Population and Governance in mid-18th Century Bhutan, as Revealed in the Enthronement Record of Thugs-sprul 'Jigs med grags pa I (1725-1761)

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Introduction

The present paper is a preliminary analysis of the oldest surviving census of Bhutan’s population and economy. This census was used as the basis for computing the distribution of gifts to state officials, monks and ordinary citizens in celebration of the 1747 enthronement of Zhabdrung Jigme Dragpa I (1725-1761) as religious head of state. He was the first of the Mind incarnations (thugs sprul) of Ngawang Namgyal, founder of the modern Bhutan state, to be installed in this role. The document is one of several important government records incorporated in their apparent entirety into the biography of the reigning civil ruler Desi Sherab Wangchuck (r.1744-1763), who sponsored the event. The publication of his biography ensured the preservation of these archival documents, whose originals were presumably destroyed in the numerous fires of the capital fortresses during the late 18th and 19th centuries.

A complete analysis of this census record will eventually tell us a great deal about the socio-economic architecture of the state during the period in question. For this first look, however, we will confine ourselves to a review of the governing hierarchy and a brief analysis of the population data. We will also highlight some of the document’s special terminology, and suggest interpretations of certain data peculiarities. The entire document has been summarized and tabulated in a set of spreadsheets (Table 4). We are aware of the many uncertainties remaining, and hope that this preliminary study will stimulate further discussion, and perhaps the publication of related or similar texts.

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Enthronements, Institutional Gift Giving and Census Records

The enthronement ceremony of Jigme Dragpa was concluded by a mass public gift giving to each official and tax-paying family in Bhutan. Such mass gift-giving ceremonies (mang 'gyed) by monastic or government authorities are recorded in numerous sources from both Bhutan and Tibet, particularly from the late 16th century. They were generally staged as part of a larger event such as an investiture, funeral, or prominent monastic enthronement. The monetary value of such distributions could be significant. The total value of gifts distributed in the ceremony analyzed here, for example, exceeded 47,000 silver ma-tam. At least half of this amount was given in the form of either whole ma-tam coins or the half ma-tam called chetam (phyed-tam), the balance being in gifts whose value was expressed in ma-tam. The magnitude of this and similar distributions in 18th century Bhutan and Tibet has implications for the study of wealth recirculation and monetization of the public economy, matters outside the scope of our study.

From several recorded instances, it appears that mang 'gyed distributions were carefully documented and preserved in monastic or state archives. If, as seems evident, their function was in part to reinforce the bond between the state (or monastic) authority and its tax-paying subjects, it explains why our document closely resembles a true population census and takes care in enumerating the titles, ranks, and number of officials and servants in the state bureaucracy, the number of monks in the state monk body, and the number and classification of tax-paying households in each administrative sub-district including Bhutan’s military dependency in Sikkim. The basic unit of agricultural taxation was the household, called threlpa (khral-pa). In this document, a distinction is made between three main types of threlpa (excluding nomads or 'brog-pa, and sheep herders gnag-rdzi), based apparently upon the nature of their land tenure. In general, Lönthrel (rLon-khral) and Mathrel (Ma-khral) households received a gift of one whole ma-tam, whereas Kamthrel (sKam-khral) households and various serf families received a half ma-tam. Other fractional threlpa also existed. As we shall see, the interpretation of these terms is more than a little problematic. They bear no clear equivalence to terms used in the few Tibetan census
records that have been published, all of which are either later or much less detailed than the one studied here.\(^8\)

In spite of the document’s overall statistical precision, the data is noticeably fragmented; much greater detail is provided for regions of western Bhutan than for the east or south. This can be accounted for partly on the basis of regional variation of the tax structure, which we know differed from district to district and over time. Other differences, we believe, reflect the fact that the centralized Bhutanese tax system actually evolved from many localized systems, some of great antiquity that pre-existed the Zhabdrung’s government established in 1625.\(^9\) The accession of central and eastern Bhutan to the west, by conquest during the mid 17th century, may have had lasting effects on the architecture of its tax system. Lastly, the primary focus of the mang ’gyed record was to document that each tax-paying household received a monetary gift proportional to its status, not to record the specific details of its tax obligations.\(^10\) It is certainly possible that the underlying documents contained the information missing here.

The text is replete with socio-geographic and administrative terminology not found in standard Bhutanese historical works. Unfortunately, no early glossary of such terms is known to exist. We have therefore proposed interpretations based upon context, more recent Bhutanese usage, and to some extent comparative terminology from outside Bhutan. We have resisted the temptation of simple extrapolation from the present into the past, or casual interpretation based on apparent similarities between Tibetan and Bhutanese usage.

**The State Bureaucracy**

Following a general introduction to the investiture ceremony, the work begins by tallying the gifts provided to each of the 1,821 chief celebrants and other participants in the ceremony itself. This included 661 monastic officials, monks and novices, 11 leading religious figures of state, and 1,149 ministers, lower officials and their servants. The order of their presentation roughly matches the value of their gift, and by implication their ranking in importance within the governing hierarchy.
First to be presented gifts\(^{11}\) were images of the deceased *Zhabdrung Rinpoche* Ngawang Namgyal and his son *Gyalse* Jampey Dorji, followed by their immediate living reincarnations *Chogtrul* (*mChog-sprul*) Jigme Dragpa and *Chogtrul* Mipham Drugdra Namgyal. Next in order came *Chogtrul* Jigme Sengge (1742-1789), who was the reincarnation of the 4\(^{\text{th}}\) *Desi*, *Gyalse* Tenzin Rabgye.\(^{12}\) All three represented incarnation lineages having some claim to occupy the position of religious head of state (*rgyal-tshab*). After them is listed the serving *rJe Mkhan-po* followed by *sPrul-sku* Shakya Tenzin (1736-1778). The latter was the recognized reincarnation of the *Speech principle of the Zhabdrung Rinpoche*. The small size of his gift, and his position as last among the leading incarnations of state, starkly illustrates the fact of his relatively low esteem in the hierarchy of the period.

