



# ***Kuzhikkanam* (Tomb-fee & Land Tenure): A Re-Discovery from Historical Palm Leave Manuscripts**

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## **Abstract**

This article is an attempt to explore and analyse the practice of levying *Kuzhikkanam* (tomb fee) for the burial of dead bodies in the Syrian church cemeteries in Kerala. There are eighteenth and nineteenth century palm leaf records in the Syrian churches which provide a lot of interesting information on this practice. This term is borrowed from the secular practice of levying *Kulikkanam* (*Kuzhikkanam*), that is, rent paid for cultivating the land that was newly brought under cultivation by land improvements either through reclamation or deforestation.

**Keywords:** *Kuzhikkanam*, *Kulikkanam*, tomb-fee, Land tenure, Palm-leaf record, *Kaikkaran* (Trustee), *Panayam* (Mortgage)

Revelations that challenge popularly held beliefs about the Syrian Christian community in Kerala are emerging from the local or native primary sources like palm leave records of Syrian Christian churches. Records and documents are essential to understand the culture of any community; but evidence about the early history of the South Indian Syrian Church, it is contained primarily in oral narratives. It was the Western Missionaries who recorded formally the historical memory of the Saint Thomas Christians, as Syrian Christians are also known. A lot of historical accounts and research works came out basing on the western accounts and other

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secondary sources. Majority of these works deal with religious history. But, very few attempts were done to use the native and local primary sources to bring out the socio-economic, cultural and political history of these communities. In Kerala, palm leaves were the most-used medium of writing in the middle and early modern periods including in the Syrian churches. Traditionally, palm leaf writing was passed on from generation to generation, since writing on palm leaves is a skilled activity. In Syrian Christian churches, these manuscripts were mainly written by scribes from the Hindu Pillai and Menon castes. Almost all the records of daily dealings were written on palm leaves. These documents reveal the close relationship between the Syrian Christians and non-Christian communities. Palm leaf records of accounts (day-book) of Syrian Churches are veritable chronicles. Yet, the Church palm-leaves and other manuscripts of Kerala are among the least-exploited sources of historical studies and academic inquiry.

One of the interesting topics found in the palm leaf day-book was *Kuzhikkanam* (tomb fee) which was one of the important income sources of Syrian churches in the 19<sup>th</sup> century. Different Syrian communities, especially Syrian Catholics (*Pazhayacoor*) and Jacobites (*Puthencoor*) had the practice of *Kuzhikkanam*. Actually it was an economic activity existed in the secular society and was incorporated into the church practice. It was related to the land tenure in Kerala practiced from the medieval period and ceased to exist in the first half of 20<sup>th</sup> century. But, this land tenure that has received a religious colouring in the Christian circle continues even today as an income source of churches. Though it was an income generation source to both communities, it became important aspect of economic activity in the *Puthencoor* churches because of their poor financial position in the beginning of 19<sup>th</sup> century.

The socio-political and religious situation did not favour the Puthencoor Syrians and therefore their condition was very poor. Claudius Buchanan, an English missionary who visited the Puthencoor Syrians, narrated the poor economic condition of these people quoting the words of a priest belonging to this community that "we are in a degenerate state compared with our forefathers... native princes have kept us in a state of depression ever since...they have encroached by degrees on our property till we

have been reduced to the humble state in which you find us" (Claudius Buchanan, 1812, p. 76). Likewise, Mar Thoma VIII, Metropolitan of Puthencoor, in his written answers to the questions of Madras Government states that "the Syrian churches (*Puthencoor*) have no other properties besides the vestments etc. Even these all churches have not got. The income from the people is burial fees (*kuzhikkanam*) and 75 *Chakram* (Travancore coin) for one hundred *panamida* (weight of 4 Indian Licorice/crab's eye /*kunnikkuru*) of gold for every marriage of which one half goes to the priest and the other half to the church. There is no other income for the churches. There are churches which cannot be maintained with their income. There are also churches whose trustees appropriate the income and does not account for the same.....The *Sirkar* servants oppress the Syrians; there is not much obstruction in the case of religious matters" (Cherian, 1935, pp. 67-68). Since they did not have any other source of income, these churches were under poverty.

