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old system

With regard to grain transport revive the old system. The taxes to be transported (chose ^{漕稅}) in each province will all be received by each granary and transported by grain transport ships to the capital. (Note: According to the old system in the capital province area (kinae ^{畿內}) and in adm. towns near the capital, payments were made directly to the capital granaries. In the provinces, in accordance with circumstances grain transport granaries were established in various adm. towns, and taxes were paid into the granaries ~~xx~~ nearby districts were ~~was~~ attached to, and then it was transported to the capital in grain transport ships by the transport workers. In recent times the adm. towns along the coast have not paid their taxes into the grain transport granaries, but they hire private boats and transport it directly to the capital. There have been many incidents(trouble) and it is not suitable, so we ought to restore the old system.)(END NOTE)

breakdown of grain transport adm.

1) arising of private ships
 2) No. protection against thievery + loss
 3) arbitrary double taxation to make up losses.

Adm. districts along the seacoast ~~will make~~ ^{make} payments directly to the capital, an evil that originated with the invasions of ~~195~~ 1597. Private ships and hired and loaded, and the sailors and oarsmen are not well ordered. The orders of officials are determined by force, and there is much harm to the people. Each man sends off his own ship and ~~provides protection~~ it is difficult to provide protection and easy to ~~xxxx~~ suffer losses from thievery. Taxes are collected then for a second time from the people. The situation being like this is definitely not one end (one thing). It is so haphazard that the state of the nation is extremely serious. If at the present time you want to restore the old system, ~~then~~ the people would still not want it because the cost of transportation over ~~large~~ long distances between transport granaries would be double the cost of the ships. If you want to restore the old system, then it is necessary to increase the number of transport granaries above those presently existing in order to make it more convenient for the people to transport (their tax grain).

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Chart of Present and Proposed New Grain Transport Granaries

Present Granaries

1. Asan Tribute Tax Granary(牙山貢稅串倉)
 2. Okku kunsan granary(沃溝羣山倉)
 (note:The old Töksōngch'ang(德成倉) was at Hamye(咸悅)*) During Chungjong's reign it was moved to here as the Kunsan granary. In Injo's reign again it was divided up and the Naam granary(羅巖) was established. At present again ~~the~~ the Aam (granary) has been moved to be the Songdang(聖堂) (granary). This ought to be returned, and abolished and combined with Kunsan.

Proposed New Granaries

1 addl at Tansan(瑞山)
 1 ~~addl~~ at Puan(扶安)
 (note:At Kōmmop'o(黠毛浦) on the southern border of the hyōn, at present est. the Kōmyōng(黠陽倉) can be continued.)
 1 ~~addl~~ at ~~the~~ the boundary of Haenam(海南) (South Hwanghae?) (Note: It ought to be at the continuous southern boundary of Yōng'am(靈巖))
 1 ~~addl~~ at Sach'on(泗川)
 (Presently abolished; it ought to be restored)

3. The Yōnggwang pōpsōng granary(靈光法駐倉)
 (Presently abolished; it ought to be restored)

-The above are transport granaries along the coast -Ch'angwōn(昌原)

4. The ~~Kahūngch'ang~~ Kahūngch'ang(可興倉) at Ch'ungju(忠州)
 5. the Hūngwōnch'ang(興元倉) at Wōnju(原州)
 6. the Soyangch'ang(昭陽倉) at Ch'unch'on(春川)
 7. the Kūngokch'ang(金谷倉) at Paekch'on(白川)
 8. the Kang joūpp'och'ang(江陰助邑浦倉)

-The above are transport granaries along rivers. (Note: The Soyang and other granaries listed above it service the Left Province, and the Choūpp'o granary and those above it service the Right Province).

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I submit that at the beginning of the Koryō dynasty, 12 granaries sugun(水部) were established in kun along rivers in the southern provinces in order to improve grain transport. There were then 10 granaries along the seacoast. But in the present dynasty we only establish^{ed} several granaries along the seacoast. I don't know the reason for this. In general in the Koryō dynasty, from the reigns of Yejōng(毅:1146-70) and Myōngjōng(明:1170-97) and after the country was thrown into confusion without government, and the institutions of the founder of the dynasty were rarely not fallen into disuse. By the end of the dynasty, the Japanese pirates (Wako) went back and forth plundering the towns along the seacoast and most of the tax grains from the southern provinces were transported by land route (to the capital). At the time of King Kongmin(恭愍) it was ordered that distances over the land be calculated and that hostels (wōngwan 院館) be established to accommodate the people nearby in transporting rice and in stopping overnight. The tragedy of the times can be seen (from this).

