

TAX MEASUREMENT AND LAG 'DON TAX

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Since in any discussion of taxes (in Tibetan: *khral*) an understanding of the units involved is a prerequisite, I shall describe these before dealing with the actual taxes.

The basic unit of land measurement in Central Tibet is called *rkang*. It is used to calculate the amount of land on all *gzhung gzhis* (government estates).¹ On the other two types of estates, *chos gzhis* (religious estates) and *sger gzhis* (aristocratic estates), a unit consisting of two *rkang*, called 'don is the unit. All Tibetan units of weight and measurement can be divided into fractions (*cha phran*) consisting of 120 parts. Thus, one *rkang* and 5/12ths of a *rkang* would be one *rkang* and 50 *cha phran*. In the government registers this fraction is only used for fractions other than 1/2, 1/4, and 3/4.

It is most probable that measurement of land by *rkang* had been the custom before 1740, but it is only from that year that I can substantiate its use. In that year (the *lcags spre*-iron monkey year of the twelfth cycle) a *zhib gzhung* was made. Literally this term is an abbreviation of *zhib dpyad gzhung khra* (basic list which has been examined carefully), but I feel that since the term 'land settlement' has had such a widespread use in India for revisions of land holdings in relation to taxes it would be an efficacious equivalent.

In this paper I shall limit the discussion to what I call Central Tibet. This term I use to include: *dbus*, *gtsang*, *kong po*, *dwags po*, and a few *rdzong*,² (administrative districts) in *la stod*. In my book I shall separately discuss the customs in the other areas of Tibet.

The land settlement of 1740, known to Tibetans as the *lcags spre zhib gzhung* (the iron monkey year *zhib gzhung*) established formally the tax ratio from arable fields (*zhin gkha*) in the above-mentioned area. I have not seen this 1740 settlement directly but have read about it, and the history of these settlements in general, in the introduction

to the 1830 land settlement. This introduction existed in only one handwritten manuscript which was kept in the Finance Office (*rtsis khang*) in Lhasa. To the best of my knowledge it was not taken out of Tibet after the revolt of 1959.

According to this introduction, the 1740 land settlement became inadequate mainly due to the rapid increase in new farm land which was put under cultivation. Since taxes had been fixed according to the amount of land, i.e. *rkang* or *'don* a family worked in 1740, the government was losing a tremendous amount of income. Along with this serious inadequacy, there were numerous disputes and litigations which arose due to changed environmental conditions, i.e. formerly productive fields had been destroyed by floods, etc. Since most of these disputes passed through the hands of the Council of Ministers (*bka' shag*), it finally came to the decision that it would be advantageous to all if a new land settlement were made. This took place in about 1827 during the time of the Tenth Dalai Lama *Tshul khrims rgya mtsho* (1816-1837) and the regency of the incarnation of *Mtsho smon gling* (regency 1819-1844).

Because of the general importance of this proposal for the whole of Central Tibet, a Large National Assembly (*tshogs 'du rgyas 'dzoms*)³ was summoned to discuss it. This group agreed that a new *zhib gzhung* would be generally advantageous and sent its opinion in the form of a petition to the Regent, who set the plan into motion. About ten high government officials were appointed to administer this new land settlement, the chief among whom were the Council Minister (*zhabs pad*) *Bshad sgra*, two high monk-officials (one *m Khan che* and one *drung yig chen mo*), and one Ministry of Finance official (*rtsis dpon*). They formed into an *ad hoc* office and located themselves in the summer house which later was to gain fame as the residency of the British and Indian Consular Officials in Lhasa (*bde skyid gling ka'i spro khang*).

Tibet is divided into districts of varying size called *rdzong*. The head of a district is always one or more District Commissioners (*rdzong dpon*) sent there from Lhasa for a limited term of office. These districts were used as the largest units relative to the land settlement. It was the responsibility of this District Commissioner, along with several underlings on his staff, actually to carry out the examina-

tion of the fields in his district. A brief word about the two basic figures under the Commissioner relevant to the settlement will help to illuminate the mode of the land settlement.