In the church records, the term *Kuzhikkanam* is written for tomb fee given for the burial. The terms *kuzhi* (pit) and *kuli* (rent/wage) were frequently used in the church records. *Kulikkanam* was levied from the people as land tenure. Very often the terms *Kulikkanam* and *Kuzhikkanam* were used interchangeably. "*Kulikkanam* (*kuzhikkanam*), *Kulikkanapattam* (*kuzhikkanapattam*) and *Kanam Kuzhikkanam* were various types of mortgages of waste lands for improvements and, if not specified, these leases were to run for 12 years. In case of *kuzhikkanam*, no monetary transaction, by way of either fee or rent, was stipulated; in case of *kuzhikkanapattam*, rent was paid to the landlord; and in *kanam kuzhikkanam*, the landlord was entitled to receive some pecuniary consideration (probably by way of fee). In all these cases, the tenant was liable to eviction if the landlord was not satisfied with the improvements" (T.C. Varghese, 1970, p.54). However, these terms *kuzhikkanam* and *Kulikkanam* are used in different senses. *Kuli* was paid for different services done to the church and *kuli* was received as rent for the properties (vessels and such other items) of the church. In the following example (palm leaf) these three different meanings are there and how is it extracted from the people, that is, tomb fee for burial, rent for vessels and rent for the reclaimed lands of the church.

For example: “1002 ME(1827 AD) *Vrischikam* (month) 20<sup>th</sup>: Moolayil Ittoop *kuli* for *valiavarppu* (big bronze vessel to prepare food for feast) *Chakram* = 8; on 21<sup>st</sup> - *kuzhikkanam* for Kuttippuram Itti Iaippu’s mother died and buried *Puthen* = 101 = *Chakram* =127; on 21<sup>st</sup> - from Kuttathi Avira *kuli* (rent) for one big *varppu* and one *chempu* (copper utensil) *Chakram*= 22; on 22<sup>nd</sup> -- Income including the half of the capital from Vaikathukaran Chandy’s mortgage deed written and given *Chakram* =211; on same day income *Chakram* 94 for *Puthan* 75 from *kuzhikkanam kacheetu* (tomb fee deed) one of *do* Chandy’s sister’s sister Miriam” (Palm leave Manuscript, St Mary’s Church, Muttam, Bundle 1A/ *Ola* 4).

As stated above, the secular term *kuzhikkanam* is associated with the socio-economic life of the people and is mainly used in relation to the land and property. *Kuzhikkanam*, also called *Kulikkanam*, is derived from the term *kanam*. *Kanam* derives from the Dravidian word *kanuka* (to see) which means possession, mortgage or lease. It is generally meant mortgage or pledge given to the lands, trees and slaves. *Kanam* corresponds with the money given and it is supposed that the original intention of receiving the *kanam* was to secure the proprietor against the imposition or neglect of the tenant. The principal of the *kanam* was not more than and equal to one year’s *pattam* (rent) and the proprietor received the *pattam* in advance for a year. *Kanam* is different from the mortgage because mortgage is a thing or money given as a security while *kanam* is an advance of rent made by a tenant to a proprietor for the security against a failure in the payment of *pattam*(rent) (Logan, 2010,Vol.II).

In Travancore, there existed mortgage tenures called *kanam* or *Otti* from the early medieval period. According to this practice, a particular land or service is obtained for a stipulated period of time after paying a certain amount as security either in kind or in cash. Slowly, the security amount given for land amounted three-fourth of the value of the land. The birthrights of the landlord on the property were recognized in the practice of lease-cum- mortgage and other simple lease tenures. However, the modes of the

operation of the rights were varied and rent has been extracted by the landlord.<sup>1</sup>

*Otti* and *Kulikkanam* became common by 18<sup>th</sup> century associated with lease-cum-mortgage holdings. *Kulikkanam* lands were in general used for cultivating coconuts, arecanut etc. Therefore, "*Kulikkanam* referred to a special assessment that extended to lands newly brought under cultivation or trees newly planted, where a deduction was allowed for the initial period when the land was cultivated or trees were growing..."<sup>2</sup> In other words, "the agricultural workers in the State organization not only cultivated the lands already reclaimed but were constantly bringing fresh waste lands under cultivation. And *Kulikkanam* was the term applied to the admirable system under which this was arranged. The customary sharing of the produce of freshly reclaimed land took place (in the case of gardens at least) at the end of a certain number of years (usually not more than 12 years) from the time the land was taken up. Up to that time the cultivator enjoyed the whole of the produce and all that had to pay was a trifling fee of two *fanams* (1*fanam*=4 *Chakram*; 28.5 *Chakram*= 1 Travancore Rupee) on entry on the soil, and paid more as an act of fealty to the *Janmi* than as recompense for the privilege of possession" (Logan, 2010, Vol. I, p.610).