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At the beginning of (this) dynasty we inherited these problems. There were still many seacoast adm. districts that were empty (ruined) and not restored. The fact that we still had not thoroughly established granaries along the seacoast, when you think of it was also because of this. The situation continued like that until the present time. And at present we ought to establish more granaries in order to restore the ancient system. (Note: Some perhaps think that we ought to establish granaries in open places (hūihwal 樞關) in order to avoid the ~~seacoast~~ dangerous places along the seacoast. If so, then the towns (along the coast?) in sending their tax grain directly to the capital, will they along not go through these dangerous places?)(END NOTE)

-The Grain Transport Granaries of the Koryō Dynasty

(Note: In the Koryō dynasty up to Sōngjong's reign (981-97), the titles of the ^{chu, kun,} customs barriers, post-stations, and river ports that were

not refined (a **雅**) were all changed, so I am recording the former name (along with the latter one) so that (the readers) will know it (what place it is).) (END NOTE)

In the early Koryö dynasty there were established 12 granaries in kun along rivers in the southern provinces, as follows:

1. The Tökhüing (**德興**) granary at Ch'ungju (**忠州**)

(Note: the Yösup'o (**靈水浦**) formerly was called Kümch'önp'o (**金靈浦**)).

2. the Hüngwön (**興元**) granary at Wönju (**原州**)

(Note: the Künsömp'o (**銀蟾浦**) was formerly called Sömgup'o (**蟾口浦**)).

3. The Ayang (**河陽**) granary at Aju (**牙州**)

(Note: P'yönsöpp'o (**便涉浦**) was formerly called T'aip'o (**打伊浦**))

4. the Yöngp'üng (**永營**) granary at Pusöng (**富城**)

5. The Chinsöng (**鎭城**) granary at Imp'a (Imp'i?) (**臨陂**)

(Note: Chojongp'o (**朝宗浦**) was formerly called Chinp'o (**鎭浦**))

6. The Anhüing (**安興**) granary at Poan (**保安**)

(Note: Cheanp'o (**濟安浦**) was formerly called Mup'o (**無浦**))

7. The Puyong (**芙蓉**) granary at Yönggwang (**靈光**)

(Note: Puyongp'o (**芙蓉浦**) was formerly Amup'o (**阿無浦**))

8. the Haenüing (**海陵**) granary at Naju (**羅州**)

(Note: T'ongjinp'o (**通津浦**) was formerly Ch'iürp'o (**置乙浦**))

9. the Changhüing (**長興**) granary at Yöng'am (**靈巖**)

(note: Chodongp'o (**朝東浦**) was formerly called Mup'o (**薪浦**))

10. the Haeryong (**海龍**) granary at Söngju (**昇州**)

(Note: Choyangp'o (**潮陽浦**) was formerly called Sabip'o (**沙滄浦**))

11. The T'ongyang (**通陽**) granary at Saju (**沮州**)

(Note: T'ongjop'o (**通潮浦**) was formerly called Maljop'o (**末潮浦**))

12. the Söktu (**石頭**) granary at Happ'o (**合浦**)

(Note: Nap'o (**蠟浦**) was formerly called Kulp'o (**骨浦**)).

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(13.) Also at Sōhae province (hwanghae), Changnyōn-hyōn (長淵縣) there was established the Allanch'ang (安瀾倉) (Note: Haewip'o (海葦浦) was formerly called Wip'o (葦浦))

Pangwan

-Each granary ~~had~~ ^{will have} a p'an'gwan (判官). The taxes for the chu and kun in the neighboring area ~~was~~ ^{will be} transported to the granary, and in the 2nd month of the next year it ~~was~~ ^{will be} transported by grain transport (boat). The deadline for nearby areas ~~was~~ ^{will be} the 4th month, and for distant areas the 5th month, after which the grain ~~would~~ ^{will} be sent to the capital granaries. (End of section on Koryō Dynasty)

-The grain transport men (chosol 漕卒) for each granary will be selected from areas nearby the granaries, they will receive 1 kyōng of land and be given 2 support personnel. (Note: For Haenam (south Hwanghae?) and below at the time when the grain is transported, also give 5 tu of rice (to the men). From Saju (泗州) and below, give 10 tu of rice (Subnote: this only refers to the men who are supposed to be on duty on the ships). These funds are all to be deducted from the original (tax) rice.) (END NOTE) Divide (these men) into two tours of duty on ship. (Note: If it is not the time for transporting grain, then just select two men on rotation to ~~work~~ guard the ship. The grain transport workers (chosol) usually carry a tally on their ~~work~~ sea troops waist. This system is the same as that for the sailors (Sugun). Just write on it such-and-such a granary, grain transport worker (chosol), seal (chōn 篆). ~~is~~ Brand the two characters, chosol. As for the quota of men, decide it in accordance with the number of ships.

At the present time, with regard to those grain transport workmen who live in mountain regions, select ~~seam~~ troops or land troops in place of them and allot (transport jobs), and after that those who move will be crossed off the list. These and other matters will follow the regulations for the ~~w~~ sea troops (Sugun).

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Those transport workers near the capital who work on rivers will be called subu (水夫). They should have the same name as the chosol

漕卒

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Also ~~is~~ from land in the vicinity of the granaries on the banks of rivers select and grant 1 kyōng of land (to each man) and give him 2 support personnel. Divide them into two tours. The system altogether is the same (as that for other grain transport workers.)(END NOTE and fix

Calculate/the number of grain transport ships for each granary.