First, there is the *gtso drag*. These officials hereditarily hold their position generally due to their having large land-holdings. In districts where there are either aristocratic or religious estates, the *gtso drag* will be chosen from these estate-holders. There are a few cases where there were no estate-holders such as above and in these instances, large land-holding government *miser*⁴ families were selected. In large districts there may be as many as four *gtso drag*, and in small ones, as few as two. These *gtso drag*⁵ were appointed at various times by the Council of Ministers on the advice of the District Commissioner.

Second, there is the *rgan po*. He is the Headman of a small unit of *miser* of one type of estate. Absolute proximity of the households and fields of *miser* is not, as is generally thought,⁶ the dependent variable. Thus, the government *miser* in one area (called *gzhung rgyugs pa*) have a Headman who is a government *miser*, and likewise with the other *miser*. This Headman is usually hereditary on all estates, but this need not be the case, and sometimes either villagers choose a Headman or the *miser* take turns. Whatever the mode, if they are aristocrat's or monastery's *miser* then the Headman has to be approved by the lord (i.e. the aristocratic family, the monastery, or *Bla brang*).⁷ If they are government *miser* then they have to have the approval of the District Commissioner. The Headman is generally in charge of the lowest level of judicial and tax affairs. There are several other persons who have a part in the collection of taxes, but since they played no part in the making of the land settlement, I shall discuss them when I discuss tax collection.

The land settlement examined the field (*zhing kha*) which a given *miser* or estate-holder held and used for agriculture. It did not include in the total any land which was used for the houses, vegetable gardens, etc. The function of the examination was in reality to assess the productive capacity of the various fields, and then the total productive capacity for the *miser* or estate-holder. In general, villages (*Grong-gseb*) and groups of a few villages (*yul tsho*) were examined at one time by the officials, but as we indicated in discussing

the selection and jurisdiction of the Headman earlier, the three types of *miser* (government, aristocratic and religious) are treated as separate and never mixed, regardless of geographic proximity.

The officials who would come to a village were the District Commissioner and the *gtso drag*. These, in conjunction with the local Headman, selected nine *miser* who were both very familiar with the particular area in question and who were also considered to be trustworthy and honest. These nine *miser* executed the first part of the examination. This consisted of carefully examining the various fields⁸ of each family to establish the seed capacity (i.e. the amount of seeds which could be sown). Since the unit of measurement used with items such as seeds is of great importance to the study of taxes, I shall interrupt the narrative to explain it.

For measuring grain products, salt, etc. the unit is called *khal*. One *khal* is equal to 20 *bre*, and one *bre* is equal to six *phul*. One *khal* is that amount of grain, etc. which fits into a standardized box called 'bo or *mkhar ru*. As seen in the attached diagram,⁹ there is a container in the *mkhar ru* which when filled equals one *bre*. This *bre* container is further compartmentalized into three sections each consisting of 2 *phul*. All official *mkhar ru* must be examined and approved by the Finance Office of the government. These approved boxes have the seal of the government affixed to them. I estimate that one *khal* equals about 27 pounds (3 *khal*=one Indian maund; one maund=82 plus lbs.). There are other size units which have local application, such as *slug gu* and *gdong* in *Gtsang*, but as far as government taxes are concerned, these local measures are ignored and *khal* is used.

The nine *miser* chosen to make judgements on the *khal* sowing capacity for each field did so in an interesting manner. In order to prevent recriminations on the part of their fellow villagers later, these nine persons made their estimate secretly. Each was given pebbles which, on the basis of color, had some value. Thus, white stones might be equal to one *khal* and black pebbles to one *bre*. If he thought that the field in question had a capacity of 5 *khal* and 3 *bre* he would secretly put into a box five white stones and three black ones. To ascertain the total seed capacity of a field, an average was taken of the estimates of the nine persons. This

measurement was called *son 'gro rdog bskor* (amount of seed seen first hand). I have used the term field repeatedly, and although in a projected book this will be discussed in detail under the earlier chapter on Land Tenure, I have appended a diagram of a typical cross-section of an estate. (See note 8).