Another important religious personage at the ceremony was the young *Lama* of Tango monastery, located a few miles north of the capital Tashichhodzong. This individual was the reincarnation of Lhacham Kunley (1691-1732/3), the daughter of the 4\(^{\text{th}}\) *Desi* and last recognized descendant in Bhutan of the Tibetan mad saint Drukpa Kunley.

**The Monk Body and the Civil Service**

**The State Monk Body**

According to this census, the state monk body consisted at that time of 560 ordained monks and 101 novices. The highest officials, then as now, were the *rJe mKhan-po* or *mKhan Rin-po-che*, followed by the *rDo-rije slob-dpon* (Tantric Preceptor) and the *mTshan-nyid slob-dpon* (Academic Preceptor). It appears that this number included only monks resident in the principal monasteries of Punakha, Wangdiphodrang and Tashichho dzong, and did not include those living in the outlying districts, private hermitages, or those *Nyingmapa* centers that did not depend on the central authority for their livelihood.\(^ {13}\)

**Ministers, Servants and Functionaries**
The origin and protocol of the traditional Bhutanese civil service is a subject of great interest, yet poorly documented for early centuries. The present text is the only known pre-modern source containing such a listing of titles, numbers and relative ranking (given twice in this enthronement record, first in the context of celebrants participating in the ceremony, and again in the census of citizens to be awarded a ceremonial gift). Unfortunately, only the bare titles are listed, and the interpretations we offer below are based on traditional knowledge and interviews with Bhutanese civil servants familiar with early traditions (see Bibliography). Interestingly, we find no obvious equivalent to the title zeenkaff or zeenkaub, a class of government orderlies that was commonly mentioned in the reports of official British Indian visitors beginning with Samuel Turner\(^{14}\), but never in any Bhutanese text of the 18\(^{th}\) century\(^{15}\). The terms Nyis-skal[-ma] (modern pronunciation Nyikem) and Chibs-bzhon-pa (pron. Chipzhön), are well known, however. The former is still used in the sense of “Red Scarf” officials holding the top positions in government.\(^{16}\)

This list of 1,149 functionaries seems surprisingly large for the presumed population size of 1747 and does not include all of the minor officials known to have been attached to the secondary Dzong. Informants have commented that 20 Nyikem and 160 Chipzhön for the two capital fortresses of Punakha and Tashichho dzong are larger numbers than seem to have existed during the 1930’s and 1940’s. It is perhaps an example of the situation which caused the promulgators of the 18th century legal code to adopt measures against the bureaucratisation of the state and consequent exploitation of the peasantry.\(^{17}\)

Ministers and Nyikem Officials

Chief among the civil servants were nine state ministers (bKa’-blon), at the highest level\(^{17}\), and high ranking officials of the two governing centers of Punakha and Tashichho dzong (Gzhung phan-tshun gyi nyis-skal). Again, there exist no early written descriptions outlining the roles, responsibilities or method of selection of these officials. However, by general interpretation it is accepted that the ministers included the six principal Dzongpön (of Tashichho dzong,
Punakha, Wangdiphodrang, Paro, Dagana, and Trongsa), together with the \textit{gZhung mgron-gnyer} and two others who were likely to have been the \textit{Sde-pa’i gZims-dpon} and \textit{gZhung bKa’-blon}. Red-scarf officials, called “Double Rank” \textit{gNyis-skal}) included the \textit{Dzongpön (Dzong Master)}, \textit{gNyer-chen}, \textit{gZims-dpon} and \textit{mGron-gnyer} of each \textit{Dzong}. 
Chipzhön

The title is an honorific meaning “horseman” and is said to be a general title for all second tier Dzong officials. Its origin may lie in the privilege of riding government-issued horses during the performance of their duties, including the seasonal move between the twin capitals Punakha and Tashichho dzong (known as the gDan-sa phan-tshun).\(^\text{18}\) The tradition is that Chipzhön were entitled to half the perquisites of the Red-scarf officials (hence the latter’s status as “double rank”). They wore a white scarf, swords and, like the Nyikem they were entitled to be addressed as Dasho (Drag-shos), a peculiarly Bhutanese term of address found in writings as early as the 16\(^{th}\) century (but not in this census record).\(^\text{19}\)

Although not detailed in our text, the posts at the level of Chipzhön in a typical Dzong came eventually to include the deputies of the Nyikem and such functionaries as sGo-rab (Gate Controller), Shagnyer (Meat Master), rTa-dpon (Stable Chief), Ba-gnyer (Cattle Master), Tsa-gnyer (Fodder Master), Drung-pa and rDzong-bzung-pa or masters of the satellite fortresses under a district Dzong.

Tshogs-thob dKar-’dra-ma

Servants and attendants of the Nyikem and Chipzhön were also ranked, by one classification in terms of the quantity and quality of free meals to which they were entitled from the government mess, or sôthab (gSol thab). This appears to be reflected in the titles of servants in this document. Tshogs-thob, as their title implies, were authorized to receive all meals at state expense. The syllables dKar-’dra-ma may be an error for dKar-dro-ma, indicating their entitlement to ‘white food’, a term interpreted to mean high grade rice.\(^\text{20}\)

Dro-rgyar Thob-pa

This class of servants was entitled to receive only breakfast at state expense.
The Tozen Chuma are believed to have been villagers who performed menial tasks in the Dzong, as part of their labor tax obligation, but who received no food from the state in compensation. The term Tozen is also used today in a somewhat different sense, to refer to young boys who serve senior monks, cooking and performing domestic chores, in return for basic lessons in reading and writing. Chuma, however, is also the term for the lowest rank of common soldier, or sepoy, in the Bhutanese police and military systems. Thus, at this period the term (or terms, if they are separate words) may have included the common guardsmen posted about the Dzong.

