before 28 Feb. 1501. (ER,x.i.275,339-40,367) Also
Treasurer, 1497-1501

1501-1505  Sir John Stirling of Craigbernard
In office on 18 May 1501 and 25 April 1505. (ER,x.i.
418; ADC,16.f.302)

1505-1508  James Redheuch of Tullicheddil
In office on 1 May 1505 and until 31 Aug. 1508. (TA,
iii.54; ER,xiii.246)

1508-1510  Sir Duncan Forester of Garden
In office from 1 Sept. 1508; still in office on 9 Nov.
1510. (ER,xiii.254,636)

1511-1512  Andrew Stewart, bishop of Caithness
In office as Receiver-General on 12 March 1511; accounted
on 3 Nov. 1512, but allowed expenditure on Household
up to 12 Nov. 1512. (ER,xiii.536; Household Papers
No.2) Also Treasurer, 1510-1512

1512-1513  James Redheuch of Tullicheddil
In office on 8 Oct. 1512 and 23 Sept. 1513. (TA,iv.446;
RMS,iii.1)

1513-1514  Andrew Stewart, bishop of Caithness
Appointed Treasurer and Comptroller 15 Oct. 1513;
rendered "supervisio compoti" 16 Jan. 1514. (ADC,iii.
74-5; ER,xiv.29)
1514
James Redheuch of Tullichedill
In office on 1 July 1514; died in or after Nov. 1514, his lands being in non-entry for Whitsunday and Martinmas terms, 1515. (ER,xiv.48,582)

1514-1515
Sir Patrick Hamilton of Kincaivil and James Kincaigy Receivers-General; received Martinmas rents, Nov. 1514; in office up to 1 Nov. 1515. (ER,xiv.116,156)

1515-1516
Sir Patrick Hamilton of Kincaivil
Remained in office as Comptroller from 1 Nov. 1515; rendered "supervisio compoti" 11 Feb. 1516. (ER,xiv.127,204-5)

1516
Sir Alexander Jardine of Applegirth
In office on 1 March and 31 Aug. 1516; accounted on 26 Sept. 1516. (ER,xiv.214)

1516-1525
Robert Barton of Over Barnton
Took office on 12 Oct. 1516 and acted until 16 Aug. 1525. (ER,xiv.279,xv.194)

1525-1529
James Colville of Ochiltree
Appointed before 14 Aug. 1525 and took office 17 Aug. 1525; resigned 8 Feb. 1529 but acted until 6 March 1529. (ADC,iii.227,304; ER,xv.282,539; Excerpta 1,3)

1529-1530
Robert Barton of Over Barnton
Appointed Treasurer and Comptroller 6 March 1529 and acted from 7 March 1529; held office until 3 Sept. 1530. (RSS,i.4104; ER,xvi.143)

1530-1538
Sir James Colville of East Wemyss
In office from 9 Sept. 1530 to 13 Sept. 1538. (ER, xvi.127, xvii.155,162; Liber domicillii 1537-8)

1538-1543
David Wood of Craig
In office from 14 Sept. 1538 to 18 March 1543. (Liber domicillii 1538-9; Liber emptorum, 1542-3)

B. List of Taxations, 1437-1542

1437, May
Sheriffs charged to bring in the contribution for the passage of the King's sister to France. (Appendix,5,No.3b), granted on her marriage to the Dauphin. (Scotichronicon, Bk.xvi.c.12)

1442 X 1443
Contribution for the marriage of Elizabeth or Isabel, the King's sister, to John, duke of Brittany. (Extracts from Council Reg. of Aberdeen,7-8)
1447 X 1448 Contribution for expenses of an embassy to negotiate the King's marriage. (Copiale Prioratus Sanctiandree, 354-5)*

1454 X 1455 Royal letters sent to certain prelates "pro quadam financia obtinenda" (ER, vi. 70-1)

1455, Oct. Tax upon lords, barons and freeholders to provide spearmen and bowmen for garrisons on the Borders. (APS, ii. 45)

1457, Feb. Tax on burghs, employed for expenses of an embassy to France and on the purchase of arms and munitions in Flanders. (ER, vi. 305)

1464 X 1465 Report to be made on failures to pay tax. (APS, xii. Supp. 31)

1468, Jan. £3000 to be raised for expenses of an embassy to Denmark concerning the King's marriage. (APS, ii. 90)

1471, May 3000 crowns for an embassy to the King of France and Duke of Burgundy. (APS, ii. 99)

1472, Feb. £5000 for passage of 6000 men to France. (APS, ii. 102)

1473 X 1474 Not identified. (TA, i. 44, 50) Perhaps for embassy to England. (APS, ii. 106)

1478, June Burghs to pay the expenses of an embassy to the Duke of Burgundy concerning the privileges of Scottish merchants. (APS, ii. 116; c.f. Misc. of Spalding Club, v. 26)

1479, March 20,000 merks (instalments) for marriage of Margaret, the King's sister, to Anthony, earl Rivers. (APS, ii. 122)

1481, April 7000 merks for victualling Berwick. (APS, ii. 134)

1482, March Estates to furnish and pay 600 men for garrisons on the Borders. (APS, ii. 139-40)

1483 Tax on burghs, probably for an embassy to England. (Misc. of Spalding Club, v. 27-8)

1485, May £500 for an embassy to England concerning the marriages of the King and Prince. (APS, ii. 170)