The second stage in the examination required the categorizing of each field of a family in question on a tripartite scale: good, medium, poor. The basic criterion for this categorization is the quality of the soil: is it sandy, are there many rocks, etc. This step attempts to equalize size with productivity. Thus, for fields judged medium, one fourth of the estimated seed capacity is subtracted, and for fields judged poor, one third of the estimated seed capacity is subtracted (i. e. if in step one a field was estimated to have a seed capacity of 6 *khal*, if the field was judged good, the figure stayed the same; if it was judged medium, one fourth was subtracted and the seed capacity was changed to 4-1/2 *khal*; likewise if the field was poor, one third was subtracted and the revised seed capacity was 4 *khal*).

The third stage consisted of the District Officials making out a detailed report on the situation in the village or village group under examination. This report, called a *sa tho* (earth list) included such diverse things as: name of family, number of members, age and sex of members, etc. Also in this report was a detailed evaluation of the geographic and climatic conditions for the area under examination as a whole (i. e. amount of rainfall, irrigation facilities, etc.). This report was sent to the *ad hoc* Land Settlement office in Lhasa for their final decision.

These officials in Lhasa then proceeded to check the old records of both the 1740 settlement and the various *sgo khra* (census and land data collected and assembled by district for each government *miser* family) and *'byed khra* (the equivalent of *sgo khra* except for aristocratic estates and religious estates). From these they would be able to ascertain the number of *rkang* or *'don* each family had in the past, as well as the number of *khal* which was considered to equal one *rkang* in that area. Combining this data and the new report, the officials recalculated the number of *khal* which in that area would be considered as one *rkang*. In general, one can say that one *rkang* usually equalled about 80 *khal*, but it could vary from 60 to as high as 120 *khal*.

The decisions were entered into the new settlement only in relation to the number of *rkang* (or 'don) a family held. A typical entry would be something like this: "The government miser *Khang pa gsal*, who is under the *Gong dkar* district and the *skyid gzhung* estate, possessed three and one fourth *rkang*". Thus, although two families may have the same total amount of *rkang*, depending on the area and quality of land, the seed capacity may be different. Thus, if a *rkang* in my area equal 100 *khal*, and in another area 50 *khal* for every 100 *khal* of seed we both plant, he pays twice as much tax as I do. Therefore there was some equalization between areas and land productivity.

The totality of such reports and decisions such as the one described above comprised the new land settlement. In 1830 this was completed, and since that year was the iron tiger year (*lcags stag*) the new settlement is known as the *lcags stag zhib gzhung*. The original copy of this, without any subsequent changes or additions, was kept in the Monk Secretariat (*yig tshang*). The Finance Office had a copy with the later additions and each district had that portion of the whole settlement which was relevant to it. Anyone can go to the Finance Office or the District Commissioners' office and have a copy of the section relevant to him made.

At the time of the compilation of the 1830 land settlement, some special kinds of deductions were awarded. One of these, called *ngo chag* (face deduction) was a deduction of one 'don from the total calculated to those families who hereditarily serve as government officials. Another of the deductions was the *dmag chag* (military deduction). For every soldier that a family provided to the government, one *rkang* was deducted from the total amount.

In the year 1831, one year after the *lcags stag zhib gzhung* had been completed, the government distributed copies of that settlement in all places of Central Tibet, and requested *miser* and lords to come forth and reveal discrepancies and errors in that settlement. The procedure for doing so was simply to go to the District Commissioner's residence and inform him of a claim. He would then re-examine the settlement with the help of the *gtso drag* and *rgan po* (as discussed before), and on his report, the 1830 settlement was either amended or not. The total of these awards was called

the *lcags yos zhib mchan* (*lcags yos zhib gzhung gi mchan*—the footnote settlement of the year 1831---iron hare). Rather than bind in a new book, these corrections were written in on the 1830 version and then affixed with the seal of Council of Ministers.

This revised land settlement is the basis of taxation in Central Tibet. Except for a few taxes which are not based on the amount of land held by a family, and the exceptions in three districts, all taxes are calculated from the determination made then. The three districts which I just mentioned work under a slightly different system.