(Note: Calculate the amount of land taxes paid in an average year to the given granary. If it's a large figure, calculate and fix the number of boats, such as such-and-such a granary, ~~so~~ many boats, etc., and in every case there will be a fixed number. In general the granaries on a river transport system may transport tribute taxes three or four times a year. For those granaries along the sea route, if they are not far away, they also can transport (grain) twice a year; but not if they are far away. You must also calculate this in determining the number of ships. Once you determine the number of ships, then the number of grain transport workers (chojol) can also be known.)(END NOTE)

In new construction or repairs, the official will provide the expenses. (Note: At the present time the grain transport workers (chojol) and the river men (subu 水夫) and others provide the grain transport ships themselves, so that the chojol cannot endure it. This is not the way it ought to be. Even though in recent years they have been given ~~tax~~ tax-exempt status (pokho 復戶), they still/not by this means pay the costs. The official ought to provide the expenses and their tax-exempt (pokho) status should be abolished.

state should take over gr. operation

As for ocean-going transport vessels, every 9 years new ones have to be built (the old ones have to be replaced), and every 3 years you have to change the mast?(sak 槩). After the second 3 years, you have to change the mast? again. The rice expenses for a new ship are 120 kok (that is, 80 sōk of the present measurements). In accordance with the regulations for warships, (pay?) 25 kok, then sell off the old rejected ship and supplement the funds, and give 95 kok. As for (作船) etc., this is also included in this. 35 kok for

depreciation

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changing the mast? With regard to river transport boats on rivers in right provinces, make new boats every year and pay so much grain... (similar reg. for ships on rivers in left provinces). Expense will be met in every case from the regular expenses (kyōngbi 經費) of the place in question. 1/3 in cash. If it is a bad crop year, then reduce it by 20% in accordance with standard practice.

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Grain transport ships, when they are made, will be branded and sealed. If care is not used in guarding them so that they are damaged or destroyed or lost by fire, this is to be regarded seriously. Then the grain transport workman (chojol) and rivermen will have to provide new boats themselves. If a new boat is made or mast repaired before the deadline is up, then have them build or repair the ships themselves and give them payments on the deadline.

According to the law code (taejōn) (regulations) for seagoing transport ships, Yōngsan granary has 柴山倉 ch'ang 53 ships; Pōpsōngch'ang (法聖倉) has 39 ships; Tōksōngch'ang (德成倉) has 63 ships-- a total of 155 ships. The total number of grain transport workman (chojol) is 5,960 men divided into two shifts.

There are 20 ships for river transport on the rivers of the right provinces, and 290 rivermen (subu 水夫); 51 ships on rivers in the left provinces, with 36 306 rivermen, also divided into two shifts.

If you at the present time calculate on the basis of these figures, then there are 36 ~~workers~~ transport workers (chojol) per ~~ship~~ seagoing transport ship. If they are divided into two shifts, then there are about 18 men per shift. Any leftover persons will be quotas for the T'ongyōng ch'ōnho (統領千戶 廳). If it is done like this, then even though the grain transport workers (chojol) are only given 2 able-bodied males support personnel and no tax-exempt land (pokchōn 復田), they still will not be in difficulty. The reason why the present difficulty of the grain transport workers

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is so bad is because their original numbers have shrunk to become one shift (tour), but they are pressed for bribes and made to pay expenses in a hundred ways. We ought to stop (this) and (make it) like the old law and have the officials provide the costs for making ships.

downriver (suhasön) plus boatmen
In the case of the ~~river~~ transport, there will be ~~12~~/rivermen 14 (subu) for every river boat, and for upriver transport (susangson) boats, there will be 6 river boatmen per boat. If you divide them into two shifts, then it would seem to be either too many or too few.

I don't know really what it would be like. I hear that at present at the Kunsan (羣山) granary, there are 15 grain transport ships, and that at the Pöpsöng (法聖) granary there are 26; at the Naam (羅巖) granary there are 10; at the Asan (牙山) granary, in olden times there were no ships, but at the present there are 16. There are 16 men per ship; combined with support personnel households (hobo) there are 48 men, it is said. These have been cut down to 1 shift.

