

Book XII.  
Title XLIX (L).

Concerning Chief accountants (numerarii) military bookkeepers (actuarii) record-keepers (chartularii) aides (adjutores) clerks (seriniarii) and stenographers (exceptores) of the high office of praetorian prefect and of the other judges, civil and military.  
(De numerariis actuariis et chartulariis et adiutoribus scriniariis et exceptoribus sedis excelsae ceterorumque iudicum tam civilium quam militarium.)

Headnote.

As to members of an official staff generally see headnote to C. 1.27.

Numerarius - chief accountant.

Officials under this name held important positions, many of them keeping accounts in connection with the fiscal administration. They were found, however, also in offices which had nothing to do with the finances, but in which accounts of income and outlay were kept. The instant title seems to mention only those in the offices of the praetorian prefect, the master of the soldiers, the vicars and the governors in the provinces. There were two in each province. They seem to have kept a register of all the facts and acts giving rise to demands of payment, lists of those subject to contributions, records of leases and sales, when that was necessary, and lists of the personnel in the army and of civilian officials. Humbert, 2 Les Finances 121. C. 10.72.13 and C. 12.49.4. They, on account of frauds perpetrated by some of them, were reduced in their standing by subjecting them to torture from which men of honorable standing were exempt, and by calling them tabularii, the name applied to municipal accountants or city clerks. C. 10.71. The praetorian prefect of the Orient had several separate bureaus in his department keeping account of taxes, each of them presided over by a chief accountant, assisted by an aide and by a chartularius and other officials. For a fuller account as to the chartularius, see below. The praetorian prefect of Africa had four separate bureaus dealing with taxes, each presided over by a chief accountant (numerarius), assisted by nine other men, two of them doubtless corresponding to the aide and the chartularius in the office of the praetorian prefect of the Orient. C. 1.27.1.22. Public documents issued in one of the bureaus were required to be subscribed, in addition evidently to the chief accountant, by the aide and the chartularius, as well as the fiscal agent in the province (tractator) in connection with which the document dealt. Law 10 of this title. The praetorian prefects had other bureaus in their departments which did not deal with finances, but over which chief accountants presided, as shown by laws 12 and 13 of this title. See generally, 1 Karlowa 884; 3 Bethmann-Hollweg 150; Hodgkin, Letters of Cassiodorus 108.

Actuarius - military bookkeeper.

The actuarius was an accountant -- for the purpose of a distinguishing mark here translated bookkeeper. There was an actuarius connected with each troop of soldiers, and he kept the accounts of the soldiers. C. 12.37.5 and note. This official is, however, also mentioned in a few other connections, as with the fleet. C. 12.49.7. They were forbidden to have anything to do with the chief accountants mentioned previously. Some of them

were stationed in the capitals of the empire, where they kept the accounts of the soldiers connected with the imperial guards, and they and the numerarii had evidently interchanged duties. See C. 12.49.6. The term *actuarius* and *numerarius* seem at times to have been used synonymously. C. 12.59.3.

*Chartularius* - record keeper.

The term seems to have been used to designate officials performing different duties and in many departments of the government. In law 10 of this title, the *chartularius* appears to have been the second assistant of the chief accountant, probably keeping accounts. In C. 1.27.1.38, a separate *schola* (department) of these men are mentioned, and 3 Bethmann-Hollweg 155, concluded that this department, corporation or guild of these men constituted the department or corporation, from which the chief accountants took their assistants. C. 1.27.1.38, however, seems to deal with a department different from that of keeping accounts, for the reason that C. 1.27.1.22 and 23, deal with the bureau of that kind. While the *chartularii*, doubtless, were at times accountants, they may be said to have been record keepers in general, handling documents, preserving them and keeping account of them. 1 Karlowa 887. The emperor has separate *chartularii*. Nov. 8, c. 7. They are mentioned in the Code, in addition to this title and C. 1.27, also in C. 10.23.2; C. 12.20.5.2; C. 12.20.6.1. They formed a separate corporation, and as such were not members of any official staff, but became such upon being drafted to assist in any bureau. See, in 3 Pauly-Wissowa 2193, says that they were found as minor officials as follows: (1) Under the praetorian prefect, as mentioned above; (2) under the master of the soldiers (C. Th. 8.7.5); they appeared in some way to be connected with the distribution of corn-rations among the soldiers. C. 12.37.19.2. Further, wives of deceased soldiers were directed to apply to the *chartularii* as to the certainty of the death of their husband (Nov. Just. 117, 11), which indicates that they kept lists of the men; (3) a *chartularius* was a member, and the chief of the official staff of the steward of the palace (Not. Dig. Or. 17.10, cc. 15, 11; (4) In the bureaus of the administrators of dioceses, bureau-clerks were selected in order to act as *chartularii* and assist the accountants. C. 12.49.10; (5) the *chartularii* mentioned at C. 10.23.3, were members of the official staff of the president, acting temporarily as such in order to audit the accounts of taxes.

