IV.

NOTE ON THE "SEAFIELD TALLY STICK."

BY JOHN W. M. LONEY, F.S.A.Scot.

For many years there has been kept in the joiner's shop at Cullen House, in the county of Banff, what was thought to be an old measuring rod. As a curiosity it was sent here for identification. It was at once recognised as an Exchequer Tally Stick in a complete state of preservation (fig. 1), and as at present there are only a few such tally sticks in the National Museum, it is satisfactory to record

![Fig. 1. The Seafield Tally Stick.](image)

that, for its safe-keeping, the Trustees of Caroline, Countess of Seafield, have agreed to deposit this specimen as on loan from them.

The tally sticks in the Museum are: (1) an inscribed specimen dated 1778 and 1793, (2) another specimen of small size and apparently much older, without inscription, but of great interest, inasmuch as both duplicates are present, and (3) a good specimen recorded as having come from the Bombay Treasury Record Office, with a long inscription in Latin and of the time of King Charles II., and of interest as being a "right-hand" stick, a term of my own which I shall explain immediately.

The name "Tally Stick" is given to the notched sticks which, till the beginning of the nineteenth century, were used in England for keeping accounts in Exchequer, answering the double purpose of receipts and public records.¹ They are described as well-seasoned rods of hazel or willow, incised with notches on top (or bottom as required), which notches differed in breadth as standing for a penny, a shilling,

a pound, twenty pounds, a hundred pounds, and a thousand pounds, and on each side was written the name of the payer and the date of the transaction. The whole rod was apparently marked towards the ends on each side with a line of punctures, inside of which it was sawn across diagonally for half its breadth; thereafter the middle part of the rod was cleft vertically lengthwise through the centre, leaving the thickness at each end. This was done by means of knife and mallet so that, in rending the rod in twain, each piece became a tally stick, containing a half of every notch and one of the written sides. For practical purposes in reference and comparison I find it useful to describe the tally sticks so obtained as the “right-hand” and “left-hand” sticks respectively—the growth of the wood in the latter being from the root upward, and of the former downward—in both the written inscriptions fall to be read from left to right, but in the “right-hand” stick the notches must be read backwards, namely, from right to left. One stick was retained by the payer as his receipt, while the other was preserved in Exchequer, and further procedure in the transaction so recorded was not possible until the two sticks were produced and fitted together and identified as “twin” sticks.

This clumsy and cumbrous form of accounting derived its unknown origin in the days long before banking systems were brought into being, but none the less the practice was maintained in Exchequer procedure until little more than a century ago, and that notwithstanding an Act of George III. in 1783 decreeing its discontinuance.

Of the use of tally sticks in Scotland I have not found definite proof. It is stated that at the Union of the Parliaments of England and Scotland (when the Exchequer system of this country was drastically altered and revised) a store of hazel rods for tallies was sent to Edinburgh, but never used. On the other hand, Dr Maitland Thomson, in writing of Exchequer matters in Scotland, asserts that “of Tallies, we hear nothing.” Certain it is that the existence of the stock of unused tally rods to any extent is unknown at the Register House, where the unarranged and unindexed mass of Exchequer documents of earlier days were deposited after the Union, though there are quite a number of tally sticks there, which have been used, but I cannot say in Scotland.

There are two tally sticks on exhibition in the Royal Scottish Museum which were given as specimens by Mr James Oldham, London, in 1873. They are dated respectively 4th January 1819 and 3rd April 1819. The first is a “left-hand” stick and has not been well split, for its counterpart (the “right-hand” stick) must have tapered off to

1 The Public Records of Scotland, 1922, p. 86.
a very fine edge. The core in the left-hand stick is only visible for about one-third of the length of the fissure. It is dated on the bottom, duly notched, and bears a Latin inscription. The second is of the same type as the first, better split, but again the counterpart must have been much thinner and lighter. It also is dated on the bottom, and notched and inscribed in like manner.

The dates of 1822 and 1823 on the Seafield Tally Stick, and on several of the other sticks I have seen, are after the date when their use was presumed to have been discontinued. This can be accounted for by the fact that, despite King George's order, tallies were used in the Exchequer up to as late as 1827 in giving receipts to accounting officers for interim payments on account.¹

Be that as it may, it is an historic fact that the use of tally sticks in any way had been discontinued prior to 1834, in which year the Exchequer collection of tally sticks was ordered to be destroyed, and the overheating of the stove within the precincts of the House of Lords, in which they were burned, caused the conflagration in which the old Houses of Parliament were destroyed.

It may, therefore, be assumed that the extant tally sticks are mostly, if not wholly, payers' duplicates, and that the Seafield specimen and the first of those already in the Museum, and those in the Royal Scottish Museum, are of this type. May a distinction be surmised between "left-hand" sticks retained by or given up to payers, and "right-hand" sticks, which from their lighter form and having to be read backwards (i.e. from right to left) may have been more conveniently retained in Exchequer? If, as is stated, the Bombay stick came from the Bombay Treasury Record Office (presumably an Exchequer Department) its "right-hand" type would support this suggestion.