Therefore every year each ~~worker~~ worker and his support person are given 1 kyöl of tax-exempt land. In years when new ships are built, they are given additional exemptions, it is said. As for river transportation, etc. etc.)(NND NOTE)

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During the reign of Chöngjong (靖宗: 1034-46) of Koryö, each of the 12 granaries had 6 grain transport ships (that is, the granaries of 石頭, 通陽, 沔陽, 永豐, 鎮城, 芙蓉, 長興, 海龍, Söktu, T'ongyang, Hayang, Yongp'ung, Chinsöng, Puyong, Changhüng, Haeryong, 海陵, 安興, Haehüng, and Anhüng), Together with 1 chomasön (2 尚馬船 : company horse ship) they carried 1,000 sök. Tökhüng had 20 ships, and Hüngwön had 21 ships, together with flat and shallow ships (P'yöngjöson) they carried 200 sök (subnote: these are all the 15 tu-sök)

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Transport ships for sea transport will be Ch'omasōn (哨馬船).
 (Note: They are 70 feet long and 22 feet at the waist, calculated with
 the yōngjoch'ōk (營造尺) from the four gunwales (hyōn 舷).
 For what follows, the same thing.)(END NOTE) They will be limited to
 800 kok cargo. (Note: That is, in present units, 533 sōk 5 tu. In
 extreme cases, 1,500 kok may be permitted, but because the limits
 should be set on the light side, I fixed it at 800.)(END NOTE)

-Each ship will have a crew of 36 grain transport workers (chojol 漕卒).
 (Note: Divide them into two shifts, with 18 man per shift, to be in
 effect while on board ship. In addition there will also be ^{ship capt.} officials
 (判官) ~~zhixix~~ (yōngsōn 領船) and several p'an'gwan/and clerks (iye 吏書).
 Every ship will have a yōngsōn (領船 :captain?), who will be given

an additional support person (poxm). The granary p'an'gwan will
 select (him) and report it to the Ocean Grain Transport Official
 (Haeunsa 海運使, and by this will set the time for transport.
 Sinking or loss of a ship because of ^{negligence} ~~xxx~~ lack of diligence will earn
 the yōngsōn (captain) 100 strokes the first time it happens, and the
 second time his whole family will be transported to the border.

(In case of the) grain transport men (chojol) (being responsible),
 each will get 100 strokes. If (it happens) because the ship suffers
 from wind or other natural disaster not under the ~~xxxxxxxxxxxx~~ power
 of man (to control), then it will not come under these limitations
 (restrictions). Reduction of half salary for any amnyōng (押領)
 or p'an'gwan (判官) who loses 5 ships at sea. If they lose
 10 ships in 6 months, then take away their office warrants.)(END NOTE

Use low draft ~~ix~~ ships (p'yōngjōsōn 平底船) for river transport
 in right (eastern?) provinces. (note: x no. of feet in length and waist)
 Load limited to x. X number of boatmen per boat. . . .

Use low draft light boats for river transport on rivers in left
 provinces. . . .

punishment

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In the first week (ten-day period) of the first month, first open the granary, and prior to the 15th day of the 2nd month, finish collecting the taxes. (Note: For Kahūngch'ang(可興倉) and various adm. towns in Yōngnam (Kyōngsang), finish collecting by a deadline of the 3rd month.)(END NOTE) The said official should ~~first~~ transport the grain. prior to the time inspect the ships and ~~the grain transport~~. (Note: In all cases send off the ships within the 3rd month. In the case of river transport, start sending ships in the 2nd month. . . . The day that the ships are to be sent will be made known to each chin (garrison town) and adm. town (ūp) along the coast. /On islets Within the boundaries of each adm. district that the grain transport ships pass by along the seacoast, place ~~new~~ signs on large trees on all sides with the name of the district and the islet such that they are not covered even in full tide, so that people on board ship can see them from a distance and will be able to avoid (dangerous places). Each garrison town (chin) will send a troop (war) ship to their border to wait and point the way and from time to time hand over documents in order to provide evidence for future investigation. If any garrison commander is negligent, it will be memorialized and he will be indicted.

If someone has clearly allowed a ship to be lost and misappropriated (the cargo?), take all (the cargo). If the question is doubtful, take 2/3. If someone has clearly lost a ship, do not take (anything). Anybody who ~~take something bequeathed to someone else and there is evidence of it~~ who takes something bequeathed to someone else and there is evidence of it will be indicted for coveting and receiving stolen goods.

If at the time when land taxes are loaded on board the ships private goods are also loaded on, then the captain of the ship (yōngsōn) and the owner of the goods and their families will both be transported to the frontier and the goods confiscated by the officials. Any officials who failed to discover this will be mem. and indicted. Additional

grain transport -12- P'angye surok, kwōn 3, chōnje hurok, sang
degrees of punishment for those who knew of it.

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If a grain transport sailor has an accident (~~dies~~, yugo ^{有故}), then someone from among his support personnel will be reported to the official to ~~xxxxxx~~ be sent to replace him. If someone ~~xx~~ privately takes his place, then the substitute and the person he substitutes for will both be given 100 strokes, and the officials guilty of failing to investigate this will be dismissed. Check for missing rice, collect it? and put it on board another ship.

If the ship's captain at the time grain is transported rice and cloth extorts ~~xxxx~~ from the grain transport sailors, he will be given 100 strokes.