*Adjutor* - Aide.

In law 10 of this title, the term stands for the assistant of the *numerarius*. He was an assistant accountant. The term had various meanings. Its general meaning was that of an assistant in the offices of the Master of Offices, an officer of that name was the chief of the whole official staff, taking the place of the princeps in other offices. N.D. Or. 11.41. In other cases he occupied a somewhat lesser place. See 1 Kuhn 165.

*Scriniarius* - Bureau clerk.

This name seems to have been used for the ordinary employee in a bureau (*scrinium*).

*Exceptor* - Stenographers.

The stenographers, taking dictation in short-hand, were naturally found in nearly every department and bureau in the imperial service. They formed independent

corporations; and as such did not belong to any official staff. But like the chartularii, they were chosen as helpers by members of the bureau, and thereupon became members thereof and often reached the same position on the official staff as the member who chose them, such as cornicularius, commentariensis, etc. It seems that the whole body of stenographers was divided into several corporations, these connected with an independent official staff (officium), like that of the praetorian prefect, count of the imperial exchequer etc. forming an independent corporation, with the chief called primicerius, C. 12.23.7.12. Those employed in the department of the praetorian prefect were specially favored (C. 1.27.1.28; C. 12.36.6; C. 12.52.3.2). They were considered as belonging to the regular imperial civil service (while the others were not) and as such were entitled to certain privileges. The number employed in that department was so great, that they formed 15 divisions. The most skillful formed an inner corporation by themselves and were called Augustales. Lyd. 3.6. They did not receive any salary from the imperial treasury, except those of the praetorian prefect of Africa (C. 1.27.1.28; C. 12.49.5), and they must, accordingly have been dependent upon fees for documents written up by them. In addition to finding these stenographers in the various imperial bureaus, they also were found in the provincial courts, including those of arbitrators (Nov. 82, c. 4), and also in the various cities, to take down, for instance, the proceedings of the municipal senates. See 11 Pauly-Wissowa 2218; D. 19.2.19.9.

The stenographers in the direct employ of the emperor, and connected with the hearings before him or before his consistory, did not belong to the corporations just mentioned, but formed an independent body, called notaries. C. 12.7.

Hodgkin, Letters of Cassiodorus 110, says that the stenographers "were a large and fluctuating body who stood on the lowest step of the official ladder, and formed the raw material out of which all its higher functionaries were fashioned in the regular order of promotion." But this is probably an exaggeration. See generally, 1 Karlowa 886; 3 Bethmann-Holweg 153. Kruger, Kritik 170.

12.49.1. Emperor Constantine to Ceronicianus, Vicar of Asia.

The greedy and fraudulent conduct of the chief accountants (numerarii) who serve under the various rectors, must be restrained, and as we formerly ordained, and now again ordain, they shall submit to instruments of torture, and to lacerations. Given May 19 (334).

Note.

Persons of rank were exempt from examination under torture. The subject is fully discussed in headnote C. 9.41. But on the ground of the fraudulent conduct of the chief accountants of the Governors, who clearly were included among the men of rank, they were excepted from the general rule, and were compelled to submit to be examined as witnesses or otherwise after being put to torture. This must have been tremendously humiliating to them. The law applied only to the chief accountants of the rectors - ordinary governors. The next law, speaking of the same subject, limits the application of torture to the chief accountants of the presidents and consulars -- ordinary governors. The rule did not apply to chief accounts of the higher officers, like proconsuls, praetorian prefects, etc., although the contrary had been true under Julian. C. Th. 8.1.7.