The inscriptions on the Seafield specimen begin with a symbol or monogram which admits of various interpretations. The name of the payer is given as "Geo: Gul°. Ricketts Ar." (which seems to be a contraction for "Armiger," namely, Esquire). There follows: (1) the contraction "Rec. Gen1." which may be read as Receiver General, and (2) "Assess. Tax 1822." At the end, the word "Hants," and underneath we find the date "28th Feby. 1823." Hampshire seems to be the locus, as "Midd." (that is Middlesex) is in the corresponding places on the specimens in the Royal Scottish Museum.

I have not identified the name of the payer beyond finding in the Dictionary of National Biography that Sir Henry Ricketts (1802-1886) of the Indian Civil Service is described as the third son of George

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(4) By the Misses Young of Burghead, 7 Great Stuart Street, Edinburgh.

Symbol Stone of grey Sandstone, roughly rectangular, measuring 3 feet 11¾ inches in length, 1 foot 10½ inches in width, and 8¾ inches in greatest thickness (fig. 1). On one side, near the top, is a bird—a swan or a goose—with head and neck bent backwards, the head, which looks towards the tail, resting on the middle of the back; below is the fish symbol. On the other side is a crescent with an oval indentation on the concave side, the crescent with V-shaped floriated rods symbol next it, and then the mirror symbol, and what looks like a comb with the teeth on one side only, opposite the handle to the left, these four symbols being placed upside down as compared with the bird and fish symbols on the other face. All the designs are incised. Part of one end of the slab seems to have been broken off, as a portion of the ring forming the end of the handle of the mirror is broken away. Found in 1894 on the farm of Easterton of Roseisle, Burghead, Morayshire,
where it formed the western side of a cist-like structure. (See The Reliquary, 1925, p. 125, Proceedings, vol. xxix. p. 449, and Early Christian Monuments, part iii., p. 124, figs. 130 and 130a.)

(5) By THE MACKINTOSH OF MACKINTOSH, Moy Hall, Inverness-shire.
Symbol Stone of light red Sandstone, of rude oblong shape, measuring 3 feet 10½ inches in length, 2 feet 2½ inches in breadth, and 7½ inches in thickness (fig. 2). On one face are the spectacle ornament with Z-shaped floriated rods, the circles forming the so-called eyes being formed of three circles, the outer two being concentric and the inner one eccentric, as it is placed nearer the inner side; above is the crescent symbol with divergent floriated rods, and to its left a symbol consisting of a circle and an almost straight line running perpendicularly through and beneath its centre. As the stone is imperfect here it is not known if the line completely bisected the circle or started at the centre. Found at Invereen, Moy, Inverness-shire, in 1932.

(6) By ROBERT B. ROBERTSON, M.V.O., F.S.A.Scot.
Brass Pin, 2¼ inches in length, the head formed by a brass cast of an early coin of Istrus showing two male faces side by side, the one on the right inverted.

Leather Shoe, found sticking up through the surface of the ground on the hill above Dale, Delting, Shetland.

(8) By JOHN R. FORTUNE, Corresponding Member.
Thirty-one Implements of grey and dark Flint, and one of brown colour, consisting of five arrow-heads, one barbed and stemmed, measuring 1 inch by ½ inch; two triangular, measuring 1½ inch by ½ inch
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and 1\(\frac{1}{2}\) inch by 1\(\frac{1}{8}\) inch; and two leaf-shaped, wanting the point, measuring 1 inch by \(\frac{3}{4}\) inch and \(\frac{3}{4}\) inch by \(\frac{7}{8}\) inch; two Triangular Tools, tranchet-shaped at base, measuring 1\(\frac{1}{4}\) inch by 1 inch and 1\(\frac{1}{4}\) inch by 1\(\frac{1}{2}\) inch; ten Scrapers, measuring 2\(\frac{1}{4}\) inches by 1\(\frac{1}{4}\) inch, 1\(\frac{1}{4}\) inch by 1\(\frac{1}{8}\) inch, 1\(\frac{3}{8}\) inch by 1\(\frac{1}{4}\) inch, 1\(\frac{1}{8}\) inch by 1\(\frac{1}{4}\) inch, 1\(\frac{1}{4}\) inch by 1\(\frac{1}{2}\) inch, 1\(\frac{1}{4}\) inch by \(\frac{3}{4}\) inch, 1\(\frac{1}{4}\) inch by 1 inch, 1\(\frac{1}{4}\) inch by \(\frac{3}{4}\) inch, 1\(\frac{1}{4}\) inch by 1\(\frac{1}{4}\) inch, and \(\frac{3}{4}\) inch by 1\(\frac{1}{2}\) inch; two end Scrapers, measuring 1\(\frac{1}{4}\) inch by 1\(\frac{1}{2}\) inch and 1\(\frac{1}{4}\) inch by 1 inch; five Knives, measuring 1\(\frac{1}{4}\) inch, 1\(\frac{3}{8}\) inch, 1\(\frac{1}{8}\) inch, 1\(\frac{1}{4}\) inch, and 1\(\frac{1}{4}\) inch in length; and seven worked Flakes. Found by the donor on Airhouse, Oxton, Berwickshire.

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   The Exodus of Israel, its Date and Historical Setting. Leeds, 1933.

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(10) By Thomas Sheppard, M.Sc., F.S.A.Scot., the Author.

(11) By Robert Dinwiddie, the Publisher.
The Gallovidian Annual, 1933. Dumfries, 1933.

The following Communications were read:—