* In 1449-1450 the Comptroller received £9 as "the rest of a certain tax" within the sheriffdom of Edinburgh. (ER, v. 396)
1488, Jan.  £250 for same purpose. (APS,i1.181-2)
1488, Oct.  £5000 for an embassy to France and elsewhere concerning the King's marriage. (APS,i1.207)(1)
1490, Feb.  £300 for an embassy to Denmark. (APS,i1.219)
1491, May  400 merks for an embassy to Denmark. (APS,i1.224)
1492, Feb.  Embassy to France to have rest of tax last granted, with a further £1000. (APS,i1.230; Appendix, 85, No.21a)
1493, May  Embassy to France to have rest of first tax, £1000 last granted and a further £1000. (APS,i1.233-4)  
1494  Tax for building Tarbert Castle. (TA,i.215)  
1496  Tax for expedition to the Isles. (TA,i.304,312,315)  
1496 X 1497  Tax for expenses of Duke of York (Perkin Warbeck). (ER,xi.49; RRS,i.405)
1497  Tax of spears. (TA,i.312-3)  
1501  5000 merks and 500 crowns for embassy to England concerning the King's marriage. (Appendix,85,No.21b)  
1502 X 1504  £12,000 for sending ships and men to Denmark. (Tabill p.104; TA,i1.196)  
1512 Contribution granted by clergy. (TA,iv.374,391-6, 401)  
1513, Aug. Contribution and tax of spears. (TA,iv.410; Extracts from Council Reg. of Aberdeen, 85)
1515, Sept. Taxation of "the thretty penny" and for furnishing men of war. (TA,v.36) Probably equivalent to the "tax of spears" (see TA,v.74-5)(2)  
1515, Nov. Taxation on burghs for expenses of ambassadors to France. (TA,v.50)  
1522, Feb.  £25,000 for defence of realm etc. (Appendix,87,No.21d)

(1) In January 1490 letters were issued "for the alde taxt and new". (TA,i.127). This may imply another levy (see APS,i1.218)
(2) There may have been another tax of spears in 1516-7. (TA,v. 109-110; ADQ,18.f.183)
1524, Sept. £30,000 for an embassy to England. (ADC, i.i.208-9; Appendix, 87-8, No. 21e)

1526, Nov. Taxation granted by burghs for freedom of trade. (APS, ii.315)

1527 X 1528 Comptroller receives sums from prelates. (ER, xv. 455-6)

1529, April 1600 ounces of silver from burghs for expenses of an ambassador to Flanders. (Recs. of Convention of Royal Burghs, i.512)

1531, Jan. Tax for expedition to the Isles. (ADC, i.i.346-8; TA, v.450-8)

1531, July Tax of "three teinds" imposed on Church by the Pope. (Hannay, College of Justice, 52)

1531, Sept. "Great tax" of £10,000 annually imposed by Pope. (SHR, xxiii.23)

1532, Aug.-Sept. £72,000 from Church in commutation of the "Great tax", and £1400 annually for the College of Justice. (SHR, xxiii.24-5)

1533, Jan. Tax to provide footmen for Borders. (ADC, i.i. 391-2, 394-5, 402-3)

1534, March Tax on burghs for payment of £450 (Flemish) to Middelburg. (Recs. of Convention of Royal Burghs, 513)

1535, June £6000 for an embassy to France. (APS, ii.342; Appendix 88-9, No. 21g)

1536, Nov. £20,000 for King's expenses in France. (Appendix 89, No. 21h)

1538, March Contribution (of £4800?) for sending ships to France to bring home the Queen. (Appendix 90-1, No. 21j-k)

1541, March Tax on burghs for providing artillery. (APS, ii.372)

1541 Tax on burghs for negotiations over French customs. (Recs. of Convention of Royal Burghs, 554; ADC, i.i.615-6)

1542, Sept. Certain burghs taxed to provide footmen for the Borders. (Extracts from Council Reg. of Aberdeen, 183; Appendix, 91, No. 21 i)
Section Three

Tables of gross and net revenue from various sources

A. Sheriffs' Accounts, 1471 (ER,viii.1-41)

(i) Gross annual value of blench farms, including "sales"

Figures marked * are the average of an account covering more than one year.

Aberdeen £1 5s. 9d.*; Argyle 14s. 4d.; Ayr £3 18s. 10d.;
Banff £2; Berwick £12 9s. 2½d.; Dumbarton 10d.; Dumfries
£1 13s. 2d.; Edinburgh 6s. 5d.; Elgin and Forres 6s. 10d.;
Fife £3 5s. 1d.; Haddington 10s.; Kincardine 11s. 6d.;
Kirkcudbright 6s. 9d.; Lanark £1 16s. 1d.; Linlithgow
2s.*; Peebles 11s. 7d.; Perth 6s. 1d.; Renfrew 13s. 4d.;
 Roxburgh £1 2s. 7d.; Selkirk 3s. 2d.; Stirling £13 7s.
2d. Total £46 1s. 7½d. Add £1 13s. 2d. for Forfar (not accounting, see ER,vii.147). Gross total £47 14s. 9½d.

(ii) Gross annual value of castlewards

The figure for Linlithgow is taken from ER,vii.179-180, as the 1471 account does not distinguish between castlewards and blench farms. Figures in parenthesis show sums assigned to Friars.