These families were hereditary serfs attached to the Dzong. They were an under class of worker who cleaned toilets, performed sweeping, fetching water, and cutting wood, etc. The term is also found in Tibetan documents of the 14th – 15th centuries, where individuals called bza’ pa may have played a somewhat more prestigious social role.

Land Stewards. The compound phrase bza’-pa gzhis-gnyer may mean serfs working as land stewards of the monastery.

These were households attached to a Dzong to fetch water and clean the Dzong, as their sole tax obligation. They are regarded as having been above bza’-pa in status. Certainly this is a very different sense than the ordinary use of these words in traditional Tibet.

The largest portion of the text, ff. 35.b-41.b, relates in detail the gift presented “to each of the tax-paying family units of ordinary people, countless as the stars, whose necks were subject to the firm golden yoke of the royal laws and who paid annual taxes in money and in grain” (Chos rje ’brug pa’i chab ’bangs la ... dmangs mi khyim
The Classification into Districts and Sub-districts

The census of tax-paying family units (khral-pa) was organized by sub-district and special habitational groupings such as nomadic regions, all under the control (lit: “beneath the feet” [cha zhabs nas] of a particular district Dzung. The district Dzongs were the same as those today, and were under the command of a Penlop (dpon-slob) or Chila (spyi-bla). In this document, four additional officials are identified as Penlop, whose offices have gone into disuse since the 18th century.
Table 1 - The Religious Celebrants (ff. 31.b.35.a)

<table>
<thead>
<tr>
<th>Rank and Title</th>
<th>Gift (value in ma-tam)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Image of Zhabs-drung Rin-po-che</td>
<td>Coins, jewelry, clothing, ivories, jade, etc. (value not recorded)</td>
</tr>
<tr>
<td>Image of the Zhabs-drung’s son ‘Jam-dpal-rdo-rje (1631-1680)</td>
<td>Coins, statues, precious cloth, etc. (value not recorded)</td>
</tr>
<tr>
<td>mChog-sprul Mi-pham ’brug-sgra- rnam-rgyi (1737-1762)</td>
<td>2,290 ma-tam</td>
</tr>
<tr>
<td>mChog-sprul ’Jigs-med-grags-pa (1725-1761)</td>
<td>2,290 ma-tam</td>
</tr>
<tr>
<td>mChog-sprul ’Jigs-med-seng-ge (1742-1789)</td>
<td>1,000 ma-tam</td>
</tr>
<tr>
<td>rJe mKhan-po IX Shakya-rin-chen (1710-1767)</td>
<td>450 ma-tam</td>
</tr>
<tr>
<td>sPrul-sku Shakya-bstan-’dzin (1736-1778)</td>
<td>164 ma-tam</td>
</tr>
<tr>
<td>Retired Desi (unnamed)</td>
<td>910 ma-tam</td>
</tr>
<tr>
<td>rDo-rje slob-dpon of the state monk body</td>
<td>60 ma-tam</td>
</tr>
<tr>
<td>mTshan-nyid slob-dpon of the state monk body</td>
<td>35 ma-tam</td>
</tr>
<tr>
<td>Bla-ma of rTa-mgo monastery</td>
<td>33 ma-tam</td>
</tr>
<tr>
<td>Rebirth of Grub-chen Kun-bzang-ras-chen</td>
<td>33 ma-tam</td>
</tr>
<tr>
<td>‘Brug-rnam-rgyal</td>
<td>40 ma-tam</td>
</tr>
<tr>
<td>Individual monks of the state monk body (’Phags mchog ’dus pa rgya mtsho’i tshogs kyi dkyil ’khor chen po)</td>
<td>7,620 ma-tam including robes, prayer wheels, rosaries and coins for 560 individual monks and 202 coins for 101 novices</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>13,200 ma-tam</strong></td>
</tr>
</tbody>
</table>
Table 2 - Civil Functionaries