12.49.2. Emperors Valentinian and Valens to Clearchus.

Chief accountants of consulars and presidents, accustomed to be called numerarii, will, after this, our ordinance, be called tabularii. They must take notice, that they will be subjected to torture, unless by a certificate of the records they frequently inform the governors (judicibus), or those who, promoted by our order, are sent by us to the provinces, or the tax collectors (exactores) of the amount of taxes due or delinquent; and they must know that unless all the taxes have been paid to them, according to their reports, they will be liable for the payment thereof along with the debtors themselves. It is proper, however, that the time of service of the accountants (tabularii) should end with three years.

Given at Constantinople February 16 (365).

12.49.3. The same Emperors to Rufinus, Praetorian Prefect.

We direct that chief accountants of your high office may wear the girdle and be members of the regular imperial service.

Given at Paris December 12 (365).

C. Th. 8. 1. 11.

Note.

Officials wore a girdle of office. That was the badge of distinction and indicated that they were officials in the regular imperial service.

12.49.4. Emperors Gratian, Valentinian and Theodosius to all the rectors of provinces.

Two chief accountants (numerarii) also called tabularii shall be stationed in each province, so that one may have charge of the accounts of the crown domain (fiscalis arcae) the other of those of the imperial exchequer. Knowingly that if any business of the one is by unlawful authority (of the governor) transferred to the other, he who covers up the guilt of the governor (judge) by concealment, will be severely punished.<sup>1</sup>

Given at Constantinople March 30 (382).

C. Th. 8.1.12.

12.49.5. The same Emperors and Arcadius to Principius, Praetorian Prefect.

We do not forbid stenographers (exceptores) under the provincial judges, who are not in the imperial service as provincial apparitors (cohortales), and who receive no pay (annona) from the fisc, to act in the capacity as stenographers without fear, even though they are decurions, provided after their duties as stenographers are finished, they do not forget to return to their own curia.

Given at Aquilia December 10 (385).

C. Th. 8.7.17.

Note.

Curials could not leave their city and were bound to their condition. C. 10.32 and headnote. But as lawyers could function as such in their own city (C. 2.7.2), so, too, curials could act as stenographers, during the time, of course, when they were not actively engaged in curial duties. Stenographers did not belong to the regular imperial

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<sup>1</sup> [Blume] See C. 10.72.13, which is a similar law. See note to that.

service, and were not bound to any duty as cohortales -- the apparitors of provincial governors. For the latter, see C. 12.57.

12.49.6. Emperors Arcadius and Honorius to Severus, Prefect of the City.

In order that military bookkeepers (*actuarii*) may no longer be protected by the corporation of (civil) accountants (*numerarii*), Your Illustrious Authority should direct that all accountants must refrain from having anything to do with the military bookkeepers and from association with them. If they fail to obey these provisions after admonishment, they will meet with the same punishment as the military bookkeepers.<sup>2</sup> Given at Nicea June 28 (398).

C. Th. 8.1.14.

12.49.7. Emperors Theodosius and Valentinian to Hierius, Praetorian Prefect.

Your Sublimity will direct that the bookkeepers (*actuarii*) of fleets of the city of Constantinople, as well as those of the theater and of the race horses of the various cities, shall not be appointed unless, as has been the custom, by imperial sanction in writing. If any such person shall be convicted in your court, the things which he did without lawful authority shall be void, and he shall also be subjected to proper punishment.

Given at Nicomedia June 22 (426).

C. Th. 8.7.21.

Note.

The bookkeepers or accountants of the theater and race horses were probably the bookkeepers who kept account of the theatrical performers and race horse brought into the capital of the empire on imperial account. See Cujacius on this law.

12.49.8. The same Emperors to Protogenes, Praetorian Prefect.

We order that the bureau clerks (*scrinarii*) or the accountants (*numerarii*) of the office of Your Magnitude, shall not hereafter be compelled to make a loan, or a promise to anyone to defray the public expense. We do not want them to be distributed after leaving their employment.

12.49.9. Emperor Leo to Dioscurus, Praetorian Prefect.

No one engaged in any military service (*militia*) shall hereafter become a bookkeeper of a military troop (*actuarius*) nor shall (such bookkeeper) after leaving his employment enter the military service, so that he, when retired to private life, stripped of all military (*militari*) privilege, may not be able to attempt any fraud in connection with the approval of his accounts which he must render.

(A.D. 472).