Berwick £22 9s.; Edinburgh £22 10s.; Haddington £26 13s.
4d. (£20); Lanark £20 (£13 6s. 8d.); Linlithgow £6 16s.
8d. (£6 13s. 4d.); Roxburgh £39 3s. 4d. (£13 6s. 8d.)
Total £137 12s. 4d. (£53 6s. 8d.)

(iii) Crown rents and feu duties charged on sheriffs

Aberdeen (2 years) £6 13s. 4d.; Dumbarton £123 6s. 8d.;
Dumfries £30; Kincardine £16; Lanark £132 5s. 7d.;
Renfrew £10. Total £318 5s. 7d.

(iv) Issues of courts

Aberdeen (2 years) £6; Argyle £2; Berwick £3 16s.;
Carrick (3 years) £13 6s. 8d.; Clackmannan £4; Dumfries
£27 16s. 8d.; Kincardine £3 10s.; Selkirk £1 16s.;
Stirling £46 13s. 4d. Total £108 18s. 8d.
B. Gross charge (excluding arrears) and payments in the sheriffs' accounts, 1471 (ER,viii.1-41)

Payments include compositions and sums set off against arrears. Figures in parenthesis show number of years covered by account (if more than one).

<table>
<thead>
<tr>
<th>Charge</th>
<th>Comptroller</th>
<th>Treasurer</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>£  s. d.</td>
<td>£  s. d.</td>
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</tr>
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<td>Berwick</td>
<td>59 8 2</td>
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<td>- - -</td>
</tr>
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<td>Dumfries</td>
<td>123 7 6</td>
<td>- - 10</td>
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<td>Edinburgh</td>
<td>86 6 10</td>
<td>61 6 6</td>
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<tr>
<td>Elgin &amp; Forres</td>
<td>45 15 5</td>
<td>19 - -</td>
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<td>Powe</td>
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<td>33 3 4</td>
<td>6 5 -</td>
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<td>10 14 -</td>
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<td>Roxburgh</td>
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<td>Stirling</td>
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<td>Totals</td>
<td>1625 5 3</td>
<td>327 9 4</td>
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C. Sheriffs' accounts, 1501 (ER, xi. 301*–384*)

(i) Gross amount of casualties charged

The figures in parenthesis show allowances to the sheriffs set off against these sums.

Annandale £16; Argyll £5 6s. 8d.; Ayr £1017 13s. 4d. (£111); Banff £426 15s. 4d. (£29 6s. 8d.); Berwick £118 13s. 4d. (£93 6s. 8d.); Carrick £30 (£26 13s. 4d.); Clackmannan £8 (£6); Cunningham £5; Dumbarton £621 13s. 4d. (£621 13s. 4d.); Dumfries £266 13s. 4d. (£266 13s. 4d.); Elgin and Forres £23 15s.; Fifes £205 15s. 8d. (£7 6s. 9d.); Forfar £273 6s. 8d. (£146 13s. 4d.); Haddington 4s.; Inverness £834 13s. 4d.; Kincardine £20 (£15); Lanark £312 17s. 4d. (£310 6s.); Menteith £37 8s. (£10); Peebles £295 6s. 8d. (£272); Perth £428 6s. 8d.; Roxburgh £1167 3s. 2d. (£753 13s. 4d.); Strathearn £51 3s. 4d. (£40); Wigtown £179 16s. 8d. (£120). Total £9404 11s. 10d. (£5625 6s. 9d.).

(ii) Issues of courts

* Indicates sum fixed as composition.

Aberdeen £5*; Ayr £2 14s. *; Berwick £2 14s. *; Cunningham £2 14s. *; Dumbarton £9; Dumfries £7 7s. *; Elgin and Forres £8*; Haddington £3 12s. *; Inverness £20*; Kincardine £4; Kirkcudbright £2 14s.; Lanark £10 16s. *; Peebles £2 14s.; Perth £4; Renfrew £2 14s.; Roxburgh £2 14s. *; Strathearn £20; Wigtown £2 14s. * Total £121 7s.
D. Revenue from Ward lands

Gross and net revenue from the baronies of Auchterhouse, Eassie and Nevay, in the King's hands, 1505-1513. (ER,xii-xiii)

<table>
<thead>
<tr>
<th>Years</th>
<th>Gross Rental</th>
<th>Computed rents in kind</th>
<th>Payments to Comptroller</th>
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<td>1507-1508</td>
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<td>1508-1509</td>
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<td>1509-1510</td>
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<td>1510-1512</td>
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<td>100 8 11</td>
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<td>1512-1513</td>
<td>242 6 8</td>
<td>9 6 8</td>
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</tr>
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</table>

Average 240 6 8 40 14 1 107 5 8

* This figure includes grassums.
E. Annual gross and net revenue from burgh maill, 1497-1501

The figures are those for 1501 except for Aberdeen (1499), Cullen (1499), Cupar (1497), Dundee (1497) and Linlithgow (1497).

* Indicates that the burgh paid a sum in addition to its burgh maill.

Payments to the Church include second tithes (Aberdeen and Banff); assignments include pensions.

