

Book I.
Title XLII.

Concerning the reports, civil and military, to be made every four months.
(De quadrimenstruis tam civilibus quam militaribus brevibus.)

1.42.1. (In Greek)

The magistrates and their staffs shall, without delay, diligently send true four-monthly reports. A punishment of 50 pounds of gold and the loss of the official girdle and position of rank impends if any delinquency arises in this respect. The same punishment shall be inflicted on the head collector (tractator), who, in writing, fails to report to the prefect any negligence that may have been committed (in this respect).

Note.

By this law the civil officials were required to send a report to the central government every four months, which doubtless, in one or two reports, included all income and all disbursements. Four-monthly reports are mentioned in various places of the Code. By C. 1.32.1, a report was required to be sent to the Count of the Imperial exchequer, which, perhaps, was confined to that part of the taxes which related to the money paid into the imperial exchequer. By C. 10.23.1 and 3, a report was required to be sent to the praetorian prefect, relating to the taxes belonging to his treasury, namely the receipts from the tax in kind. See also C. 12.379.

The tractator (tracteuta) here mentioned was probably a head-collector and held responsible along with the other officers for the sending of the reports. A full note dealing with that official is found to C. 10.23.3.

1.42.2. The tribune (of the soldiers), or one acting in his stead, shall, together with the private secretary (domesticus), bookkeeper (actuaries), paymaster and accountant (numerarius), or his assistant, sign the four-monthly reports, and they shall send it out only upon taking an oath in writing that the report is correct.

Note.

The foregoing law required a four-monthly report by military officers, or civilians connected with the army. This report was probably confined to a statement of the list of soldiers and officers and the amount of pay to which they were entitled. Perhaps no report of the disbursements was made except in special cases (C. 12.37.16.5), for the reason that the latter were made by and under the control of civil officers, as fully shown at C. 12.37 and especially laws 5 and 9 thereof.

The tribune was at the head of a troop of soldiers, a troop containing from about 200 to 400 men, the technical number being 256 men. ² Bury, History of the Later Roman Empire 76. The domesticus was his private secretary. Boak, Master of Offices 104; note C. 12.29.1. The actuaries was the bookkeeper of the troop. The optio was the paymaster, or quartermaster of the troop, dealing out provisions to the troops, upon requisition to the persons in charge of the supplies. C. 12.37.5 and 9. The numerarius was a head-accountant.