Note.

An *actuarius*, military accountant or bookkeeper could not enter the military service, nor could a soldier become an *actuarius*. In other words the bookkeeper of the troops was a civilian, and could be selected only from among civilians.

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<sup>2</sup> [Blume] as to *actuarius*, see C. 12.37.5 note.

12.49.10. Emperor Zeno to Arcadius, Praetorian Prefect.

No bureau clerk (*scriniarius*) shall be permitted to become aide of the officiating chief accountants oftener than four times, and this not in succession; the same things shall apply to the assistance rendered by keepers of records (*chartularii*), to the officiating chief accountants; the intervals (between the times when assistance is rendered) shall, in the case of former *adjutores* be two years, in the case of the latter, one year. The aides (*adjutores*) shall have no right to step down to the position of, and become a, keeper of records, a place which they had previously disdained. The chief accountant in the diocese of the Orient shall have permission to select his aide only from the 30 bureau clerks (*scriniarii*) next in order to him; the chief accountant of the diocese of Asia, shall select his aide only from the 50 clerks, next in order to him. But the chief accountant of Pontus and Thrace may select their aides from any of the bureau clerks indiscriminately. 1. Of course, all letters of instruction, directions, passports on the public post and any other public documents shall be inspected and subscribed not only by the aide, but also by the chief collector (*tractator*) of the province concerned, and those who officiate with the latter shall also be mentioned in the subscription. 2. If anything shall be sent out from the bureau for the Orient, Asia or Thrace, without obeying these directions it shall not lack the suspicion of forgery, excepting the public documents, which are sent out by the bureau for the diocese of Pontus, because Your Magnitude has ordered these to be subscribed only by the chief accountant, his aide and the keeper of records (*chartularius*). If any provision of this law is violated, the chief accountant shall not only lose their rank, but also the customary salary for the whole year, and the aides shall be punished by a fine of 50 pounds of gold, and the keeper of records (*chartularii*) at the same time by a fine of 15 pounds of gold. (A.D. 485-486).

Note.

While several things in this law are not clear, we may gather the following facts: The praetorian prefect of the Orient had on his staff a chief accountant for each of the diocese under his jurisdiction, each of thee chief accountants being at the head of a separate bureau or department, and having a first assistant, called aide, or adjutor, and a second assistant called *chartularius*, here translated as record-keeper. The others went simply under the name *scriniarii* - bureau-clerk. These had to do with keeping account of the taxes from the respective dioceses. C. 1.27.1.22 mentions the officials of these tax bureaus under the praetorian prefect in Africa. He had four of these bureaus, with ten men in each. A certain salary was assigned to the numerarius, and the second and third in rank, who doubtless corresponded to the aide and the record-keeper of the instant law. Kruger, *Kritik, d. J. Codes* 167. As to the *tractator*, see note C. 10.23.3 and law 13 of this title.

12. 49. 11. The same Emperor to Cato, Master of the Forces.

Since the staff of your office has presented a petition asking that the term of office of chief accountant (*numerarius*) should be completed in one year instead of two, Our Piety approving the petition has recalled the order which had been promulgated as to two years, instead of one.<sup>3</sup>

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<sup>3</sup> [Blume] The text is corrupt.

(A.D. 485-486).

Note.

The period of service for chief accountants under some of the governors was three years. Law 2 of this title. That of the others was one year. Cujacius on this law.

12.49.12. Emperor Anastasius to Spartiatius, Praetorian Prefect.

By this pragmatic sanction we direct that the custom followed, when the dignity of praetorian tribune was bestowed on persons leaving their employment in the bureaus and the grades in the office of Your Highness, shall also be followed in bestowing the title of the countship, and the certificate executed at the end of their employment shall contain the mention of this title, and this alone, without special letters patent or order of Our Majesty, shall suffice for the bestowal of that title and the privileges connected therewith. The persons who shall receive the countship of the first order by an interlocutory order of the praetorian prefect are the chief of the staff (cornicularius) and chief aide (primiscrinus) and by the chief accountant (numerarius) of the bureaus of Macedonia, Dacia, of public works and of gold bullion. 1. This shall also apply to those that have left their employment subsequent to the recent order of Zeno, of blessed memory, which speaks of the same persons.

Note.