<table>
<thead>
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<th>Church</th>
<th>Assignments</th>
<th>Net amount</th>
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<td>5 6 8</td>
<td>16 13 4</td>
</tr>
<tr>
<td>Crail</td>
<td>11 - -</td>
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<td>5 - -</td>
</tr>
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<td>Cullen*</td>
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<td>12 6 8</td>
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<tr>
<td>Cupar</td>
<td>17 6 8</td>
<td>17 6 8</td>
<td>- - -</td>
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<td>Dumbarton</td>
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<td>13 7 8</td>
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<tr>
<td>Forfar</td>
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<td>8 13 4</td>
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<td>Inverkeithing</td>
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<td>- - -</td>
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<td>Inverness*</td>
<td>57 6 8</td>
<td>10 8 8</td>
<td>- - -</td>
</tr>
<tr>
<td>Irvine</td>
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<td>- - -</td>
<td>1 6 8</td>
</tr>
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<td>- - -</td>
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<td>2 - -</td>
<td>- - -</td>
</tr>
<tr>
<td>Linlithgow</td>
<td>5 - -</td>
<td>- 13 4</td>
<td>- - -</td>
</tr>
<tr>
<td>Montrose</td>
<td>16 - -</td>
<td>14 17 4</td>
<td>- - -</td>
</tr>
<tr>
<td>North Berwick</td>
<td>1 - -</td>
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<td>- - -</td>
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<tr>
<td>Peebles*</td>
<td>9 10 -</td>
<td>1 6 8</td>
<td>8 3 4</td>
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<tr>
<td>Perth</td>
<td>80 - -</td>
<td>69 5 4</td>
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<td>Renfrew</td>
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<td>Rutherglen</td>
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<td>11 - -</td>
<td>- - -</td>
</tr>
<tr>
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<td>5 - -</td>
<td>- - -</td>
<td>- - -</td>
</tr>
<tr>
<td>Stirling</td>
<td>16 - -</td>
<td>15 6 8</td>
<td>- - -</td>
</tr>
<tr>
<td>Wigtown</td>
<td>20 - -</td>
<td>6 13 4</td>
<td>- - -</td>
</tr>
</tbody>
</table>

Totals | 672 8 4 | 319 9 - | 206 4 - | 146 15 4 |
F. Customs accounts, 1471 (ER, viii.117-138)

(1) Gross customs on wool

Aberdeen £238 8s. 11d.; Ayr £2 4s. 6d.; Cupar £13 8s. 11d.;
Dunbar £2 1s. 1½d.; Dundee £162 1s. 1½d.; Edinburgh £1042
8s. 11d.; Haddington £131 8s. 11d.; Inverkeithing £10 6s. 8d.;
Kirkcudbright and Wigtown (2 years) £4; Linlithgow 15s. 7d.;
North Berwick £14 13s. 4d.; Perth £57 11s. 1½d.; Stirling
£18 13s. 4d. Total £1743 2s. 5½d.

(ii) Gross customs on skins (all types)

Aberdeen £17 6s.; Cupar £1; Dunbar £3 18s. 8d.; Dundee
£24 17s. 9½d.; Edinburgh £56 5s. 7d.; Haddington £16 9s.
4d.; Inverkeithing £7 1s. 6d.; Kinghorn £1; Linlithgow
£1 7s. 2½d.; North Berwick £5 12s.; Perth £10 2s. 9½d.;
Stirling £6 8s. 9½d. Total £151 9s. 2½d.

(iii) Gross customs on hides

Aberdeen £15 18s. 1d.; Ayr £8 5s. 4d.; Cupar £2 13s. 4d.;
Dundee £14 12s.; Edinburgh £57 5s. 1d.; Haddington £1 4s.;
Inverkeithing £4 18s. 8d.; Inverness (4 years) £42 14s. 8d.;
Irvine (2 years) £8; Kinghorn 10s. 8d.; Linlithgow £1
12s.; North Berwick 9s. 4d.; Perth £1 14s. 8d.; Stirling
£14 4s. 8d. Total £183 19s. 2d.

(iv) Gross customs on cloth

Aberdeen £4 18s.; Ayr £2 10s.; Dundee £11 19s. 11d.;
Edinburgh (½ year's tack duty of cloth and salt) £80;
Haddington £6 6s.; Irvine (2 years) £1; Kirkcudbright and
Wigtown (2 years) £66 6s.; Linlithgow £3 3s.; Perth £5 8s.;
Stirling 11s. Total £182 1s. 11d.

(v) Gross customs on salmon

Aberdeen £10 4s.; Berwick £26 11s.; Montrose £9; Perth
£5 14s. Total £51 9s.

(vi) Gross customs on fish (excluding salmon)

Berwick £1 3s. 6d.; Crail and Ravenscraig £16 15s. 6d.;
Montrose £14 1s.; North Berwick £2 8s. Total £34 8s.

(vii) Total customs for each port

Figures in parenthesis show net customs after deduction
of allowances for exempt goods, sums assigned and fees of
customsmen and toners.

Aberdeen £331 15s. 4d. (£321 5½d.); Ayr £12 19s. 10d.
(£12 15s. 4½d.); Berwick £50 8s. 6d. (nil); Crail and
Ravenscraig £17 19s. 6d. (£17 13s. 6d.); Dunbar £6 9s. 5½d.
113.