<table>
<thead>
<tr>
<th>Rank and Title</th>
<th>Number</th>
<th>Gift per individual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(value in ma-tam)</td>
</tr>
<tr>
<td>bKa’-blon</td>
<td>9</td>
<td>26 ma-tam</td>
</tr>
<tr>
<td>gZhung phan-tshun gnyis skal</td>
<td>20</td>
<td>12 ma-tam</td>
</tr>
<tr>
<td>Chibs-bzhon-pa</td>
<td>160</td>
<td>1 Bharahasti&lt;sup&gt;28&lt;/sup&gt;; 1 silver dong-rtse&lt;sup&gt;29&lt;/sup&gt;</td>
</tr>
<tr>
<td>Tshogs-thob dkar-’dra-ma</td>
<td>140</td>
<td>1 Bharahasti</td>
</tr>
<tr>
<td>Dro-rgyar Thob-pa</td>
<td>160</td>
<td>1 silver dong-rtse, 1 length of ras dkyus-ma cloth</td>
</tr>
<tr>
<td>lTo-gzan dKyus-ma</td>
<td>480</td>
<td>1 silver dong-rtse</td>
</tr>
<tr>
<td>bZa’-pa las-’ong [?] of Punakha rdzong</td>
<td>60</td>
<td>2 bolts of cotton cloth</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ras yug)</td>
</tr>
<tr>
<td>[bZa’-pa] chung-pa (of Punakha dzong)</td>
<td>12</td>
<td>1 length of cotton cloth</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ras yug)</td>
</tr>
<tr>
<td>bZa’-pa of Tashichho dzong</td>
<td>140</td>
<td>2 lengths of cotton cloth</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ras yug)</td>
</tr>
<tr>
<td>Ja-dpon</td>
<td>1</td>
<td>3 silver dong-rtse</td>
</tr>
<tr>
<td>Ja-g.yog</td>
<td>9</td>
<td>1 ma-tam</td>
</tr>
<tr>
<td>60 dPon-sger of the Ghzung and of Punakha dzong, 6 of Tashichho dzong, and 40 of Brag-Wang&lt;sup&gt;30&lt;/sup&gt;</td>
<td>106</td>
<td>2 bolts of cotton cloth</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(ras yug)</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>1149</strong></td>
<td><strong>1,340 ma-tam</strong></td>
</tr>
</tbody>
</table>
There were approximately 140 identified tax-paying sub-districts, comparable to the unit called the gewog, i.e. Administrative Unit or Settlement Block, in modern Bhutan (of which 200 existed in 1998). It is interesting that nearly half of the named administrative units of 1747 still exist as such in 2000, although boundaries may have shifted. On the other hand, more than half of the older names have disappeared as settlement blocks in modern times, though they mostly persist as local village and place names. The origins of these block names go deeply into Bhutanese history, and reflect the diversity of its population and local attributes. A grouping of administrative units was the responsibility of an official known by the title Drung, who functioned in the capacity of local representative of the central government. It would appear from the main spreadsheet (Table 4) that Drung were appointed to sub-districts whose tax-paying households exceeded about eighty in number. Forty-eight Drung are individually named in this document.

One of the interesting features of this document is the simplifications and apparent omissions of certain types of data. An interesting fact already known from other historical sources, but shown here for the first time in statistical detail, is that all of the tax-paying settlement blocks of eastern Bhutan reported up first through their district Dzong and then through the Dzong of Chos‘khor-rab-brtan-rtse or Trongsa, whereas most of the Dzong of western Bhutan reported directly to the central authority. The same is true of Dagana in the southwest. In both cases, all households were classed simply as mathrel or wangyön (dbang-yon). This additional layer of administration between the citizens of eastern Bhutan, Dagana and the central authority was a historical legacy of how these districts were incorporated by conquest into the central government, during the early decades of the Zhabdrung’s state-building activity.

A perhaps related anomaly of this document is its failure to distinguish the many aristocratic families of central and eastern Bhutan from ordinary taxpayers. Known as Zhal-ngo, they exercised considerable economic power in different periods and districts. Interestingly, they are specifically identified in this document only for Goen (dGon), Damtshang, and the military dependency of Gangtok (now the capital of Sikkim).
The Classification of Citizens by Tax Obligation

The major part of the document consists of a detailed enumeration of tax-paying households, grouped by district (Dzong), sub-district (Drung) or village, and by form of agricultural tax obligation. These are divided into three major categories, plus a few isolated classifications.

Rlon-khral and skam-khral

Very little research has been done on the subject of taxation in traditional Bhutan, and there is little written documentation that predates the 20th century. It has been commonly accepted, however, that until about the 1960’s the economy was based principally on barter or exchange, and that the vast majority of Bhutanese paid taxes in kind, generically called lönthrel (“wet tax”). In common parlance this means tax paid in produce or material commodities. ‘Produce taxes’ included agricultural products as well as manufactured items such as raw cloth and finished clothing such as kira (women’s outer garment) which had high value as a commodity of exchange and gifting.

In the living memory of Bhutanese informants, produce taxes were levied either as dbang-yon (fixed in absolute terms, regardless of estate size) or as thojo (fixed in percentage terms based on size of the estate property). In more recent decades an increasing number of households commuted their lönthrel obligation into kamthrel, a term that in today’s vernacular means coinage. As the economy became more heavily monetized, it is believed, the majority of taxes came to be paid in some kind of cash.

Elderly people from several areas of Bhutan specifically remember commuting their tax obligations in kira, butter, or grains into the common coinage of early times called the ma-tam and be-tam.

The above model is greatly challenged by this enthronement record, however, which clearly shows that about 26% of the tax-paying households in western Bhutan of 1747 paid kamthrel. How plausible
is it that so many families of western Bhutan (about 8% of the
disaggregated data for the whole country) paid taxes in coins during
the mid 18th century? The legal code of 1729 contains an interesting
passage that relates to this question. “It is not permitted to combine
two taxpaying estates (into one). When elderly (tax-paying) patrons
have no daughters or servants they should be permitted to pay
whatever kamthrel (coinage) they can get, for as long as they live.
But once they die, the tax estate must be transferred to the nearest
(kin) by flesh or bone. Marriages against the wish of the parents
must not be contracted. For when there exist mathrel estates and
individual tax-paying households, to combine two or three of these
(into one) and commute the tax obligation into kamthrel is a bad
example causing injury to all.” 39

This passage and its sequel clearly suggests that the combination of
estates and the commuting of produce tax or lönthrel into the
payment of coinage were practices that led to the reduction of
revenues collected by the state, by decoupling the tax obligation of a
particular estate from its documented productive capacity. Moreover, the substantial labor taxes (military, corvée, and
community work-share) not mentioned in our document were also
levied on individual estates, so that their combination resulted in the
reduction by half or more of the established taxes on those
landholders. Given the opposition of the government, what is
surprising is the extent to which, by 1747, coinage had already
become the nominal medium of tax payment in the west. The rise of
a monetized economy was clearly perceived as a disruptive force in
the conservative society of 18th century Bhutan, no doubt explaining
why kamthrel taxpayers only received half the ceremonial gift as
those who paid their taxes in the traditional agricultural produce or
lönthrel. 40

Ma-khral and yang khral-thebs

The third major category of tax obligation is known in this text as
mathrel. The concept of mathrel is explained by informants familiar
with practices of the early 20th century, as a main or principal tax-
paying household (literally ‘mother’ tax household) as opposed to a
subsidiary or side household called yang khral-thebs or zur-pa. The
latter are households that have split themselves from the natal
household. Normally, such units decide to separate from the main household when they get a small parcel of subsistence land (lTo-zhing). They set up their hearth in a room in the same house, but in a different room, or live in a small hut or house they build for themselves. Since their property is very marginal, they do not become full fledged tax payers. As it were, they are called marginal households (zur-pa) or side households.

