

Book I.
Title XXXII.

Concerning the office of the Count of the Imperial Exchequer.
(De officio comitis sacrarum largitionum.)

1.32.1. Emperors Arcaius, Honorius, to Limenius, Count of the Imperial Exchequer.

It should be the special care of the palatine officials that scribes (notarii) sent at their peril, report the negligence of governors (judices), if the facts should warrant it, so that their negligence may not go unpunished.

1. Governors, too, should report those whom they see more intent on their private advantage than on the public good.

2. They shall also send quarter-yearly reports to the palatine office, and the gold collected shall be sent without delay to the treasuries.

Given at Milan, February 27 (401).

Note.

The count of the imperial exchequer was literally called the Count of the Sacred Largess. The term arose from the fact that everything which the emperor did was sacred, and because the money paid from the imperial exchequer theoretically proceeded from the emperor, and whatever he paid out was a largess, a gift. This count was what is sometimes called one of the ministers of finance of the empire—the count of the crown domain mentioned in the next title being the other. It is a matter of fact there were three, for the praetorian prefect should be added to them, he receiving the largest amount of taxes paid—the annona, tax in kind, or the payment in money into which it was commuted. The count of the crown domain controlled most of the imperial domains.

The employees in the offices of the ministers of finance went under the common name of palatini, as already stated. The governors were in charge of the collection of all the taxes and rents due the government. Note C. 10.19.9. As to four-monthly reports, which were required to be sent by a number of officials, see C. 1.42.1 note and references. Gold collected was required to be sent to the imperial treasuries promptly. C. 10.23.1; C. 10.72.7.

Reference in the foregoing law is made to scribes being sent into the provinces. The bureaus and clerks in the office of the ministers of finance are fully described in C. 12.23. The scribes (here referred to as notaries, see note C. 12.7.1) were probably the messengers (mittendarii) mentioned in C. 12.23. While the governors were in charge of the collection, the central departments of the government to whom the taxes were due, naturally sent out agents to the provinces in order to urge the governors to see that the collection was made promptly and fully. They were required to deal with the governors and not the land owners directly. See note C. 10.19.9; C. 10.23.2.

The ministers of finance, in addition to having an official staff and various bureaus and clerks in their office at the capital of the empire also had agents in the various provinces, namely comptrollers (rationales) and procurators, who kept accounts and kept in touch with the collection of the public dues. They, too, had certain judicial functions connected with matters of taxation and renters. These subjects are fully dealt with in C. 3.26, and see headnote thereto.