£6 7s. 2d.; Dundee £213 9s. 11d. (£116 2s.); Edinburgh £1135 9s. 7d. (£753 14s. 3½d.); Edinburgh (2 year's tack duty of cloth and salt) £80 (£52 13s. 4d.); Edinburgh (English goods) £22 7s. 2d. (£21 19s. 9d.); Haddington £155 8s. 3d. (£81 16s. 10½d.); Inverkeithing £22 6s. 5d. (£21 18s. 4½d.); Inverness (4 years) £42 14s. 8d. (£42 6d.); Irvine (2 years) £18 15s. (£18 11s. 7d.); Kinghorn £1 10s. 8d. (£1 10s. 2d.); Kirkcudbright and Wigtown (2 years) £99 12s. 8d. (£91 5s. 11d.); Linlithgow £6 17s. 9½d. (£6 15s. 6½d.); Montrose £23 1s. (£22 13s. 4d.); North Berwick £23 5s. 4d. (£22 17s. 6d.); Perth £30 10s. 7d. (£42 10s. 2d.); Stirling £40 7s. 9¾d. (£38 6s. 1¾d.) Total £2402 11s. 3½d. (£1692 14s. 3d.)
G. Gross customs on principal commodities exported, 1542
(ER,xvii.457-464)
Amounts are given to the nearest shilling.

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<th>Hides</th>
<th>Cloth</th>
<th>Salmon</th>
<th>Fish&lt;sup&gt;(2)&lt;/sup&gt;</th>
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<td>360 12</td>
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<td>45 13</td>
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<td>Inverness etc.</td>
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<td>30 -</td>
<td>1 4</td>
<td>-</td>
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<td>-</td>
<td>3 16</td>
<td>12 13</td>
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<tr>
<td><strong>Total</strong></td>
<td>1600</td>
<td>16&lt;sup&gt;(4)&lt;/sup&gt;</td>
<td>710</td>
<td>497 16</td>
<td>862 19</td>
<td>752 1&lt;sup&gt;(5)&lt;/sup&gt;</td>
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</tbody>
</table>

(1) All types of skins.
(2) All types of fish except salmon.
(3) Customs leased.
(4) Deduct £12 18s. for exempt wool.
(5) Deduct £4 16s. for salmon customed at Perth.
(6) No account for 1542. In 1541 30s. for skins and hides, 12s. for cloth and 6s. for herring.
(7) Customs entirely from salt.
H. Gross and net customs, 1542 (ER, xvii, 457-464)

Sums assigned to the Church, pensions, and fees of customs and troons and net amount paid to the Comptroller. (To nearest shilling.)

<table>
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<th>Gross</th>
<th>Church</th>
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<th>Fees $(1)$</th>
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<td>- -</td>
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</tr>
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<td>Banff $(2)$</td>
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<td>- -</td>
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<td>1 8</td>
</tr>
<tr>
<td>Cupar</td>
<td>16</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
</tr>
<tr>
<td>Dumbarton</td>
<td>17 6</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
</tr>
<tr>
<td>Dundee</td>
<td>400 10</td>
<td>25 13</td>
<td>66 13</td>
<td>13 7</td>
</tr>
<tr>
<td>Dysart</td>
<td>67 8 $(3)$</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
</tr>
<tr>
<td>Edinburgh</td>
<td>3078 17 $(4)$</td>
<td>36 13</td>
<td>159 -</td>
<td>56 -</td>
</tr>
<tr>
<td>Haddington</td>
<td>100 15</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
</tr>
<tr>
<td>Inverkeithing $(4)$</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
</tr>
<tr>
<td>Inverness</td>
<td>158 17</td>
<td>- -</td>
<td>- -</td>
<td>22 13</td>
</tr>
<tr>
<td>Irvine</td>
<td>95 9</td>
<td>- -</td>
<td>- -</td>
<td>- -</td>
</tr>
<tr>
<td>Kinross etc.</td>
<td>40 17</td>
<td>- -</td>
<td>- -</td>
<td>- 14</td>
</tr>
<tr>
<td>Kirkcudbright</td>
<td>12 13</td>
<td>3 7</td>
<td>- -</td>
<td>- 4</td>
</tr>
<tr>
<td>Linlithgow</td>
<td>43 9</td>
<td>- -</td>
<td>- -</td>
<td>4 14</td>
</tr>
<tr>
<td>Montrose</td>
<td>75 18</td>
<td>- -</td>
<td>26 13</td>
<td>1 5</td>
</tr>
<tr>
<td>Newhaven of Preston</td>
<td>5 4</td>
<td>- -</td>
<td>- -</td>
<td>- 2 $(5)$</td>
</tr>
<tr>
<td>Perth</td>
<td>139 5</td>
<td>36 -</td>
<td>40 -</td>
<td>2 7</td>
</tr>
<tr>
<td>Pittenweem</td>
<td>432 10</td>
<td>- -</td>
<td>- -</td>
<td>14 8</td>
</tr>
<tr>
<td>Stirling</td>
<td>54 7</td>
<td>1 -</td>
<td>- -</td>
<td>2 18</td>
</tr>
<tr>
<td>Wigtown</td>
<td>29 16</td>
<td>- -</td>
<td>- -</td>
<td>- 11</td>
</tr>
<tr>
<td>Total</td>
<td>5305 19 $(6)$</td>
<td>102 13</td>
<td>359 -</td>
<td>158 16</td>
</tr>
</tbody>
</table>

$(1)$ In certain cases the Auditors gave an allowance in addition to the statutory fees.

$(2)$ Accounted for 8 years' tack duty but the last year only is shown here.

$(3)$ Deduct £12 18s. for exempt wool and £12 for goods customed elsewhere.

$(4)$ Did not account. In 1541 customs amounted to £2 8s. gross (£2 7s. net).

$(5)$ 24s. paid for making a seal.