Here again, the term seems to have fallen out of usage long ago, and the referent is not quite clear. It is surely significant that without exception, all of the 6,833 tax-paying households of eastern Bhutan are of this type, whereas only a small minority in the west are so categorized. Moreover, only a single tax-paying sub-district in the west, namely Phang-ya drung-pa (modern Phangyue gewog in Wangdiphodrang district) lists tax-paying families from all three categories. In every other instance, subdistricts paying mathrel are listed as exclusively such. Mathrel, then, was clearly a distinctive class of tax-obligation or land tenure. It was predominantly found in central and eastern Bhutan. Beyond that, the details must await further information.

Dbang-yon

Dbang-yon (literally 'blessing offering') is the tax category of about one percent of the population specifically documented in this survey. The term must surely go back to the era when agricultural produce and other valuables were paid voluntarily as a religious gift to the Zhabdrung or to the monk body. Then, at some subsequent period, this tax became fixed as an annual obligation unrelated to its original purpose.

In fact, dbang-yon taxpayers existed throughout Bhutan. Unlike other agricultural taxes, it was regressive in not being proportional to the size of land holdings. The pattern of dbang-yon taxation shown in this survey is very erratic, however. Nearly all are recorded for the single settlement block of Dagana in the south-west, another indication of the incomplete nature of our document.

Dpon-sger
Dpon-sger, we believe, originated as a category for families who were the private servants of high ranking officials such as the Desi, Penlop or Dzongpön. As such they resided near the Dzong. In the course of time, their status seems to have reduced somewhat into that of families who served the Dzong in lieu of other taxes, by becoming hereditary cleaners, sweepers and water collectors. They also raised pigs for the Dzong authorities. There was once a village that went by this name adjacent to Trongsa, knocked down in the 1980’s, and dpon-sger households still exist next to Paro Dzong.
**Dgon-sde’i gras**

These may have been families of hereditary workers and servants to the monk body of the **Dzong**.

**Rdza-mkhan**

*Rdza-mkhan* or potters and sculptors were probably families who paid their principal tax obligation by providing pottery to the government. Our document only lists ten *rDza-mkhan* families in all of Bhutan, however, namely in the ICang Bar-skor sub-district of Tashichho dzong. But it is known that potter/sculptor families and villages existed widely within Bhutan, including Lhuntse in the east, as well as Paro, Thimphu, Wangdiphodrang, etc. in the west. Once again, this omission is assumed to reflect the recording clerk’s lack of more specific knowledge.

**Zhal-ngo, spyi-dpon**

These are titles reflecting layers of local nobility or ruling class families with ancient origins, often Tibetan. Such status was acquired by hereditary descent from a renowned religious figure, or nobility of quasi-legendary antiquity, who settled in Bhutan and acquired property and status. There is a great need to study the origin and attributes of this class of Bhutanese families in more generic detail.

**The Population of Bhutan**

A natural question arising from the study of this data is the size of the total population during 1747. This entails three estimations, firstly the number of tax-paying households, and secondly the average household size. A third estimation is required to determine the percentage of households who would have been outside the agricultural taxation system. This would probably have included religious families and regional nobility such as un-enumerated *zhal-ngo, chos-rje, bla-ma*, etc., together with their serf or *bza’-pa, nang-gzan* and *grwa-pa* dependent families, which (we believe) were excluded from these enumerations.
Allowing for some ambiguity in the data, a reasonable estimate based on the 1747 enthronement record (See Table 4) gives about 27,223 tax-paying households. A late 18th century Chinese estimate of Bhutan’s population was something over 40,000 households, roughly 47% more than the figure of 27,223 officially recognized in 1747. In the biography of Zhabs-drung IV ’Jigs-med-grags-pa II, (1791-c.1830) a figure of 60,000 subject households (mi-khyim) is cited in connection with the ceremony for his official incarnate recognition in about 1795. But this number could also have been a traditional one current at the time the work was written (1831).

Analysis of current census data indicates an average household size for Bhutan of 8. If we adopt an average value 8, and assume that this number has remained fairly constant since the mid 18th century, then combining these data yields the population estimates listed in Table 3. The estimate for “Total Population” is based on a purely heuristic assumption that about 20% of the population consisted of families that did not fall within the agricultural taxation system. Obviously, further analysis is required of these sources, and others that may come to light, before we can assess what confidence to place in these numbers.

Conclusion

The document reviewed here for the first time is important primarily for the raw data and statistical perspective that it presents from a critical period of Bhutan’s history, barely two decades before the war with British India. So much changed in Bhutan in consequence of that event. It throws new light on the economy of Bhutan during the 18th century, including the use of coinage well beyond the level one would have expected based on earlier reports. It also shows clear differences in the tax structure and population between different parts of the country.

