Concerning the rendition of an account of public works and concerning the fathers of the cities.

(De ratiociniis operum publicorum et de patribus civitatum.)


We order that the rectors of provinces, the worshipful judges of the several dioceses, that is the Augustal prefect, the count of the Orient and both of the proconsuls and the vicars, together with their apparitors, must, according to the tenor of the general orders of Your Magnificence, refrain from auditing (the expense of) public buildings or aqueducts erected or constructed with municipal funds or through private generosity, nor (do) anything in any manner, at any time, in (connection with) auditing municipal income or public buildings or works regularly undertaken, by claiming a siliqua of every gold piece expended, or by striving for any gain, since the fathers of the cities and municipal senates must look after them. 1. Moreover, though it is certain that men, who, in accordance with their liberality, have promised to construct any public work, will be, by law, compelled to construct the work of their munificence, by reason of their promise alone, still they or their heirs, will not be compelled to render an account or submit to any audit, as to any such work which they construct, on the pretense that all the money promised has not been expended, or that the structure has not been made useful, or for any other reason, and they shall not be troubled by reason thereof in any manner or at any time. 2. If the moderator of a province, or his staff, contrary to what is forbidden, disobey the precepts of this, our imperial, law, by auditing such municipal funds or works, or by claiming a siliqua from these funds or works, the five ranking officials of his staff, who will be banished, may not doubt that their property will be claimed for (the benefit) of the city, which they have injured, and the rector of the province shall be punished by a fine of fifty pounds of gold. The same penalty shall be visited upon the worshipful judges, though of illustrious rank, and upon those of their staff mentioned above.

A.D. 485-486.

Note.

It was incumbent of the governor of the province to see that public works were constructed in the cities, as is stated in numerous novels; e.g. Nov. 17, c. 4; Nov. 24, c. 3. But he was forbidden to have the accounts of a municipality audited, in case works were constructed with municipal funds, or by means of gifts. These accounts were required to be audited by the bishop, and three - later five - citizens of good standing. C. 1.4.26.; C. 10.10.4; Nov. 128, c. 16. It seems further that the praetorian prefect formerly sent out men to audit these accounts. This was forbidden by a number of provisions made by Justinian. Nov. 128, c. 17 and c. 18; Nov. 17, c. 4; Nov. 24, c. 3; Nov. 25, c. 4; Nov. 26, c. 4.

Cities, however, in addition to performing purely municipal functions also performed functions for the general benefit of the empire, particularly in collecting taxes. These accounts might be audited by special agents sent out by the central departments in
the capital of the empire. C. 10.30. And, of course, the emperor always had the right to send out special examiners, as he wished.