$(6)$ Deduct £24 18s. overcharged in Edinburgh account.
I. The Comptroller's receipts from the crown lands

(i) 24 Sept. 1449 - 27 Aug. 1450 (ER, v.391-5)

From bailiwicks extra (i.e. Atholl, Bute and Arran, Carrick, Cowal, Kilbride) £132 19s.

Extra rotulos (rents)

Strathearn £187 12s.; Brigland (Strathearn) £2; Brechin etc. £170; Dunonald £3 10s.; Fife £430 12s.; Auld Lindores (Fife) £47 13s. 4d.; Collessie (Fife) £26 13s. 4d.; Dunmuir (Fife) £29 10s.; Halls of Airth and Leckie £35 19s.; Linlithgowshire £77 3s. 6d.; Mar etc. £220; Menteith and Strathgartney £81 16s. 7d.; Methven £206 2s. 1d.; Little Patrick £5; Polkauff 16s.; Teringen £9 6s. 6d.; Strathurd and Kinclaven £46 16s. 8d. Total £1712 15s.

Extra rotulos (grassum)

Strathearn £50; Brechin etc. £53; Balbreckie (Fife) £20; Bothkennar (Menteith) £4; Dunbarney (Menteith) £10 13s. 4d.; Little Partick £20; Strathurd and Kinclaven £26 6s. 8d.; Ralph Leich's lands £2. Total £61.

Extra rotulos (rents in kind)

Cessintully (Menteith) £35 17s. 6d.; Bothkennar (Menteith) £12 16s.; Cornton (Menteith) £6; Strathurd and Kinclaven £11. Total £66 13s. 4d.

Total receipts £1840 8s. 6d.

(ii) 1 Nov. 1491 - 4 Aug. 1492 (ER, x.373-5)

From bailiwicks extra

Extra rotulos £218 17s. 4d.

Less(1) 77 16 8

Earldom of March

Allowed to chamberlain of Fife

From tacksman of Orkney

£2581 19 6

(1) Less sum charged for skins etc. in Household.
(iii) 1 Dec. 1496 - 9 Aug. 1497 (Misc. of Scottish Hist. Soc. ix. 70-1)

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From ballivi ad extra</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents of Fife</td>
<td>3654</td>
<td>15</td>
<td>11</td>
</tr>
<tr>
<td>Rents and grassums of Galloway</td>
<td>1220</td>
<td>19</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£5015</strong></td>
<td><strong>14</strong></td>
<td><strong>3</strong></td>
</tr>
</tbody>
</table>

(iv) 12 Sept. 1502 - 5 Sept. 1503 (ER, xii. 177-180)

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From ballivi ad extra</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extra rotulos</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot; &quot;</td>
<td>4811</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>&quot; &quot;</td>
<td>834</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>&quot; &quot;</td>
<td>212</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>£505 5s. 0d.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less (1)</td>
<td>213</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>113</td>
<td>18</td>
<td>6</td>
</tr>
<tr>
<td><strong>Extra rotulos</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less (2)</td>
<td>30</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Less sum charged for Kirkliston (not crown lands).</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(v) 1 Sept. 1508 - 1 Aug. 1509 (ER, xiii. 252-3)

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From ballivi ad extra</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extra rotulos</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>£219 14s. 2d.</td>
<td>8992</td>
<td>17</td>
<td>2½</td>
</tr>
<tr>
<td>Less (3)</td>
<td>174</td>
<td>14</td>
<td>2</td>
</tr>
<tr>
<td><strong>Rents of North Kintyre</strong></td>
<td></td>
<td>48</td>
<td></td>
</tr>
<tr>
<td><strong>Rents of Kintore</strong></td>
<td></td>
<td>16</td>
<td></td>
</tr>
<tr>
<td><strong>Rents of King's Meadow</strong></td>
<td></td>
<td>13</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£9244</strong></td>
<td><strong>18</strong></td>
<td><strong>8½</strong></td>
</tr>
</tbody>
</table>

(1) Less payment by burgh of Cullen.
(2) Less £30 charged for tallow.
(3) Less sum charged for Kirkliston (not crown lands).
(vi) 25 Aug. 1535 - 9 Sept. 1536 (ER,xvi.480-480G.)

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From ballivi ad extra</td>
<td>3511</td>
<td>14</td>
<td>6</td>
</tr>
<tr>
<td>Extra rotulos</td>
<td>1234</td>
<td>16</td>
<td>8</td>
</tr>
<tr>
<td>Grassums</td>
<td>237</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>Entries (feuars)</td>
<td>374</td>
<td>16</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£5538</strong></td>
<td>9</td>
<td>8</td>
</tr>
</tbody>
</table>

(vii) 24 Sept. 1537 - 18 Sept. 1538 (ER,xvii.158-60)

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From ballivi ad extra</td>
<td>8124</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Extra rotulos</td>
<td>527</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>Less(1)</td>
<td>58</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grassums and new entries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot; (Glamis)</td>
<td>105</td>
<td>19</td>
<td>9</td>
</tr>
<tr>
<td>Rents of Cowal etc.</td>
<td>23</td>
<td>13</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£8998</strong></td>
<td>-</td>
<td>10</td>
</tr>
</tbody>
</table>

(viii) 18 Sept. 1539 - 6 Sept. 1540 (ER,xvii.273-5)

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>From ballivi ad extra</td>
<td>8132</td>
<td>9</td>
<td>9½</td>
</tr>
<tr>
<td>Extra rotulos</td>
<td>8256</td>
<td>18s</td>
<td>2d.</td>
</tr>
<tr>
<td>Less(2)</td>
<td>7064</td>
<td>2</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£9325</strong></td>
<td>5</td>
<td>4½</td>
</tr>
</tbody>
</table>

---

(1) From custumars of Banff and bailies of Nairn.
(2) Sums received from King, rents of Glen and other receipts, not from crown lands.
J. Revenue from Crown lands, 1542

Gross money rent charged in the Exchequer rolls.