About thirty years after the 1830 settlement, the Council of Ministers again felt that there was a dire need for a new settlement. Due to changed conditions, the taxes levied (in particular those levied on government *miser*) had become overbearing and widespread desertion had and was occurring by government *miser*. To devise a scheme to rectify, or at least prevent this, the Council of Ministers, after discussing it with the Regent and summoning a Full Assembly (*Tshogs 'du rgyas 'dzoms*), arrived at a new scheme which they wanted to first test in three districts whose size and composition would be representative of the rest of the country. From among the larger districts *Rgyal rtse* (Gyantse) district was chosen. From among the medium sized districts *Rnam* district was chosen, and from the smaller districts *Dbang ldan* district was selected. Of the officials appointed to form another *ad hoc* office, the ranking ones were one Finance Minister and one high Monk-Official (*mkhan che*).

In actual examination of the fields, etc. everything was done the same way as had been done for the 1830 settlement. However, as has been stated in connection with the standardization of the seed capacity for one *rkang*, the usual area was a village, or at most a few small villages. In this experiment, a considerable number of villages of government *miser* were administratively grouped into rather large units. Then the Council of Ministers appointed the lord of either an aristocratic estate or a religious estate which was located close to this government *miser* unit to be responsible for the government *miser*. This device was known as *glang ske be'u 'dogs*, the meaning of which is illustrative of the burdens involved. The calf (*be'u*-government *miser*) is fastened (*'dogs*) to the neck (*ske*) of the bull (*glang*). In other words, it was the responsibility

of the aristocrat or lord of the religious estate chosen to see to it that the government *miser* did not desert and that they paid their taxes. The means they had to use to do this were up to them but such things as making loans to the government *miser* in bad times was one of the common modes. If a government *miser* fled his land and responsibilities, these fell literally by default to the lord in question. He would then have to supply the labor from his own *miser* to supply the corvee labor and pay the taxes in kind himself. To perform this overseeing function, the lords selected one of their *miser* to act as their representative. He is called *sde pa glangs*. Although this placed a tremendous burden upon the monasteries and aristocrats chosen, it should be said that in general the government chose only those lords who were very wealthy and who had very large land holdings.

This settlement was completed in 1864 in the *shing byi* (wood mouse) year and is therefore known as the *shing byi zhib gzhung*. As this settlement was rather successful, plans were considered to expand this to the rest of the area taken in by the 1830 settlement, but due to internal problems such as the revolt in *Nyag rong* and the military engagements of the government with Ganden monastery over the machinations of the Abbot *Dpal ldan don grub*, it never materialized. Therefore, up until the present time, all but these three districts in Central Tibet paid taxes according to the 1830 revised estimate.

There are several ways in which a family can have the land settlement revised without necessitating a whole new settlement. One of these ways, called *rkang gzhung*, consists of a re-apportionment of the *rkang* in a limited area by the *miser* themselves. As we shall see later, the main tax levied is levied on a village area within which the *miser* have collective responsibility to pay. Due to changes in the relative wealth of one family, if it is not equalized with changes in his tax payments it could cause tremendous hardship. This *rkang gzhung* was the means by which they could continually keep the apportionment of taxes up to date. However, as far as the government was concerned, this was invalid and not taken into account by the government officials.

Another way to change the settlement is by *bkrus chag* (cleansing deduction). This way is more important than the *rkang gzhung* mainly because it is officially recognized by the government. Like the above device, this can be made at any time. It is generally done when a *miser* or lord has lost some of his fields due to damage by floods, land slides, etc. If such occurs, the *miser* has to solicit the support of the other *miser* in his village. They then draw up a petition explaining the situation and all affix seals to it. This is sent to the Council of Ministers, who then order the District Commissioner of that area to investigate the claim. The District Commissioner then, with the aid of the *gtso drag* and Headman will examine the *miser's* fields in the standard manner and send their report back to the Council of Ministers. They, in turn, will forward the report to the Finance Office, who, if the claim was thought to be valid, have the job of determining the amount of the re-evaluation of *rkang*. The Finance Office, when it has reached a decision, then sends everything back to the Council of Ministers, who, if they agree, send it to the Dalai Lama or Regent for his seal. After that, the proper correction is made in the copy of the 1830 settlement kept in the Finance Office with the seal of the Council of Ministers affixed. The district will of course also be notified.