Table 3 - Estimates of Bhutan’s Tax-paying Population
<table>
<thead>
<tr>
<th>Year</th>
<th>1747</th>
<th>c. 1796</th>
<th>1795 (1831?)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Source: <em>Rtogs-brjod</em> of Sherab Wangchuck</td>
<td>Source: <em>Wei zang tong zhi</em></td>
<td>Source: <em>Rnam-thar</em> of Zhabdrung 'Jigsme-grags-pa II*</td>
</tr>
<tr>
<td>Tax-paying households</td>
<td>27,223</td>
<td>40,000</td>
<td>60,000</td>
</tr>
<tr>
<td>Tax-paying Population est.</td>
<td>217,784</td>
<td>250,000</td>
<td>375,000</td>
</tr>
<tr>
<td>Total Population est.</td>
<td>261,340</td>
<td>312,500</td>
<td>468,750</td>
</tr>
</tbody>
</table>
### Name Index

<table>
<thead>
<tr>
<th>Pronunciation</th>
<th>Dzongkha</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Desi</td>
<td>sDe srid</td>
<td>The civil head of state under the traditional form of government; formally, the nominee of the Zhabdrung, or Dharma Raja</td>
</tr>
<tr>
<td>Zhabdrung Rinpoche</td>
<td>Zhabs drung Rin po che</td>
<td>Since 1625, the elegant title (‘In the Presence of his Feet’) of the Bhutan head of state, Ngag dbang mam rgyal (1594-1651)</td>
</tr>
<tr>
<td>Dzongpön</td>
<td>rDzong dpon</td>
<td>Lord of the Fortress, an appointed governor of a district rDzong</td>
</tr>
<tr>
<td>Jampey Dorji</td>
<td>'Jam-dpal-rdo-rje</td>
<td>Natural son of Zhabdrung Ngawang Namgyal</td>
</tr>
<tr>
<td>Gyalse</td>
<td>rGyal sras</td>
<td>Prince Reincarnate - the title of two lines of reincarnate monks tied by ancestry to the 1st Zhabdrung of Bhutan</td>
</tr>
<tr>
<td>Jigme Dragpa</td>
<td>'Jigs med grags pa</td>
<td>1st Mind Incarnation of Ngawang Namgyal</td>
</tr>
<tr>
<td>Jigme Sengge</td>
<td>'Jigs med seng ge</td>
<td>Reincarnation of Tenzin Rabgye</td>
</tr>
<tr>
<td>Kalyön, Zhung Kalyön</td>
<td>bKa'-blon, gZhung bKa'-blon</td>
<td>Minister of state and top advisor to the incumbent ruler</td>
</tr>
<tr>
<td>Mipham Drugdra Namgyal</td>
<td>Mi pham 'brug sgra mam rgyal</td>
<td>Reincarnation of Jampey Dorji</td>
</tr>
<tr>
<td>Nyikem</td>
<td>[g]Nyis-skal-ma</td>
<td>‘Double Rank’ – title of the highest state officials, later to be known as ‘Red Scarf’</td>
</tr>
<tr>
<td>Phajo Drug Gom Shigpo</td>
<td>Pha jo 'Brug sgom zhig po</td>
<td>Early Drukpa pioneering Lama from Tibet</td>
</tr>
<tr>
<td>Sherab</td>
<td>Shes rab dbang phyug</td>
<td>13th Druk Desi of Bhutan</td>
</tr>
<tr>
<td>Wangchuck Tenzin Rabgye</td>
<td>bsTan 'dzin Rab rgyas</td>
<td>4th Druk Desi of Bhutan</td>
</tr>
</tbody>
</table>

### Bibliography

AIPC = Autobiography of Panchen Lama I Blo-bzang-chos-kyi-rgyal-mtshan, Chos smra ba'i dge slong blo bzang chos kyi rgyal

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GBYT2 = The same text in the 2-vol. edition published in Thimphu in 1979 by Kunsang Topgyel and Mani Dorji.
rJe mKhan-po X, bsTan-'dzin Chos-rgyal (1731-'59). lhö'i chos 'byung bstan pa rin po che'i 'phro mthud 'jam mgon smon mtha'i 'phreng ba giso bor skyabs mgon rin po che rgyal sras ngag dbang rnam rgyal gyi rnam thar kun gyi go bde gsal bar bkod pa bcas. 1731-'59, Woodblock print.


SDE-SRID 4 = rJe mKhan-po VI Ngag-dbang-lhun-grub (1720). Mtsungs med chos kyi rgyal po rje rin po che’i rnam par thar pa bskal bzang legs bris ’dod pa’i re skong dpag bsam gyi snye ma (Life of the 4th Druk Desi bsTan-'dzin-rab-rgyas [1638-1696]. Woodblock print.


**Oral Information**

Oral information was obtained during conversations and discussions with the following: Dasho Karma Gayleg, former Royal Advisory Councillor; Dasho Kado, a former Dzongpön and one of the few remaining figures to have held such a post under the old system; Chang chimi Ugyen, an elected assemblyman.
Notes

1 This paper is the joint product of the two authors, based on our individual research and collaborative efforts to interpret the historical and oral data on which it is based.

2 SDE-SRID 13: 35.b describes this event in the words: “mchog gi sprul pa’i sku ngag dbang ’jigs med grags pa khang gsam pa’i gisug rgyan du mnga’ gsol ba’i dga’ ston... (“a celebration for the conferment of power upon the exalted reincarnation Ngag-dbang ’Jigs-med-grags-pa, as the diadem of the three realms.”) This is generally accepted to mean the installation as successor or rgyal-’tshab of the Zhabdrung Ngag-dbang-rnam-rgyal, i.e. as religious head of state. As usual for such enthronements in Bhutan, the timing coincided with other consecrations, which lent importance and spiritual context to the event. In this case, the celebration marked the completion and consecration of several major architectural projects including a new golden dome and images for Punakha (SDE-SRID 13: 31.a).