According to the original custom the tenant was in possession of land for a long time merely paying the simple *pattam* before he advanced the money to acquire the possession. The occupancy of land either preceded or followed the advance of money. So also, if the period is not specified the mortgage is considered for twelve years and always a fee has been paid. *Kanam* mortgages are generally renewed at the end of the period fixed (Logan, 2010, Vol. II). "The execution of the *kanam* and *kacheetu* deeds and their registration is good evidence of oral agreement to renew" (Ibid., p. Clxxxviii). And "*kanam* right is an incorporeal right over the land,

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<sup>1</sup> *Agastheeswaram Taluk Records*, Thirattu for 921 M. E., Thirattu for 923 M. E., *Travancore Land Revenue Manual* Vol. V, Quoted by K N Ganesh, "*Agrarian Society in Kerala*", op.cit., pp.142-143.

<sup>2</sup> *Mathilakam Records*, C.596, 0.242, *Show Case Records* No.273, *Ramayyan Dalaway Records*, Dec., No.14, Quoted by K N Ganesh, "*Agrarian Society in Kerala*", op.cit., p.144.

which may or may not be accompanied by physical possession" (Ibid., p. Cixxxviii). "A *kanam* deed is not a lease for more than one year, and is not compulsorily registrable" (Ibid., p. Clxxxix).

The term *kuzhikkanam* had been adapted to the church records from the secular usage. *Kuzhi* means pit and usually coconut or areca nut trees are planted in a pit and as the tree grows, the pit was filled. Watering and manuring were made easier by these pits. When a waste land was turned to an agricultural land especially for the cash crops like coconut or areca nut, pits were made as an essential part of cultivation and from this practice the terminology *kuzhikkanam* (*kanam* given for the lands of cash crops cultivated by digging the land) was formulated. Christians buried the dead body in the tombs (pits in the cemetery) belonging to the parish churches and for using particular portion of church property (land) an amount was paid to the church as *kanam* or fee which is called *kuzhikkanam*. Since these kinds of fees are not levied by the temples, we cannot see such items in the temple records. However, both temples and churches extracted nominal fee (*kuli*) for various services rendered to the people.

From the church records, it is clear that the *Kuzhikkanam* was not a nominal fee but was a compulsory amount paid by the people and those who were not able to pay the amount in cash were forced to pay the amount by pledging either gold/silver ornaments or land or land deed etc in the church. But, as per 18<sup>th</sup> century palm leaves tomb fee was remitted in cash and do not speak about the mortgage of valuable items to pay the tomb fee (*Kuzhikkanam*) (Muttam, Bundle 1K/Ola 96ff). But, the 19<sup>th</sup> century palm leaves speak about the practice of *panayam* (mortgage) to pay the tomb fee in the church.

According to a document of St Mary's church, Arakkuzha, a direct copy (*ner-parppa*) from a palm leave record belonging to the beginning of the 19<sup>th</sup> century, *kuzhikkanam* was made a compulsory fee. This document states that "the *kuzhikkanam* for the burial of the dead should be received in cash. If anybody is unable to pay in cash, dead body should not be buried without receiving the tomb fee in form of *panayam* (mortgage) of valuable items like gold and silver or by taking the responsibility of the money by the vicar. If

anybody influences the *Kaikkarans* (trustees/churchwarden) cunningly and buries the body without cash or *panayam*, *Kaikkarans* are obliged to pay that amount to the church. The items mortgaged in the church for *kuzhikkanam* should be regained from the church paying the amount within two months. If the mortgager fails to regain the items within the stipulated time, those item must be appropriated to the church asset and if there is amount beyond the *panayam*-amount (balance amount), it should be given to the mortgager. But, church should not take the *panayam* (mortgaged) items for the church but should sell them and take what belongs to the church and give the balance to the owner".<sup>3</sup>

The following palm leave records provide evidence not only for the above statement but also a variety of information on the religious and socio-economic life of the people at that time.