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All contact with merchants from places nearby grain transport places will be prohibited. The goods in the possession of violators will be confiscated by the official. Those who allowed contact and officials who failed to keep check on it will be indicted.)(END NOTE

-When the grain transport ship arrives at anchor, the Ministry of Taxation Tangsang(^{堂上}) and the Tongsūngji(^{同承旨}) will check it and memorialize. (The granary official will calculate (the amount of grain?) and pay it to the Haeunsa (Ocean Grain Transport Official). If the Amnyōng(^{押領}) and P'an'gwan(^{判官}) are also ~~xxxxxx~~(on hand), they will together assume responsibility for inspecting and measuring (the grain). If the capital granary does not open on time and keeps the grain transport sailors waiting, then the responsible official should be seriously indicted for malfeasance.

When the grain transport sailors arrive at anchor, calculate the number of days (required to make the return trip?) and given them provisions. When they return, if they are going to Asan granary or Choūpp'o(^{助邑浦}) granary, give them 5 days (worth). 8 days for Kunsan granary. 10 days for Pōpsōng granary; 14 days for Yōngsan(^{榮山}) granary, and 4 days for Kahūng granary.
^{活船}
^{可興}

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grain transport -13- P'angye surok, kwön 3, chönje hurok, sang

Give each man 2 süng of rice a day. Other granaries will copy this (regulation.) (Subnote: Among the p'an'gwan, do it in accordance with those who are on board ship who are returning, also the same (regulations)).

In supervising the payment of grain, make sure ~~it is done right~~ according to law it is checked for correctness and branded and sealed. Use a high weight measure. Those who do not do it ^{fairly} correctly in the case of the official who supervises payments (Kamnapkwon), he will be indicted ~~for a crime~~ for serious crime. The ~~max~~ weights and measures in each granary will be sent to the capital granary every three years for calibration (sangjun ^{comparison with standards.} **相準**).

If there is any grain missing from the transport rice, collect it from the boatmen. (subnote: double from the captain (yongsön) vs. the boatmen (chojol)). For every kok of tax rice, give 1 süng of wastage rice (momi **糶米**), (subnote: that is, the so-called kasüng (**加升**)). But at present it is collected as a surtax from the people and subtracted from the original rice ^{rice} (payment?), in order to make up for losses in transportation. Those who do the measuring will also not pay ^{rise} as a reward for their diligence and care in transporting the rice. (subnote: Also at the present time you have a boat-loading fee at each granary, and a horse rice fee when the ship arrives at the river near the capital and (the grain) is shipped to the (capital) granary.

All of these are collected as surtaxes from the people. As for the boat loading fee, in accordance with present practice, collect it from the people. The granary entry and horse price fee should be deducted from the original rice (tax payments, funds.))(END NOTE)

if
Under the Koryö system/the grain transport ships were sent off within a deadline but there were a loss due to weather, in the case of 3 helmsmen or more or 5 ordinary seamen or more (**lost at sea**) ~~together (would ~~xxxxxx~~ pay?) rice (as a fine?)~~ with rice lost at sea,

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do not collect (a fine from them). If ships were despatched after the deadline, and 1/3 the helmsmen and seamen were lost at sea, make equal collection from the officials and the helmsmen and seamen.

Also in the 7th year of Munjong's reign (1053), the Samsa (三司 :Financial Commission) memorialized that under the old system for every sōk of tax rice a wastage rice surcharge (momi) was collected of 1 sūng. At the present time rice from 12 granaries is paid into the capital granary. It passes over water and land and the loss is very great. Those who transport it suffer from payments to make up (the losses). We request that 1 kok be increased to collect 7 sūng of wastage rice surcharge.

13:b

1053

In the 33rd year (1079?) in adjudicating? (判) official and private transportation of rice, when the helmsmen and seamen and others requested on the grounds that the ship was lost at sea that they privately divide up and use (supplement the loss?), and altogether they were order to collect it (make up the loss?).(END NOTE)

1079

-The ^{Maritime} Sea Grain Transport Official (Haeun p'an'gwan 海運判官) will be elevated to be a Haeunsa (海運使 (rank 3A)

-The Amnyōngwan (押領官) will not be selected from among the manho (萬戶) of each garrison town (chin). (Note: ~~xxxx~~ ~~xxxxxx~~ That at the present time they are selected from the manho is a violation of the principle of providing against unexpected disaster by establishing garrisons (chin).)(END NOTE). But a P'an'gwan

is set up for a granary (one man to a granary) like the Haeunsa. That is the regulations for officials has him supervise (amnyōng 押領) and ^{But} As for the ~~check~~ ~~xxxx~~ Manho and Susa (萬戶水使 :provincial naval commander), ~~xxxx~~ that escorting each of them has his role in despatching military ships and protecting (the grain transport ships?). If any are negligent in escorting the Amnyōng and P'an'gwan will reprimand them. (Note: First they will punish their inferiors and then report to the provincial governor, like the Haeunsa.