3 The “Enthronement Record” constitutes ff. 30.a – 40.a of the biography SDE SRID 13. This text is a woodblock print in 95 folios written in 1765-66 by the 13th rJe mKhan po of Bhutan Yon tan mTha’ yas (1724-1784) and his brother Kun dga’ rGya mtsho. It constitutes the last section (Nge) of the former’s Collected Works (gSung ‘bum).

4 A silver coin minted in neighboring Cooch Behar state and circulated as currency within Bhutan. The term ma-tam may come from the Bengali letter Ma found prominently on the coin, or it may designate the ‘whole’ coin, as distinct from the half and third fractional pieces into which it could apparently be cut. (On Bhutanese coinage, see Nicholas Rhodes, “Coinage of Bhutan,” Journal of Bhutan Studies vol. 1 no. 1, 1999; N. Rhodes, “The Monetisation of Bhutan,” published in this volume).

5 This topic is the subject of a forthcoming research paper, John Ardussi, “On the mang-’gyed as an institutional ritual of gift giving and wealth recirculation in 17th and 18th century Tibet and Bhutan.”

6 For example, an elaborate mang ’gyed in 1593 to commemorate the death rites for the Tibetan Drukpa hierarch Kun-mkhyen Padma dKar-po produced a detailed MS of recipients called dGongs rdzogs bsgrubs pa’i deb
Population and Governance in mid-18th Century Bhutan

chen mo (see Lha rtse ba Ngag dbang bZang po, Dpal 'brug pa thams cad mkhyen pa chen po'i rnam par thar pa rgya mtsho lta bu'i 'phros cha.: 69.b-70.b). The text has not come to light. A detailed account once existed of the mang 'gyed distribution of coins to Bhutanese citizens for the 1680 investiture of the 4th Desi Tenzin Rabgye, but seems to have been lost.

7 There were several interesting exceptions. For example, each of the lönthrel households of the Ha valley received 2/3 ma-tam.

8 The earliest known Tibetan census was that of 1268, which recorded the number of tax-paying households (hor dud or ‘Mongol hearths’) in each of the thirteen myriarchies (khri skor) under the newly established Sakya-Mongol central government (the census is analyzed in Schuh 1977: 82, 91, Petech 1980 passim, and Petech 1990: 46-50; the main Tibetan source is the historical work Rgya bod yig tshang chen mo written in 1434, for which two editions have been consulted: GBYT1: 296-304; GBYT2: Pt. I ff, 212.b – 218.a). A detailed tax survey of 1840, covering all of central Tibet, has also recently been published in China (see Lcags stag zhib gzhung, Qinghai: Krung go bod kyi shes rig dpe skrun khang, 1989).

9 For instance, excessive corvée tax obligations was a key issue that supposedly drove Lama Lha pa’s Bhutanese followers into the camp of Phajo Drug Gom Shigpo in the 13th century (Aris 1979: 168ff).

10 Thus, the document says nothing at all about the substantial labor obligations required of citizens.

11 The list of precious gifts presented to these individuals is extensive, and worth some study by those interested in traditional Bhutanese textiles and art. We have omitted it from this paper.

12 On Tenzin Rabgye please see Aris 1979: 250, Ardussi 1999: passim.

13 It is difficult to discern from the old literature the process by which independent hermitages and monasteries became gradually incorporated into the central system. By 1748, an official list of more than 240 monasteries and hermitages of Bhutan included all of the major Nyingmapa establishments known today (SDE-SRID 13: 40.a-44.b).

14 Capt. Samuel Turner (1800), An Account of an Embassy to the Court of the Teshoo Lama, in Tibet.... London: W.Bulmer and Co., p.8fn.
“Zeenkaubs are officers of government under the immediate command of the Daeb [sic] Raja, a large party of whom are always personally attendant on him, and ready to be employed, either in a civil or military capacity, as he directs.”


16 The Bhutanese system of a hierarchy of colored scarves or kabne (bKab-ne) to distinguish among officials of different rank apparently emerged from the dress customs of the monastic tradition, but the practice is never referred to in early sources. (Brief description in Driglam Namzhag: 171-180).

17 There is no common origin whatsoever between the Tibetan and Bhutanese office of this name, notwithstanding any similarity of their role. At some point, the Bhutanese bKa’ blon were organized into a ministerial body called lhan-rgyas (sometimes translated as the “Cabinet”), but that term is not used in this document. The inception of a formally constituted ministerial cabinet cannot be easily traced in Bhutanese historical records. The earliest British Indian description of the Bhutanese “cabinet” is that of R.B. Pemberton, Report on Bootan, Calcutta (1839): 53-54, mistaken, however, in his analysis of the ruling hierarchy.

18 The term gdan-sa reflects the originally monastic function of the Dzong. The same word was used of the capital fortress – cum – monastery centers of Sakya, Phagmogru and Rinpung in Tibet, and also of Rwa-lung monastery.

19 The earliest written occurrence of this term seems to be the biography of Nam mkha’ rGyal mtshan (1475-1530), the reincarnation of Chos-rje ’Ba’-ra-ba (1310-1391), a Tibetan monk who established several monasteries in Bhutan. There we find a description of the latter’s encounter with “the most powerful patron of the Great One [i.e. chos-rje ’Ba’-ra-ba] when he came to Bhutan, named Dasho Gyang-gsar-ba, the ruler (chipön) of Lho Paro” (lho spa gro’i spyi dpon drag shos / gyang gsar ba zer ba’i / skyes mchog chen po lhor phebs pa’i sbyin bdag gi drag shos...). Nam-mkha’ rDo-rje, Dpal ldan bla ma dam pa sprul sku nam mkha’ rgyal mtshan dpal bzang po’i rnam par that pa dgos ‘dod kun ‘byung nor ba’i phreng ba: 8.b-9.a
Lho'i chos 'byung: 109.a; Aris (1986): 149, 168: “The term gsol-ba dkar-mo may refer to the high grade of white rice known as sbo-'bras, the issue of which seems to have been a privilege of senior government officers. The lower ranks would have received the coarser grade of reddish coloured rice.” In the same text, the term dkar dro byed “to serve white food” occurs three times (f.112.b-113.a). Aris (fn 86) interprets this as “bloodless food.” From the context, however, it seems really to imply food served from government stores, in lieu of food commandeered from citizens in compensation for the adjudication of disputes and other official services.