#### For example:

1. "1003ME (1827AD) *Vrischikam* 10<sup>th</sup> -income *Chakram* 126 for *kuzhikkanam Puthan* 101 of Panavelly Varkey's wife died and buried, by pledging 'upper-ear-ring', and 'ring-bed' in mortgage together with coconut mortgage deed by Varkey; 12<sup>th</sup> -- income *Chakram* 126 for *Puthan* 101 for the *kuzhikkanam* of Thottunkara Ittera's mother died and buried by pledging deed including *kacheettu*" (Muttam, Bundle 1A/ Ola 6).
2. "1015 ME (1839 AD) *Dhanu* 10<sup>th</sup> -- income *Chakram* 40 by pledging the 'upper-ear-ring' and lock one in mortgage for *Puthan* 32 for *kuzhikkanam* of Kondody Chacko's wife died and buried" (Muttam, Bundle 1A/ Ola 5).
3. "1039 ME (1863AD) *Chigam* 6<sup>th</sup>—*kuzhikkanam* for Karikkal Mariam by mortgaging 2 ear-rings *Chakram*=32; Kalarikkal Mariam's *kuzhikkanam* by mortgaging 2 ear-rings *Chakram*=32; *kuzhikkanam* for Kianthara Kurian's wife by

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<sup>3</sup> St Mary's church Arakkuzha, *Arakkuzha Pallivaka Therattuposthakam*, (Manuscript), 1859,

Folio.6. These common "Directives" are given for all Syrian churches under the Verapoly administration in the beginning of 19<sup>th</sup> century. These Directives, which were already in use, were copied into the book of consolidated annual accounts of Arakuzha church in 1859.

mortgaging 2 ear-ring *Chakram* = 125; *kuzhikkanam* for Njattayil Cheria's wife by mortgaging *kindy* one (water pot) and one round lamp with chain *Chakram* 51; *kuzhikkanam* for Chettipparamby Chandy's child died and buried by mortgaging one silver chain (*thodal*) *Chakram* =75" (Kudavechoor, Bundle 2/Ola 191).

4. "1046ME (1870AD) *Dhanu* 25<sup>th</sup>—*kuzhikkanam* for Chrukara Mathai died and buried, *Chakram*= 125; on 26<sup>th</sup>—*kuzhikkanam* for Puthenthara Varkey died and buried , *Chakram* =32; on 31<sup>st</sup> - *kuzhikkanam* for Kolanki Poulouse's wife died and buried *Chakram* =10 by mortgaging one ear-ring; *Makaram* 6<sup>th</sup> - *kuzhikkanam* for Vellankil Ouseph's child died and buried, *Chakram*= 10; on 11<sup>th</sup> - *kuzhikkanam* for Kaitheth Yohanna's child died and buried, *Chakram*=10; on 24<sup>th</sup> - *kuzhikkanam* for Chirattapprambil Varkey's daughter Anna died and buried *Chakram* =21 by mortgaging two upper-ear-rings; on 25<sup>th</sup>—*kuzhikkanam* for Chathanthara Thomman's child died and buried, *Chakram*=10; *Kumbam* 8<sup>th</sup> - *kuzhikkanam* for Valamangalath Eeppan's son Thoma died and buried, *Chakram*=75 by mortgaging one gold flower finger ring (*ponpoo mothiram*); on 21<sup>st</sup> - *kuzhikkanam* for Kakkuzhiyil Itty Iype's mother died and buried, *Chakram*= 21; *kuzhikkanam* for Thottungal Thoma's child died and buried, *Chakram*= 15" (Kudavechoor, Bundle 2/Ola 117).
5. "ME 1025 (1850 AD) *Vrischikam* 29<sup>th</sup>: *kuzhikkanam* *Chakram* 57 for the burial of Thuruthy Thomman who died by small pox epidemic, in the South side of the cemetery" (Kudavechoor, Bundle 6/ Ola 150).
  - i. *Kuzhikkanam* records provide following information: 1) *Kuzhikkanam* was considered as an important income source of churches and parishioners were expected to pay the amount irrespective of their economic condition. No records are found related to the exemption granted to anyone from the tomb fee. Therefore, this custom had been institutionalised by long practice which exists even today.
  - ii. These records are evidences for the inequalities or disparities existed among the Christians and in the society at large. Tomb fee (*kuzhikkanam*) was a financial burden to the poor and was compelled to mortgage either gold or