For those nomads who live in Central Tibet, their taxes are based on *rkang*, the same as agricultural tax payers, but the basis of the *rkang* is the amount of pasturage a group (*shogka* or *'tsho shog*) holds. Unfortunately, I do not know the size of these *rkang*. In the 1830 settlement no mention is made of how much each nomad family owns—only the general size of the pasturage fields.

I shall try to present a brief summary of the categories of taxes relevant to Central Tibet. First, we can divide them into two segments: those based on land holdings and those not so based. By far the more important are the former. We can further sub-divide the former into *rkang 'gro* and *lag 'don*. In general, we may consider *rkang 'gro* as a kind of corvee tax and *lag 'don* as a tax in kind or money.

I mentioned earlier that there are three types of estates: government, aristocratic and religious. It is best to consider them separately. Of the first type, government estates, the land-holding families, all of whom are *miser*, pay both of

the above types of tax directly to the government. Of the other two types of estates, the lord pays both of these taxes to the government, but in return he arranges for the *miser* of his estates to pay these two types of tax to him. While there are variations of this between aristocratic and monastic estates, they are basically very similar.

The order of the actual discussion of taxes will be as follows: first the *lag 'don* and second the *rkang 'gro* on each of the types of estates.

On government estates all the *miser* (who have lands) have to pay the following four *lag 'don* taxes: *rgyal po lo khral*, *smon brngod*, *rgya bsos* and *shing brngod*.

1. *Rgyal po lo khral*—this is the largest of the four *lag 'don* taxes. It is traditionally calculated to be paid in grain (*'bru*). For every *khal* of seed (from the average worked out at the time of the *zhib gzhung*) the *miser* family must pay one *khal* of grain. Of this grain, about 1/4 had to be paid in barley flour (*rtsam pa*). The equivalence is that for each *khal* of grain the *miser* family has to pay 1-1/2 *khal* of flour (*rtsam pa*). This flour is called *smon brngod* since it is used to pay the monks in Lhasa during *smon lam* festival. Thus, if I plant 4 *khal* of seed my *rgyal po lo khral* tax is 4 *khal* of grain. Of this I have to pay 1/4 in flour, or in this case, one *khal*. Since for every *khal* of grain I must give 1-1/2 *khal* of flour, my total *smon brngod* tax would be 1-1/2 *khal* of flour.

All of the *miser* in *Gtsang*, and most in the other provinces who live far from Lhasa, pay this *smon brngod* in money. I do not know for certain what the ratio of exchange for flour and money was, but I think it was about 2 *zho*¹⁰ for every *khal* of flour. The flour and money is collected by the respective districts and turned over to either the *rtse gnyer tshang pa* or the *rtsam las khungs*. It has been fixed which area pays to which office, and in general, we can say that those nearer Lhasa pay to the former. Also, some districts on the border use these taxes to purchase foreign items such as tea.

Let us get back to the *rgyal po lo khral* tax again. There is no concordance between the various areas on what they pay. Within the general term grain (*'bru*) there are

three kinds: *nas* (barley grain), *sran ma* (lentil peas), *dro* (wheat). Also, various areas have special products" such as oil, paper, butter, etc. which can be interchanged with the formal grain tax. In effect, each district has what is called a '*bab gzhung*', document in which are recorded the amount and kind of produce or money paid as *lag 'don* taxes.

3. *rgya bsos* tax. This is more standardized than the above two. For each *rkang* a *miser* family holds, I think $7\frac{1}{2}$ *skar* has to be paid. This is collected by the District Commissioner and turned over to whoever is *rgya bsos dbu re* of that year. This is not much money and most of it is used to pay the salaries of the sweepers in Lhasa, and part of the wages of those who turn giant prayer wheels in Central Tibet. Whatever is left over is stored in the *Rtse rnam sras gan mdzod*.