The figures in parenthesis show the sums charged upon the Comptroller, including those arising from the sale of rents in kind.

* indicates that the figure is for the last year of an account covering a longer period.

North of the Forth

Cullard £16 18s. 4d. (£17 18s. 4d.); Glamis £441 5s. 10d. (£893 17s. 7d.); Discher and Toyer £129 14s. 8½d. (£89 16s. 8½d.); Belhelvie £253 6s. 8d. (£230 13s. 4d.); Kincleven £359 11s. (£209 10s.); Strathdee etc. £278 7s. 6d. (£274 1s. 6d.); Brechin and Navar £333 6s. 8d. (£316 12s.); Fettercairn £77 5s. (£56 2s. 4d.); Trouterness £160 (£160); Coule £10 (£9 15s.); Ross £314 15s. 8d. (£153 15s.); Ardeanach £208 17s. 2d. (£65 2s. 8d.); Bute £333 6a. 8½d. (£316 12s.).

South of the Forth

Little Cumbrae £3 6s. 8d. (£3 6s. 8d.); Douglas £312 5s. 4d. (£366 6s.); Linlithgowshire £189 6s. 4d. (£207 18s. 5d.); Kingscavil (£linlithgowshire) £22 10s. (£48 6s. 6½d.); Carrick etc. £179 6s. 10d. (£122 6s. 10d.); Cowal etc. £72 6s. 8d. (£120 6s. 8d.); Dunbar £71 6s. 8d. (£14 13s. 4d.); Galloway £1082 8s. 8d. (£1030 17s. 8d.); Teringen £21 (£21); Duncow £82 13s. 4d. (£82 13s. 4d.); Kilbride £60 13s. 4d. (£46 13s. 4d.); Trabeach £102 15s. 4d. (£102 13s. 4d.); Drafan etc. £7 19s. 4d. (£111 2d.); Avendale £386 2s. 10d. (£373 19s. 10d.); Ettrick Forest £2743 16s. 8d. (£1316 16s. 4d.); March £152 (£152); Kilmarnock etc. £537 3s. 9d. (£552 4s. 5d.); Stirlingshire £369 1s. 1d. (£512 11s. 1ld.); Tantallon £106 13s. 4d. (£106 13s. 4d.); Ballenciuff £49 2s. 1ld. (£nil); Stewarton £94 6s. 8d. (£150 13s. 4d.); Cockburnspath £20 (£20). Total £7424 13s. 9d. (£6378 1s. 1½d.).

Total gross rent £16,298 19s. 10½d.

Comptroller's receipts £14,947 9s. 7½d.

Note: The gross rent does not include certain lands (e.g. King's Meadow) which did not appear in the property roll.

The Comptroller's receipts extra rotulos cannot be ascertained.
K. Approximate net ordinary revenue

The sums charged in the accounts of the Treasurer and Comptroller provide the only reliable guide to the net revenue of the crown. By the end of James V's reign, however, extraordinary revenue, for which no accurate figures can be produced, amounted to very considerable sums. The total crown revenue for 1539-1540 was probably much greater than the ordinary revenue.

(i) Sept. 1507 - Aug. 1508 (TA, iv.13, 141; ER, xiii.118-9)

<table>
<thead>
<tr>
<th>Treasurer</th>
<th>Gross charge</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Less Overcharge</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extraordinary revenue (1)</td>
<td>1865 19s.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net amount</td>
<td></td>
<td>1,915</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>Comptroller</td>
<td>Gross charge</td>
<td>16,159</td>
<td>8</td>
<td>7</td>
</tr>
<tr>
<td>Less received from Treasurer</td>
<td>5,271</td>
<td>10</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Total ordinary revenue</td>
<td></td>
<td>£18,167</td>
<td>4</td>
<td>½</td>
</tr>
</tbody>
</table>

(ii) Aug. 1525 - Aug. 1526 (TA, v.251; ER, xv.285, 295)

<table>
<thead>
<tr>
<th>Treasurer</th>
<th>Gross charge</th>
<th>£</th>
<th>s.</th>
<th>d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Campbell (2)</td>
<td>3,452</td>
<td>10</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Master of Glencairn</td>
<td>953</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>£4,406</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Comptroller</td>
<td>Gross charge</td>
<td>8,556</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>Additional charge</td>
<td>494</td>
<td>6</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Less received from Treasurer</td>
<td>321</td>
<td>6</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Total ordinary revenue</td>
<td></td>
<td>£9,905</td>
<td>10</td>
<td>9</td>
</tr>
</tbody>
</table>

Less received from Treasurer

| £3,729 | 4 | 1  |

Total ordinary revenue

| £13,115 | 4 | 2  |

(1) Revenues of archbishopric of St. Andrews.
(2) The Treasurership changed hands during the year.
(iii) Sept. 1539 - Sept. 1540 (TA, vii. 250; ER, xvii. 273, 276, 296)

