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## The Financial System of the Romans *Essai sur les Finances et la Comptabilité publique chez les Romains*, par Gustave Humbert, Ancien Procureur-général pres la Cour des Comptes. Paris. Thorin. 1887. 2 vols. 18 frcs.

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six years seem no unreasonable time for the work to have taken.

At page 287 the author gives a very curious fact about the colossal bronze Hercules now in the circular hall of the Vatican. 'Very few persons know of the existence of a hole in the back of the head, through which a full-grown youth could easily make his way into the colossus.' This he suggests was a priestly device for making the statue deliver oracular responses—'Hercules, like Aesculapius, Apollo, and the Fortune, was undoubtedly an oracular god, as shown by the existence of many temples in which *responsa* or oracles were given in his name.'

The whole volume is very prettily illustrated with photographs and wood-cuts of the clever American style. Unfortunately

very few measured plans are given, and some of these are much out of date. The plan of the Palatine hill is simply a reprint of a not very accurate plan made fully fifteen years ago, and so shows none of the recent discoveries. That too of the House of the Vestals is an incomplete one, made before the building was fully exposed, though it would have been easy to bring it up to the present date by adding the parts excavated since the end of 1883.

It is much to be hoped that some day Signor Lanciani may give us a work on the same subject, but of far greater and more scientific value than this. Probably no one alive is so well qualified to do so: certainly no one has such complete command of the requisite materials.

### THE FINANCIAL SYSTEM OF THE ROMANS.

*Essai sur les Finances et la Comptabilité publique chez les Romains*, par GUSTAVE HUMBERT, Ancien Procureur-général pres la Cour des Comptes. Paris. Thorin. 1887. 2 vols. 18 fcs.

THIS is a work of the most exhaustive and complete nature on a special branch of Roman administration, gathering together under a systematic arrangement all the scattered details bearing on the subject in the three periods of Roman history, the republic, the early empire, and later empire—the periods in which the Roman financial system arose, was organized, and decayed. The questions which the author sets himself to answer are, what legislative authority initiated any tax, what officers administered it, whether as directors or actual accountants, and what control was exercised over these administrators. The general clearness of the arrangement, together with an excellent index and table of contents, makes the book very convenient for purposes of reference.

Beginning with the republic, M. Humbert shows that the legislative initiation in the matter of taxation and finance generally came from the senate. Acting in a manner as their agents were two classes of officials, the first described as 'ordonnateurs' (directors), who issued orders and regulations concerning the receipts and expenditure, but who had no handling of the moneys; this latter function belonging to the second class of officials, 'comptables' ('accountants'

in the old sense of the word). The former were the consuls and afterwards the censors, sometimes the aediles, never the dictator; and in the colonies and municipia certain curators: the latter were the quaestors, whether of the city, the army, or the municipalities, and their subordinates. The chief blot in the financial system of the Romans was the absence of an efficient control over the officials. The administrative and judicial control were both committed to a *political* body, the senate or the knights, who were interested in screening guilty administrators belonging to their own order. M. Humbert dwells much on the importance of placing the administration and the judicial control of the finances in entirely different hands, and he thinks it high time for England to establish such an independent jurisdiction, and not to trust exclusively to the not too strict scrutiny of the Audit Office.

Going on to the period of the early empire—the dyarchy as Mommsen has taught us to call it—M. Humbert shows in detail who were the initiators, directors, and accountants of the several exchequers. Thus the senate had formally the right of initiation in all that concerned the *Aerarium Saturni*, though the emperor practically invaded their privileges by directing them in an *oratio* what to propose. Indeed all through the dyarchy the emperor was ever more and more encroaching on the functions of the senate. The censors and consuls were the

directors of the *aerarium*; the 'accountants,' variously named during the first years of the empire, from Nero's time were always called *praefecti aerarii* and nominated by the emperor from among the senators who had been praetors. The *aerarium militare* had the emperor at its head with *praefecti* at Rome and the provincial governors or imperial procurators in the provinces as directors, the 'accountants' being three *praefecti* chosen by lot and their subordinates. Again, the *fiscus* had the emperor at its head; the directors were centralized by Pallas under the official called a *rationibus*; the 'accountants' were freedmen *dispensatores*. In the municipalities their senate was the initiator, the *duoviri* the chief directors, and the quaestor with his subordinates the 'accountants.' In conclusion a chapter is devoted to setting out how far and to whom the treasury officials had to submit their proceedings and accounts, and the means of punishing fraudulent officials.

In the later empire the emperor was the sole head. He was 'the living personification of law and of all the powers in the state' (ii. 251). The directors were the different magistrates or their deputies, the *comites sacrarum largitionum, rei privatae, magistri officiorum, praefectus praetoris*, &c., and their subordinates. The 'accountants' were *susceptores* and *exactores*. The distinction between 'ordonnateurs' and 'comptables' M. Humbert thinks is strongly marked in the separation of the *tabularii* and *susceptores* (*Cod. Just.* xii. 49 (50), 4, compared with x. 72 (70), 13), though he acknowledges that in the later empire it is not always very apparent owing to the disappearance of the quaestors and the suppression of the category of the senatorial provinces (ii. 19). As to administrative control, cases of litigation between individuals and the state in matters of taxation went before the *rationalis* or *censor*, or in case of a contract entered into between the state and an individual, before the ordinary judge. The directors had to submit their accounts to the emperor or heads of departments who had *discussores* under them, in the municipalities to the *duoviri*, and if found unsatisfactory, punishment was inflicted by the heads of the departments.