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together with the garrison commander will report it to the superior authority. The grain will be divided up and given to people living nearby and in accordance with regulations paid (back?))END SUBNOTE. END NOTE

The ~~king~~ P'an'gwan and Haeunsa for each granary involved in oceangoing grain transport, ^{海運使 will} will be recommended (ch'ōnmang ^{蔭望}) ^{蔭望} (only one name will be submitted) to the Ministry of Taxation, which will then review the recommendation and turn it over to the Ministry of Personnel, which will memorialize and award (the individual) his ^秩 title, with rank 8A. (Note: Recommendations of persons for these posts will be made from former officials of ch'amha rank (below rank 6) down to students exempt from duty (naesa myōnbōnsaeng ^{內舍免番生}) who are pure, upright, and knowledgeable. As for salary, they will be given the standard salary for a rank 8A official, of 70 tu/ per month that will be deducted from the regular expenses (kyōngbi) of the place that they come from and paid to them. Give them also 6 sahu (servants? ^{伺候}). If a p'an'gwan has some official business while he is at home with his family, then send them on rotation to do it. Don't do it if there is no business. For supervising grain in the granary and grain aboard the ships, also provide special clerks.)END NOTE

When the tax grain is collected, ^(海判官) (they) together with the magistrates from each adm. town will supervise the measuring and collect it. (Note: When the Haeunsa arrives, then (he) together with the p'ang'gwan and magistrate will supervise the collection.)(END NOTE)

When the grain is divided up and loaded (on ships), ^{they} ~~the same as~~ (with) ~~each of the magist~~ Haeunsa will supervise the loading. (Note: Before the Unsa arrives also have the p'an'gwan supervise the loading/), and they will continue on board the ship to supervise (amnyōng ^{押領})(Note: When the p'an'gwan is at the

granary he will have 1 secretary (sōgi ^{書記}), 2 saryōng (^{使令})
1 唱, 1 厨子 (cook?), and 1 通引 (Keeper of seals).

recommend

1. order rank
2. salary

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(Subnote: With regard to the above, from the day that the granary is opened for collecting taxes until it is divided up and loaded (on ships), the standard practice will be to deduct all (expense for these clerks) and grant provisions to them on the basis of 2 süng/day.)(END SUBNOTE)

When the ship is boarded (on ship), then there will also be 2 ch'wisu (吹手:blowers?). Quotas for all these (men) are established separately from the chojol (grain transport sailors). (subnote: they will also be divided into two shifts).

When (the ship) gets to the capital, (the p'an'gwan) together with the appropriate official will supervise the measuring (of the grain) and its payment. (Note: When they arrive at the capital, pay a courtesy call (on the king? sukpaе 肅拜) they will ~~respectfully (to the king) and pay (to the granary) into the granary.~~ payment to the granary is finished, they will pay a parting After ~~it is finished the lower officials will respectfully pay~~ courtesy call (on higher officials?) (hajik sukpaе 下道肅拜) ~~and return to the higher officials and return~~ On the day by post-station. ~~When~~ they arrive at the capital and pay respects (to the king?) to the ~~king~~ (time when) the grain is paid to the granary and they depart, they will be provided with food at the rate of 1 tu of rice per day.)(END NOT.

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From ^{60 ships} Every (granary?) ~~from~~ north of Sösan(瑞山) ~~will have 60~~ ships; and every ^{45 ships} place from Haenam(海南) north, ~~will have 45 ships;~~ and every ^{30 ships} place from Sunch'on(順天) and below (south) ~~will have 30 ships.~~ Those who arrive at port without suffering losses, (和判官?) will be promoted one grade. (Note: If the quota of transport ships is not a full amount in one trip, then calculate the total over 2 or 3 trips.) (End Note). after ^{6 trips round} change the official. (六周遷官).

(Note: Transfer in accordance with rank. The same as the regulations for other officials). If there any cases of illegal fishing or transport sailors stealing grain, memorialize it and punish them severely under the charge of embezzlement (changnyul 贓律) and indict them (the p'an'gwan?) along with the perpetrator.

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72 tu/yr.
5 R2/yr.

Also for each granary appoint a granary guards (kojik 庫直), with a standard monthly salary of 6 tu of rice. (note: subtract the salary from the official servants (slaves)? because they receive a full allotment of land. (??)(END SUBNOTE) Also for each granary determine an amount for the purchase of stationery (paper). 10 kok for flourishing places, and 7 or 8 kok for simple (not busy) places. And deduct it from the expenses (kyōngbi) of the place where it is located. When the p'an'gwan is in the granary or on board ship, the cost of food and other materials are all included in his salary rice. Even such things as vegetables, ~~salt~~ salt, and minor things, none of it will be taken from the clerks or sailors.)(ENDNOTE)

Abolish the p'an'gwan for river transport, but also establish a granary p'an'gwan (for rivers).

River transport is different from ocean transport. The route is easier. There should be no difference in the system by which granaries are established. At present there are no fixed officials for the granaries, but there are miscellaneous appointments of commissioners (ch'asawōn 差使員) to collect the taxes. The situation is not right.

