

Book X.
Title VI.

Bas. 56.6.11-12.

Concerning those who have received loans from the public accounts.
(De his qui ex publicis rationibus mutuam pecuniam acceperunt.)

10.6.1. Emperors Valentinian and Valens to Probus, Praetorian Prefect.

If anyone has received money, at interest, from the collectors (exactores), accountants (tabularii), treasurers (arcarii), or apparitors of accounts (officii rationum), he shall, when found out, be subject, by this authority, to a fourfold punishment. Given at Trier March 4 (368 or 370).

C. Th. 10.24.1.

Note.

See C. 10.1.8. For the term "exactor," employed to designate a collector of taxes, and which was a general term, see note to C. 10.2.2. A "tabularius" was an accountant in the provinces - called numerarius, if employed in one of the higher offices; he was employed to keep the accounts of either the Crown Domain or the Imperial Exchequer, and occupied the same relative position which an arcarius occupied in connection with the receipts of the chest of the praetorian prefect. See note to C. 10.2.2 and C. 10.71 and 72. The officii rationum - literally, the official staff - apparitors - of the comptroller (rationalis). The term "tabularius," however, was also used to designate a clerk of a municipality, who kept the tax lists etc. C. 10.71.

10.6.2. Emperors Gratian, Valentinian and Theodosius to Polladius, Count of the Imperial Exchequer.

All must know that no one has the right to receive gold from the imperial treasury as a loan. But if any person shall, without our authority, receive from our treasury any gold for private use either secretly, or on a duebill or under a stipulation (sponsio), intending to repay it, he shall be deported into perpetual exile and his property shall be confiscated. 2. The person who loans or gives anyone any gold from the aforesaid fund, as though he were a public creditor, shall be subjected to capital punishment.

Given at Heraclea July 19 (381).

C. Th. 10.24.2.

Note.

The second of the foregoing laws provided a much severer penalty than the first and it is difficult to reconcile the two. Cujacius tries to reconcile the two, as though the first referred to the funds of the praetorian prefect and the second to the funds of the emperor. But this position is not tenable. See Gothofredus on this law.