- land or coconut trees to the church to fulfil their financial obligations related to burial.
- iii. Different amounts of tomb fee show that there was a practice of different grades in the burial ground (cemetery) which again proves that this custom was an important 'source of income generation'.<sup>4</sup>
  - iv. Not only gold and silver ornaments but also bronze water pots (*kindys*), bronze oil lamps etc were received in mortgage besides the landed properties and its documents. Whatever that was valuable, is pledged by the people to meet the tomb fee.
  - v. 5) Under mortgage, money is given as loan to pay the tomb fee and interest was levied from the mortgagers for the loan given.
  - vi. 6) These records provide information of the date, name, surname and sometimes the age and cause of death (disease etc). Therefore, these records are helpful for the demographic studies, death rate, child death etc in a particular place and time.
  - vii. 7) Very often, women's ornaments are pledged, especially 'upper-ear-rings' (*meckamothiram*) which is broken and removed from the dead and not used again. So that people were very often reluctant to regain them by repaying loan and interest. Whenever the mortgagers failed to take back their properties after a stipulated period of time, church used to auction those properties and appropriated the whole amount to the church wealth (For example: Kudavechoor, Bundle 5/Ola 182).
  - viii. 8) According to these palm leaves, average death rate among the parishioners was 60 and child death was 25 per year, especially from 1850 to 1900 AD. Above all, child death was very high in this region. In 1059 ME (1884 AD) *Kumbam* there were 20 deaths in a single month and out of

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<sup>4</sup> Even today tomb fee is an income source of churches and instead of grade system three types of tombs are provided for burial: common tomb with small amount and family tomb and permanent tomb with very high amount. Common tomb will be reused and can be used for any one while the family tomb will be reused only for the family members and permanent tomb will never be used again.

this 9 were children (Muttam, Bundle 4/Ola 21). Big number of child death can be seen from the Muttam and Vechoor palm leaves (Muttam, Bundle 4).<sup>5</sup>

- ix. 9) *Kuzhikkanam* rate was almost same throughout the 19<sup>th</sup> century both at Muttam and Vechoor which shows that there was no inflation or devaluation of *Chakram* in this century. The tariff of the *kuzhikkanam* was almost same and similar pattern was followed at Muttam and Vechoor, though there was slight variation.

Trustees (*Kaikkarans*) were expected to keep a list of items (*Muricharth*) under mortgage in the church related to the burial (tomb fee) together with other records (E.g. *Palm leave manuscript*, Kudavechoor, Bundle 2/Ola 299 [1864 AD]; Vechoor, Bundle 1/Ola 89 [1832AD]; 97 [1830 AD]; 162 [1833 AD]). Moreover, in the summary of the annual account they had to present the number of items under mortgage and the amount of money loaned on these items.

Table 1 Different rates of *kuzhikkanam* at Muttam church

Particulars	Amount <i>Chakram</i>	Reference, Bundle/Ola
First grade usually in the church	301	4/ 58
Top grade in the cemetery	127	4/5, 10
	96	4/33
	91	4/5
	64	4/32
	41	5/17
	32	4/10
	27	4/3
	22	4/12
	21	5/17
	16	4/10
<i>Kuzhikkanam</i> for children	10	5/17

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<sup>5</sup> Unfortunately, no number of the families and parishioners belonging to this parish is found in any records of the church. It is probable that there were around 300 families by the second half of 19<sup>th</sup> century because as per records there were 2351 parishioners at Muttam in 1905 (*Panchangam*, 1905, p. 13).

**For example**

1. "...for *kuzhikkanam* mortgage items 53, [loan on these items] *Chakram* 4878; total amount in item two *kuzhikkanam* mortgage amount including the previous balance *Chakram* 10795; items 41 including on *cacheettu* (deed) of the gold-silver item one entrusted by Koikkaran Varkey, *Chakram* 4059; *Chakram* 610 for the gold mortgage *cacheettu* one by Pulayenkery... item six; *Chakram* 422 for gold-silver mortgage item four by Panikkassery Kora; total *kuzhikkanam* mortgage item 51 and total *Chakram* to be given to the church 5111; total balance *Chakram* deducting the above amount *Chakram* 5684..." (Muttam, bundle 2c/Ola 31).
2. "1872 AD...income from previous *kuzhikkanam* balance *Chakram* 4012  $\frac{1}{4}$  ; money difference between the amount paid and the mortgage items melted *Chakram* 745 $\frac{3}{4}$ ; *kuzhikkanam* *cacheettu* two *Chakram* 361; total *Chakram* from this item 5119; *kuzhikkanam* mortgage *Chakram* 2207; total balance from different items including *kuzhikkanam* *Chakram* 33614  $\frac{3}{4}$  ; *kuzhikkanam* in gold-silver-bronze items 35 [mortgage items] *Chakram* 2207; total balance [income]including *cacheettu* and daily account *Chakram* 71742; in item two *Chakram* 73949; present balance from income *Chakram* 39665 including income from *kuzhikkanam* *Chakram* 4012  $\frac{1}{4}$ ...." (Muttam, Bundle 2c/ Ola 20).
3. "1040 ME... previous balance including dues and *kuzhikkanam* mortgage items two *Chakram* 836  $\frac{3}{4}$ ; balance amount *Chakram* 5492  $\frac{3}{4}$ ; total income from *kuzhikkanam* including the mortgage items and *kutti variola pattam* (rent from the land) *Chakram* 13854  $\frac{3}{4}$ " (Muttam, Bundle 2c/Ola 23).