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present governor
appoints other officials

(Note: At the present time when the taxes are paid to the granaries in both the ocean and river transport systems, the provincial governor on his own authority chooses and commissions magistrates within the province to go and stay at the granary and share in the supervision of the tax collections. They call them ch'asawōn (差使員). Not only are there many evils among them, but the official in charge of tax collections (kamsugwan 監收官) and the one in charge of grain transport (yōng'un'gwan 領運官) are different people. The situation is basically not correct.)(ENDNOTE) Everything ought to be like the ocean transport granaries. Appoint a p'an'gwan for each granary and order him to share in the supervision of tax collections and also to continue to exert supervision (amnyōng 押領) over transport and payment (to the capital granary).

deputy = 判官

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pilots?

(Note: Matters should all be the same as for the ocean granaries, but there is a difference between river transport and ocean transport in the difficulty involved. There is no provision for people to board ships at the border of their jurisdiction to point the route (to the transport ships). There are no supervisory officials (yönggwan 領官) ~~xxxx~~ or rewards to them by promotion in rank. Also the two saryöng (使令) also combine the function of the ch'wisu (吹手).

If once the p'an'gwan is appointed for the granary he is made to supervise things (amnyöng), then the present river transport p'an'gwan will only be the official in charge of supervision (amnyöng) for several granaries, and naturally this post ought to be abolished.

In general ocean transport is over long distances and is very difficult, so that there is a special post of Haeunsa (Ocean Transport Official) in order to supervise all provinces. This post, then, ought to be directly under the Ministry of Taxation. His selection and recommendation will be like the above regulations. It is only that the Ministry of Taxation will recommend a man for the post and send the recommendation to the Ministry of Personnel. He must be a man from that adm. town or neighboring ones.)(END NOTE)

The tax rice from g ~~xx~~ granaries like the Hüngwönx (興元) and Soyang (昭陽) granaries will be small in amount. (Note: Because the land west of the pass (Yöngsö 嶺西) is wide and sparsely settled, the circumstances do not call for combining it into one granary, but the amount of taxes collected will be small.)(END NOTE) It will also be all right if the ~~xxxx~~ p'an'gwan from the adm. town holds this post as a concurrency. (Also order it written on his office warrant. The business handled in adm. towns of the Yöngsö (west of the pass) region is also simple and reduced (in quantity), and does not compare with the south. If he performs these responsibilities as a concurrency there will still be no fear that affairs will be neglected.)(END NOTE)

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The difficulties of the grain transport sailors (chojol **漕卒**) are unrestricted all due to/exactions on them by official agencies. From the Ministry

~~3:15~~ 3:15b

of Taxation and the Haeunsa down to the granary officials, they cannot levy even 1 sūng's worth of rice, or one leaf, or one piece of wood.

(Note: The Ministry of Taxation might, on the grounds that there was an accumulation of dew (moisture?), use grass (reeds, rushes); if so, then grant funds to buy them.

Violators of (the above) law will all be punished for embezzlement (changnyul **贓厥律**).

At the present time I hear that the difficulties of the grain transport sailors (chojol) are not all the same. When the tax land tax is collected, the so-called Ch'asawōn (**差使員**) used the pretext that they are collecting rice to pay for the cost of paper (chigami **紙價米**); or they use the pretext of ~~it~~ (collections) for rice dropped in the yamen (nakchōngmi **落庭米**). If the original rice (tax) was 1,000 sōk, then they definitely will collect an extra 100 sōk. The ocean going transport officials (haeun p'an'gwan

海運判官)

) also privately divide up and use (for tax funds), and the supervisors (amnyōng kangwan **押領監官**) together with their

subordinates all obtain food and provisions from the grain transport sailors (chojol). Therefore the so-called amnyōnggan (**押領官**)

follow along and copy this even more. In addition to the provision of expenses, there ~~xxx~~ is also a levy of 1 sōk of rice per ship. There is another levy when the ship arrives at the river near the capital.

The Haeun p'an'gwan also as a rule collects 1 sōk from every ship. The Ministry of Taxation also collects two long pieces of wood (trees?)

~~xxxxxx~~ and two (bunches?) of grass and rushes. The Haeun p'an'gwan also makes a collection like this, as does the Amnyōnggan. Residents

of the capital come rushing to the ships and calling themselves owners (chuin **主人**), and on this pretext ask for 2-3 sōk or 4-5 sōk of rice

from each ship, or whatever they want. Abolish this practice.

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In the morning? when the various palace (princes and princesses) households and ministers' households hear that the grain transport sailors have arrived, they might use the pretext that they are the family of (owners) of ~~runaway slave~~ a runaway slave, or that they are the chōpchu (接主?) of a runaway slave, and they will compete with one another to capture the sailors. The sailors, not able to bear this (situation?), will first pay bribes with the tax rice and also pay monthly interest? and buy rice from the capital to pay the granary. There are many people who take flight on the way back, and have no way to pay the monthly interest, so then pressure is put on residents of the river near the capital and the money is collected from them on the pretext that they are the shipowners, and these people are made to collect the funds from the grain transport ~~sailors~~ sailors, thus causing this situation. At the present time this evil is slightly in abeyance, but the so-called "owners" (x chuin) still retain their old names (titles), so that even though not one of them is a real owner, they still openly come to the ships and extort (funds).