The title of praetorian tribune was an honorary title. So was the countship, which is considered at C. 12.10. It will be noted from this law, that the chief accountant's office was considered very high, and of equal importance with that of the cornicularius and primiscrinus. For the latter, see headnote C. 1.27; they were second and third in rank in certain of the official staffs. It will be noted from this that chief accountants were in offices or bureaus other than those that had to do with taxes. That appears also from law 13 of this title.

12.49.13. (Synopsis in Greek).

The constitution directs that the emoluments which the chief accountants (tabularius) received in the three great bureaus, that is to say, of the Orient, and the diocese of Pontus (and of Asia) shall be divided between the first, second and third accountants (tabularius) not in equal parts, but a half to the first, a third to the second, a sixth to the third, so that the fisc may be safe, and at the same time each of them receive his pay for a while year during every year. 1. It also orders that the chief collector (tractator) of a province, as soon as he becomes accountant (tabularii) shall lay down his duties as chief collector of the province, so that he will not be occupied with several things, whereby the fisc would suffer damage, and so that, as happens, the province may not be neglected and he may not be in position to accuse the accountants (numerarius) with him of responsibility for the damage. 2. The three shall select the assistants to aid them in collecting the taxes, and if the chief collectors in the province fail to pay the taxes due, the latter shall be removed from their office (tractatione cadant). 3. But the accountants of arms (armorum tabularii) shall obey the official staff in all things except in regard to the salary; they shall receive this according to custom heretofore prevailing by which the emoluments are divided into several parts.

#### Note.

The law shows that the accounts of the arsenals were kept by accountants under the praetorian prefects, though in other respects these arsenals were under the control of the master of offices. Boak, Master of Offices 86-89.

The law speaks of three accountants, or head-accountants, thereby probably referring to the chief and his assistants mentioned in law 10 of this title. The bureaus referred to were evidently the bureaus in the office of the praetorian prefect, and for the diocese of Asia, Pontus and the Orient respectively.

Tractor. (tracteutys).

This term is translated by Sophocles in his Greek Lexicon of the Roman and Byzantine Periods as handler, examiner, manager. As to his functions, uncertainty prevails. Cujacius in his note to C. 10.23.3 (in which law this term appears), states that he was the same as the chartularius, who apparently, according to that law, was, under the particular circumstances, a reviser or auditor of the accounts of taxes. Cujacius again in his note to C. 12.49.10, states that the tractor was the same as the chartularius. Humbert, 2 Essai, etc. 376, takes the same view, which is also held by Mathias Gelzer, as stated on page 45 of his Studien z. Byz. Verw. It would hardly seem that this view is correct, for the chartularius and the tractor are expressly differentiated in law 10 of this title, which provides that the diocese of Pontus, the tractor must join in other cases. How the tractors of a province could countersign the documents for these dioceses is not at all clear; they were executed by officials in the bureaus in Constantinople. Whether they were intended to be countersigned when they should arrive in the province, is not clear. It is hardly probable that there was a tractor in the office at Constantinople and another in the province. The term appears in edict 4pr. showing that he was a member of the bureau in the province. From edict 13, cc. 10 and 11, it appears that he had something to do with the taxes.

His, Domanen 58, says (translated): "The numerarius or tabularius of the province were subsequently called tractors, and appear at times to have been engaged in keeping accounts, but also with collection (of taxes). His underlings, the (scriniarii) later took the title of numerarii."

This seems nearer the truth. The numerarius or tabularius of a province is mentioned in C. 10.72.13 and note. The tractor is mentioned in Novel 147, c. 2, from which it appears that he had funds in his hands. And it would seem from cc. 2 and 3 of Novel 30 that he collected the money from the renters on the imperial household lands in Cappadocia. And from the instant law it is clear that he, at times at least, performed the duty of collecting money, and that he had accountants with him, who doubtless kept the accounts thereof. From these facts, it would, perhaps, be a fair conclusion that instead of being the accountant (numerarius) mentioned in C. 10.72.13, he was the receiver-general (susceptor). From the instant law it appears that he might be promoted to become an accountant in the imperial city, and according to C. 10.23.3, he was required to make reports. But it is not likely that this indicates that he was an accountant, particularly in view of the fact that according to the instant law he had accountants with him. The term has, accordingly, been translated as 'head-collector,' in as much as he doubtless mainly supervised the collection of taxes.