



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



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ABSTRACT

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

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1. Introduction

The primary objective of this paper is to consider the role of the general and provincial chapters (hereafter 'Chapters') of the English Black Monks in the development and maintenance of accounting, financial and management controls within Benedictine monasteries in England in the later Middle Ages. These Chapters comprised gatherings of the heads of all Benedictine houses within a particular ecclesiastical jurisdiction and they had the power to issue statutes binding upon all members of the Chapter. This paper reviews the statutes issued by the Chapters and the means employed to ensure their observance, using the proceedings of and documents produced by the Chapters as edited by Pantin (1931, 1933, 1937), who drew together material from the chronicles, registers, letter books and archives of numerous monastic houses (1927, p. 196).

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Unfortunately the comprehensive set of records which was to be preserved at St. Andrew's Priory, Northampton, has not survived (Pantin, 1927, p. 196). The records collected and transcribed by Pantin are in Latin and have not been translated into English, which may explain why they have not yet come to the attention of accounting historians as a fruitful source to explain the diffusion of accounting and financial management practices within monastic houses in the thirteenth century and later.

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

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

After a brief review of existing literature and a consideration of the perceived ongoing need for monastic reform in the Middle Ages, the paper explains the rationale for and process of the Chapters. It then reviews the surviving materials from the Chapters for provisions relating to accounting, financial and management controls. Finally the efficacy of these provisions is considered in a section on their enforcement. A major element in the attempt to ensure adherence to the statutes issued by the Chapters was the visitation in which representatives appointed by the Chapters visited individual monasteries as inspectors and used extensive lists of questions to interrogate every member of the monastic community to assess the spiritual and temporal life of the house. Fortunately some of these questions and the responses given have survived and form the basis of Section 6 of this paper.

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

2. Literature review

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

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

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