It is to be noted that the *kuzhikkanam* amount was very high according to contemporary situation because according to one day-book of Muttam church, in 1040 ME (1865AD) income from 6847 coconut was only 970 *Chakram* (Muttam, Bundle 1a/5). In the annual account summary (*thirattu*), income from *kuzhikkanam* and the mortgage on *kuzhikkanam* item etc were recorded separately.

But, this practice of making mortgage for tomb fee was prohibited by law in the Syrian Roman Catholic Church by 1879 (Leonardo, 1879). Therefore, *kuzhikkanam* was received only in cash from 1880s.

Table 2

Year	<i>Kuzhikkanam</i>	<i>Kuzhikkana panayam</i>	total <i>kuzhikkanam</i>	total income	Place & Leaf
1011 ME (1836 AD)	5049.00	6340.00			Muttam, 1C/Ola 15
1032 ME (1857 AD)		549.00	22348.75 (including previous Balance)		Muttam, 1C/Ola 5
1038 ME (1863 AD)		4224.00		107877.75	Muttam, 1C/Ola 6
1039 ME (1864 AD)		1651.00			Muttam, 2C/Ola 26
1047 ME (1872 AD)	5119.00	2270.00	7389.00	81742.00	Muttam, 2C/Ola 20
1048 ME (1873 AD)		4878.00	10795.00		Muttam, 6/Ola 4
1049 ME (1874 AD)		8754.00		75868.75	Muttam, 2C/Ola 7

Until the middle of 20<sup>th</sup> century the system of different grades in the cemetery was continued. Accordingly, cemetery was divided into different plots and different fees were levied. In certain parishes the aristocratic/rich parishioners and newly converted/poor parishioners were buried in different areas within the same cemetery with varied fee rates. By the middle of 20<sup>th</sup> century, the system of different grades transformed to a system of

family tomb and permanent tomb. Conversion to Christianity was not a solution for financial difficulties of the poor, though they were freed from bondages of caste system and enjoyed social freedom. In death, however, the disparity loomed larger than in life.

## Conclusion

As stated above kuzhikkanam records provide certain insights into the socio-economic life of Syrian Christians in Kerala. These kinds of church records are evidences of existential struggle faced by financially and socially backward communities in the society as well as the disparities within a community which always blocked their advancement in all realms. Ancient and expensive social customs and practices were stumbling blocks in the social and economic growth of the people. Therefore, the disparities between the haves and have notes remained as an immutable aspect of social life. Moreover, 19<sup>th</sup> century church records speak nothing about the activities done to change these disparities in the parishes. The penetration of colonial capitalism and land policies in the 19<sup>th</sup> century effected on most castes and classes which again created a situation of social and economic discrimination and isolation (Namboodiri, 1999).

Considering the major role of churches in the socio-economic activities and life of people and foreseeing the danger of following the secular practices that were unbecoming to Christian charity, Church authorities gave *Directives* and Orders to the churches to be observed in their monetary transactions and economic activities especially in relation to loan/mortgage and *palisa* (interest). But, church records provide evidence to practices contrary to the Christian charity as stated above because of the deep rootedness of social customs and secular practices in their day-to-day life. However, the bookkeeping and accounting system that was followed by the Syrian churches prove that they maintained transparency, accuracy and faithfulness in their accounts. Therefore, they have given the receipts and received the same and tied them together with the day book and followed a system similar to double-entry. The auditing done by the office of the Metropolitan or his representatives in the parish churches provided

an additional impetus to maintain a proper bookkeeping and accounting system in the Syrian Catholic churches.

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