4. *shing dngul* tax. This, it seems, was formerly a tax paid with wood (*shing*) by the *miser* and later transformed into money. It is the same for Central Tibet. For every *rkang* of land, I believe the sum of 2 *zho* and 5 *skar* has to be paid. The District Commissioner collects this and sends it to the *Shing gnyer Las khung*.

There is another *lag 'don* which is really a livestock tax. For Government *miser* who have male yaks of four years or older, there is a tax of 5 *sho* and 5 *skar* called *rgyab dod*. For female yaks, the tax is two *nyag*¹² of butter. I do not know the exact amount of taxes for cows, bulls, goats and sheep. This tax is not continually re-appraised. Whatever it was when it was originally made, a very long time ago, has not been changed up to the present.

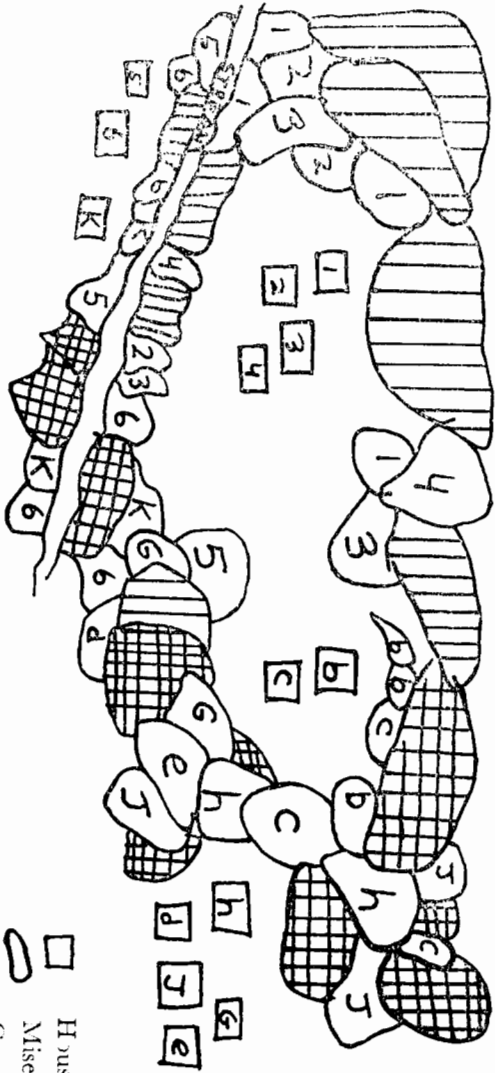
There is another type of *lag 'don* tax about which I am not completely conversant, but will discuss what I do know. This is in reference to the various groups (*tsho shog*) of nomads in Central Tibet. They are mainly found in the following districts: *sna rtse*, *gling*, *gri gu*, *gong dkar*, *'phyong rgyas* and *rgyal rtse*. These nomads are found near the lakes in these districts. In *gzhis rtse*, *gling dkar*, *rnam gling*, *lha bu*, *rgya mtsho* districts there are nomads, but they do not live near lakes. Most of these nomads have in the last 100 years acquired small agricultural fields which they hold under a lease-tenure. In the 1830 settlement the *rkang* was established only according to the amount of pasture

land. I do not know what the exact tax rates are, but for their *lag 'don* tax they pay basically in meat (yak meat-*sha nag*, sheep meat-*sha dkar*). These nomads, or at present semi-nomads, are organized into large groups *'tsho shog* numbering about 40 families. Within each *'tsho shog* there are smaller units of a few families which also have names. The government collects its taxes from the *'tsho shog* as a whole and it is the problem of the *'tsho shog* itself to determine the payments. Also, these semi-nomads pay the *shing dngul* and the *rgya bsos*.

All these taxes are paid every year, the deadline being the 25th day of the 10th Tibetan month, the date of the important holiday commemorating the death of the doctrinal founder of the *dge lugs pa* sect, *Tshong kha pa*.