As for the return trip provisions, then even though they are granted in accordance with law, the people at the granary customarily receive food, but the grain transport sailors do not know about this. It has been a long time since (this has been going on?).

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As for these various evils, if like in the old statues the ~~regular officials~~ regular officials (kwanwōn 官員) collected them (the taxes?), there is no doubt that there would be no shame. In addition to this they do not open (the capital?)(local?) granaries to receive (the tax rice) and keep (the ships?) waiting for a long time on the (Han) river near the capital, and the lower clerks ask for all kinds of bribes, so much so that one cannot find words to describe it all. This is why the expenses for one grain transport sailor (chojol) on one trip is no less than about a dozen ~~sok~~ sok of rice. Also what the haeun p'an'gwan

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piles up like a hill (in fees) and what his underlings get for their duty pay are all collected from the sailors. Also the ch'ōnho (千戶), t'ongnyōng (統領) and others are at the present time only officials paid by the Haeunp'an'gwan. ~~at the~~ When new ships are built they collect rice and cloth from the grain transport sailors, and what is all, and (these clerks?) customarily not once do they go and board the ships, it is said.

As for the excessive collection of tax rice, there also is no order to this. When the rice is transported and paid there is no avoiding loss from wastage, therefore you have the kasūng (加升) rice surtax, and the Ministry of Taxation also customarily also collects a kasūng surtax. Above and below (higher and lower officials) together make levies and the mins of the people are fallen, so that the grain transport sailors also carry out many frauds, and it is said that even though they know they will get fleeced, still they compete with one another to steal (tax grain)

And when you talk about the difficulties of the river boatmen (subu) in the area near the capital, then even though it might be said that it is a little lighter than with the ocean grain transport sailors, still in general it is said that it is also like this. (END NOTE)

As for the middle provinces south of the ~~peak~~ (Yōngnam 嶺南) and various kun east of the ~~peak~~ (yōngdong 嶺東) and distant places along riverways, the grain transport taxes will be commuted to cotton cloth, ramie cloth, and white silk, etc., in accordance with regulations and loaded and transported, (Note: If carts are used, then transport them by cart.) (END NOTE), and paid to the capital (sangnap 上納).

Note: In every case do it in accordance with what is appropriate for the local area. & (Commute) to cotton cloth in the Yōngnam area, and to ramie cloth in the Yōngdong area; cotton cloth/in distant places along rivers in the Haesō area (Hwanghae?). (The commutation rate per ~~p'it?~~) will be 6 sūng for cotton cloth and 6 sūng for ramie cloth,

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and 12 sūng for silk. All of it (will be in bolts) 30 feet (ch'ōk) long and 7 inches (ch'on) wide. Fine woven cloth will be the standard. 1 p'il of cotton cloth will be equivalent to 6 tu of rice; 1 p'il of ramie cloth will be equivalent to 6 tu of rice; 1 p'il of white silk will be equivalent to 12 tu of rice. In the case of millet (songmi 粟米) and yellow beans, then also calculate an appropriate permanent amount in fixed/terms irrespective of bumper crop years or famine years.

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In general the ~~number~~ number of sūng (of rice) per cloth and silk used ~~in~~ officially and privately, and the foot length (of the material) will all be determined by these standards. According to the system in this country 35 feet of cotton or silk (cloth) makes 1 p'il. According to the ancient (old) system, then 40 Chou feet made 1 p'il, therefore it is said that 4 chang (丈) make a p'il. At the present time, even though 30 feet make a p'il, this is calculated in terms of cotton and silk feet. They are longer than (the foot) of ancient times.)(END NOTE)

In the two provinces of the Northwest, grain will be stored in the adm. towns in order to provide for military expenses (kunjā). (Note: Among the towns of the two border provinces some will also be ordered to pay (taxes) to the capital (sangnap); if so, then in the mountain districts of Kwansō (West of the barrier--Pyongan) silk will be paid, and from the Yōngbuk (嶺北 Hamgyōng?) area, ramie ~~and~~ cloth.)(END NOTE)

As for expenses along the direct route (to China?), then in "wide" places (kwangch'ō 廣處 :sparsely populated?) keep the (tax grain) on hand in order to provide for expenses of that district.

In every case from the original amount (of tax payment) officially subtract transportation ~~expenses~~ fees (t'aega 馬大價) (Note: In accordance with the present regulations in the taedong system by which horse fees

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grain transport -24- P'angye surok, kwōn 3, chōnje hurok, sang
are taken off.)(END NOTE) The magistrate will designate clerks and order
them to go and collect from each official that passes by. He will
also designate petty officials to escort (passers-by) within his
jurisdiction. (Note: As for the payment to the capital of tax cash
and residential/cloth (yōrip'^{area} 園里布), all will be the same as this.)
(END NOTE).