<table>
<thead>
<tr>
<th>Treasurer</th>
<th>Net charge</th>
<th>£ s. d.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>28,210 11 4½</td>
</tr>
<tr>
<td>Comptroller</td>
<td>Gross charge</td>
<td>23,224 6 5</td>
</tr>
<tr>
<td></td>
<td>Additional charge</td>
<td>1,302 5 7</td>
</tr>
<tr>
<td></td>
<td>Less extraordinary revenue (1)</td>
<td>6,780 14 -</td>
</tr>
<tr>
<td></td>
<td>£24,526 12 -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>£17,745 18 -</td>
<td></td>
</tr>
<tr>
<td>Total ordinary revenue</td>
<td>£45,956 9 4½</td>
<td></td>
</tr>
</tbody>
</table>

(1) £2,000 received from King, £1,000 from bishop of Moray, £3,780 14s. for rents of Gien.
Sources and Bibliography

I. Manuscript sources

(a) Scottish Record Office

(i) Exchequer

Owing to new accessions and the sorting of previously uncataloged material, the classification of these records in M. Livingstone's Guide to the Public Records of Scotland is now obsolete. Re-classification is still in progress. The following main groups of Exchequer records have been consulted:

Pre-Union: Accounts (Various); Acts of the Lords Auditors of Exchequer (Exchequer Register); Burgh Common Good Accounts; Comptrollers' Accounts; Customs Books (First series); Customs Cockets; Customs (Papers and Accounts); Despences de la Maison Royale; Eques; Exchequer Rolls; Household Papers; Libri Domicilii; Libri Emptorum; Masters of Works Accounts; Petitions and Processes; Register of Signatures (Exchequer or Treasurer's and Comptroller's); Rentalia Domini Regis; Rentals (Misc.) Responde Books; Treasurer's Accounts; Treasurer's Accounts (Leven and Melville series); Warrants of the Exchequer Register.


(ii) Chancery Records

Responde Book.

(iii) Council (Court of Session)

Acta Dominorum Concilii; Acta Dominorum Concilii et Sessionis; Acts and Decrees.

(iv) Crown Office

Writs.

(v) Justiciary

Court Book (Old Series).
(vi) Parliament
Register of the Committee for the Common Burdens.

(vii) Burgh Records
Peebles, Accounts; Perth, Charters; St. Andrews, Black Book, Charters.

(viii) Private Muniments etc.
Register House Charters; Register House Charters (Supplementary); Ailsa Muniments; Boyd Papers; Breadalbane Muniments; Carnock and Flean Papers; Drummond Castle Muniments; Elibank Writs; Erroll Charters; Lord Forbes Papers; Galloway Charters; King James VI Hospital (Perth) Muniments; John Maagregor Collection (Writs); Mackintosh Muniments; Makgill Charters; Maitland Thomson Notebooks; Mar and Kellie Muniments; Mey Papers; Morton Papers; Richmond and Gordon Muniments; Yester Writs.

(b) National Library of Scotland
Charter No. 3; Advocates' Charters No. 11/2, B.13; Gask Charters; Advocates' MSS, 17.1.5, 31.3.6, 31.3.15, 34.2.17, 34.4.15.

(c) Edinburgh University Library
Laing MSS I. 1, 4.

(d) British Museum
Harleian MS 4612.

(e) Other sources
Erroll Charters (penes Countess of Erroll). Ochtertyre Papers (per National Register of Archives).

II. Printed works

(a) Public Records
Accounts of the Collectors of the Thirds of Benefices, 1561-1572 ed. G. Donaldson (Scottish History Society 1949)
Accounts of the Lord High Treasurer of Scotland, 11 vols. (1877, 1900-1916)
Accounts of the Masters of Works, Vol i. (1957)
Acta Dominorum Concilii (Acts of the Lords of Council in Civil Causes) 1468-1495 (1839)
Acta Dominorum Concilii, 1501-1503, ed. J. A. Clyde (Stair Society, 1942)
Acta Dominorum Concilii et Sessionis, 1532-1533, ed. I. H. Shearer (Stair Society 1950)
Acts of the Lords of Council in Civil Causes, 1496-1501 (1918)
Acts of the Lords of Council in Public Affairs, 1501-1554 (1932)
Acts of the Parliaments of Scotland, Vols. i-iv, xi (1844, 1845-6, 1875)
Criminal Trials in Scotland, ed. R. Pitcairn, Vol. i (1833)
Excerpta et libris domicilii domini Jacobi Quinti Regis Scotiae 1525-1533 (Bannatyne Club 1856)
Exchequer Rolls of Scotland, 23 vols. (1878-1908)
Parliamentary Records of Scotland, Vol. i (Suppressed edition 1804)
Register of the Privy Council of Scotland (First series), Vols. i-v (1877-1882)
Registram Magni Sigilli Regum Scotiae, Vols. i-iv (1912, 1882-6)
Registerum Secreti Sigilli Regum Scotiae (Register of the Privy Seal of Scotland), Vols. i-iii (1908-1936)

(b) Burgh Records

Extracts from the Council Register of the Burgh of Aberdeen, 1398-1570 (Spalding Club 1844)
"Extracts from the Registers of the Burgh of Aberdeen": "Extracts from the accounts of the burgh of Aberdeen", Miscellany of the Spalding Club, Vol. v (1852)
Charters and other documents relating to the City of Edinburgh, 1124-1540 (Scottish Burghs Records Society 1871)
Edinburgh Records: The Burgh Accounts, Vol. i (1899)
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