NOTES

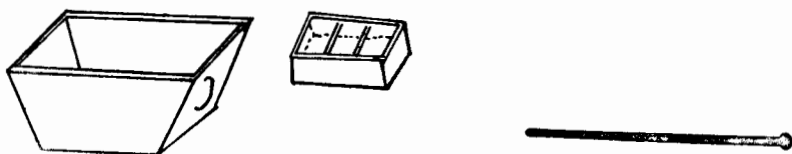
1. Although all of the government estate is measured in *rkang*, taxes are only collected from the actual fields of the government *miser* (see note 4).
2. These districts are: *gnya' nang*, *skyid grong*, *rong shar*, *rdzong dga'*, *shel dkar*, *gting skyes*.
3. The Full Assembly consists of: all the government officials except the Regent and the Ministers of State (*bka' blon*); all the acting and retired Abbots of Sera, Drepung and Ganden monasteries; the personal representative of Ganden *Khri Rin po che*; one official from Tashilunpo and Sakya; representatives from the larger *Bla brang* (see note 7): *kun bde gling*, *tshesmon gling*, *ra sgreng*, *tshesmchog gling*; about ten representatives of the Lhasa *'tsho pa* (those persons in charge of Lhasans who pay house tax).
4. *Miser*—this is a term for which there is no English equivalent. Basically, it refers to an individual who is bound to the land of a lord. In Tibet the lord can be monastery, aristocracy or government. These peasants cannot be deprived of their land, but also cannot leave the land without permission of their lord. A *miser* can flee, but if he is apprehended within three years, he will be punished and returned to his lord.
5. In the total picture, the most important function of the *giso drag* is that he is responsible for maintaining the proper level of grain in the district's storage houses. Thus, when the District Commissioner changes every three or four years, the difference between the amount of grain in the record books and the actual amount, he has to re-lace.



House of Miser
 Miser's fields
 Aristocrat's fields
 Government's fields

Letter in house and field
 correlates home and field of
 aristocrat's Miser while num-
 ber correlates those of govern-
 ment Miser.

6. It was generally thought that the Headman was the official of a village in the geographic sense, i.e. whoever lived in the geographically limited area fell under his jurisdiction.
7. *Bla brang*—refers to the residence of an incarnate lama. It often is a large land holding unit and in this sense is considered, along with monasteries, as a religious estate.
8. A typical situation of land holdings would be as on opposite page :
- 9.



10. The breakdown of currency is as follows: the basic unit is *srang*. Formerly this was weighed by *rgya ma* (see note 12), a unit used in measuring silver or gold. *Bal tam* (or *bar snying*): Nepalese coins used in Tibet which originally equaled 1 *sho*, 5 *skar*, but later, according to government orders, were valued at 4 *srang*. *Tam dkar*: coins first minted in 1782 in Tibet. They originally had the same value as *bar snying*, but later were equal to 4 *srang*. There is also a coin worth 10 *srang* called *sgor mo srang*. These three coins are silver. There are also paper *srang*: 100 *srang*, 25 *srang*, 10 *srang*, 7 *srang*, 5 *zho*, 5 *srang*. There are three copper *zho* coins: five, three and one *zho* coins. There are three copper *skar* coins: 7-1/2, 5, 2-1/2 *skar* coins.

One *srang* equals ten *zho*, which equals ten *skar*. To give an idea of the value of money: in about 1860 in Lhasa, 1 *khal* of grain cost 3 *zho* (there is an office in Lhasa which still goes by the old rates), in 1950, 1 *khal*=about 20 *srang*, by 1958, 1 *khal* about 150 *srang*.

11. For example: from *sne gdong* district and *rin spungs* district some payments are in oil; from *mtsho san*, *rgyal rtse* and *gsang sngags chos* districts they are in paper.

12. *Rgya ma* is a measure for butter, wool, cheese, salt, yak tail, meat, etc. One *rgya ma* equals 20 *nyag*, one *nyag* equals 4 *spor*. By calculating it with Indian maunds, 1 *rgya ma* equals 6-1/2 lbs. Like the *srang*, inflation hit this unit. In about 1860 1-1/2 lbs. *khal* of butter was worth 1 *srang*. (1 *khal* of butter equals 20 *nyag*), in 1950 in Lhasa 1 *khal* of butter equaled 20 *srang*, and in 1958 1 *khal* of butter equaled about 300 *srang*.