The above framework is filled with all the necessary detail. In each book there are elaborate discussions on the different branches of the finances, receipts and expenditure, the different exchequers, and on the question how far there were regular budgets. In the imperial periods we find

accounts of the gradual growth in numbers and power of the multifarious financial officials, of the elaborate system of land taxation, and of the fiscal condition of the provinces and municipal towns. Apropos of the land-revenue system M. Humbert quotes at great length in the notes (Part iii. 895, 899) the thorough-going discussions of Matthiass on the *Jugatio* and of Karlowa on the *Tributum* and *Capitatio*, and gives (Note 888) a series of testimonies from other historians and jurists to the disastrous effect of the union of administration and jurisdiction in the same hands. Everywhere there is the richest abundance of facts and references collected. Indeed that is only what is to be expected from M. Humbert's long labours for the great French Dictionary of Antiquities now in progress to which he, Lenormant, and Saglio are the chief contributors. If they were not, the Dictionary were not. The vast and exhaustive learning M. Humbert has collected for the legal and administrative articles therein contained has given him a complete mastery of all the erudition now available on the Roman financial system; and his clear and orderly mind, working on a subject of which he has intimate practical knowledge, has brought about a very beautiful cosmos out of that chaos of material. In the first two books he mainly follows Mommsen's *Staatsrecht* and Marquardt's *Staatsverwaltung*, with the addition in the second book of Hirschfeld's *Verwaltungsgeschichte*. He is ever ready to acknowledge in the warmest terms his obligations to these works, which must be the starting-point of any serious investigation of Roman state law or administration. But it is hard in reading the works of Mommsen to keep one's self from being dominated by his immense learning, his masterly handling of that learning and his powerfully insistent style. It is no small praise to M. Humbert to say that he is never so dominated, but always maintains a sober critical attitude. Thus, to take one example in the *Staatsrecht* (ii. 2 959), Mommsen combats Hirschfeld for refusing to accede to his view that the emperor was *owner* of the *fiscus*, but M. Humbert (i. p. 199) agrees with Hirschfeld, and points out that the legal test of anything being the property of a man was that if he died intestate it should pass to his *sui heredes, agnati*, or *gentiles*, which characteristic certainly never belonged to the *fiscus*. Similarly in the third book, where M. Humbert follows mainly Godefroi's notes on the Theodosian Code and M. Bouchard's

*Essai sur l'Administration des Finances, &c.*, he at times dissents definitely and with good reason from them, as for example (Note 678) from their view that the *rationalis rei privatae* was more than a director, and had *arcarii* in his office; and (ii. p. 9, and Note

852) from their opinion that the *curator reipublicae* and *curator kalendarii* had the actual handling of money and so functions other than those of directors.

L. C. PURSER.

## RÖMISCHES STAATSRECHT.

*Römisches Staatsrecht* von THEODOR MOMMSEN.

Dritter Band : II Abth. Der Senat. 10 Mk.

WITH this volume is concluded the great and without exaggeration epoch-making work, the *Handbuch der Römischen Alterthümer*, by Mommsen and Marquardt. The *Staatsverwaltung*, written by the latter, as also his *Privatleben*, have been published now for some years, but the third volume of the *Staatsrecht*, which was to deal with the rights of the senate and the citizens, has for a considerable time been delayed, and has caused a gap which we have hitherto had to fill either from scattered notices in the *Römische Geschichte*, or with better success from the *Römische Forschungen*. The publication of *Die Bürgerschaft* at the close of last year, and the present volume on the senate at last make the *Staatsrecht* complete. To attribute absolute finality to the *Handbuch* as a whole, in the face of the remarkable development of our knowledge of Roman antiquities during the past fifty years, would be rash and unreasonable; and indeed, as regards the *Staatsverwaltung*, it is almost certain that the fresh stores of epigraphical evidence, of which the successive issues of the *Ephemeris Epigraphica* are standing proofs, will necessitate many modifications and corrections of Marquardt's views. But the *Staatsrecht* stands on somewhat different ground. The period in which the Roman Constitution in relation to the ordinary magistracies, the comitia and the republican senate, reached its full development is illustrated in a very secondary degree by epigraphical evidence, while of the literary materials on which it is most dependent Dr. Mommsen has a knowledge and a mastery which, joined to his thorough training in jurisprudence, place him in a position quite unique. Nor is the method which he employs one which is likely to be reversed with any fruitful results. The attractive region of theory, hypothesis, and reconstruction of prehistoric institutions is one which

he consistently renounces. Taking his stand on what is attested by complete historical evidence, he traces institutions backwards into times less distinctly known, never however suffering any considerable gap to intervene between his data and the inferences drawn from them. No doubt the renunciation which this method implies precludes the possibility of a Roman Constitutional History in any complete sense. But a Constitutional History the *Staatsrecht* does not claim to be. It is rather the presentation of Roman political institutions as they mutually cohere and form parts of a system. Thus it is not necessary to decide, though it would be interesting to know, whether the Senate in its first origin was in a real sense intended to represent the gentes, and whether the original senators therefore were delegated by their gentes rather than appointed by the king. But it is necessary on the one side to determine the constitutional relations between the executive and the senate, and on the other to point out the lines of demarcation between the political spheres of the senate and the comitia. Again, it is not necessary to reconcile the conflicting statements of historians as to the original number of the senate, or its increase or duplication by Tarquinius, but it is necessary to know in what way the normal number when fixed was maintained. With Dr. Mommsen's radical conception of the senate's constitutional position *de jure* and *de facto*, the readers of his *History* and of the *Römische Forschungen* are to some extent already familiar, but what was broadly stated in the former works without a full citation of references is now worked out in detail, and the position, function, and privileges of the senate receive an exhaustive treatment in reference to the various departments of legislation, finance, foreign policy, provincial government, and in fact all public acts in which the senate either *de jure* or by means of usurpation and encroachment took the leading part. Out of such a mass of