Driglam Namzhag: 148, 261.

Petech translates bza'-pa as “table-mate” or military “retainer”, based on Tibetan documents of the Sakya – Mongol period: “They were a body of particularly trusted men, employed (it appears) as life-guards and as garrison in particularly important places” (Petech 1990: 61, 126). In GBYT2: 193.a we find the feminine form bza'-mi bud-med clearly used in the sense of a housewife within an agricultural hor-dud (i.e. the female spouse within a tax-paying household). Bza’ pa also occurs in an edict of the famous prince of Gyantse, Rab brtan kun bzang 'phags (b. 1389) where it has been translated by Tucci as “married person” within a tax-paying family unit (G. Tucci, Tibetan Painted Scrolls: 666, 703). If there is a common thread of meaning in these sources, perhaps it is that of a tax-paying agricultural ‘husbandman’, who also served as militiaman in times of need. This differs from the Bhutanese sense, where bza’ pa were apparently serfs tied to a particular Dzong.

In Tibetan usage, and throughout the Leags stag zhib gzhung, the terms sger-'don, gzhung-rgyug, and chos-gzhis designate the three categories of farming household owing tax respectively to noble families, the central government and to the monasteries. The Tibetan term sger-pa meant an aristocrat or landed gentry family, certainly not a servant.

The Tsong were the indigenous Lepcha peoples inhabiting Sikkim and lower Chumbi valley.

We interpret this passage to refer to citizens from those countries residing in Bhutan. There is no specific mention of gifts to Bhutanese tax-payers
residing beyond the frontiers proper, with the exception of the Bhutanese garrison at Gangtok, Sikkim, which during this period had been seized by the Bhutan government. Reference to the citizens of Cooch Behar and Kamarïpa paying taxes to Bhutan perhaps alludes to the unstable arrangements under which Bhutan and various Indian states shared taxation rights in certain border tracts (on the history of this practice, common to several districts of Assam and adjacent hill states, see E.A. Gait, History of Assam. Calcutta: Thacker Spink, 1963: 363f; Lakshmi Devi, Ahom-Tribal Relations. Gauhati: Lakshmi Printing Press, 1968: 171, 204f).

26 Rgya bod zhiṅ gzan “Indian and Tibetan farmers” (SDE SRID 13: 40.a). The term could also mean farmers of mixed Indian-Tibetan ethnic origin. The text tells us that Indian peasants are specifically excluded from the census of Chirang districts (Ibid: 37.b). (There is no mention anywhere in this census of citizens of Nepalese origin).

27 These are the mTsho-zhabs dPon-slob (Gasa), Byar-sgang dPon-slob and U-ma dPon-slob (Wangdi Phodrang), and the rDo-dkar dPon-slob (Paro district).

28 Several of the names of the special gift cloth items presented at this ceremony have Indic or possibly Chinese origins. One wonders if the bharahasti may not be a special type of cloth, or perhaps sword, named after its point of manufacture somewhere in India.

29 The coin called dong-rtse mentioned in Tibetan literature of the 13th century and later (e.g. Nyang-ral Nyi-ma‘od-zer, Chos 'byung me tog snying po sbrang rtsi’i bcud: 200f [Chinese edition, 1988]. Its exact meaning in Bhutan remains to be established.

30 Brag-wang cannot be identified.


32 Aris (1976: 616) states that the drung or drung-pa were originally monastic officials, becoming in later times a lay sinecure and finally abolished in the 1950’s. Their function was that of government representative at the subdistrict level.
The Dzongs of Gling-bzhi, Brda-ling, and Gsang-sbe in the west are the three exceptions.

The military campaign against the independent chiefs of eastern Bhutan has been described in Aris (1979): 246 and Aris 1986: 89-115.

35 SDE-SRID 13: 40.a. The Gangtok garrison dates from Bhutanese military activity in the area during the 1725 – 1730 period. The document records gifts to 143 tax-paying families and six aristocratic (zhul-ngo) households, plus a local Dzong-dpon. But for administrative purposes it was subordinate to the district Dzong of Daling and not to the central Bhutan authority.

Analysis for this section was supported by interviews with Dasho Karma Gayleg, former Royal Advisory Councillor, Dasho Kado who is one of the few remaining figures to have held the post of Dzongpon under the old system, and Chang chimi (elected assemblyman) Ugyen.

37 See Karma Ura’s semi-fictionalized account in the historical novel The Hero With a Thousand Eyes which focuses on the reign of the third king Jigme Dorji Wangchuck (1952-1972), under whom the tax system was greatly simplified and tax burdens reduced.

38 Bhutanese commonly interpret the Dzongkha word betam as ‘Tibetan coin’ (i.e. Bod-tam), but the term occurs in Tibetan documents spelled Bal-tam, i.e. ‘Nepalese coin.’

39 Aris (1986): 156f  de yang khral rkang gnyis sham byed mi chog / sbyin bdag bud med dang g.yog rigs med pa’i rgyan rgon sogs yod tshe / ngo bo ma yol bar du skam khral gang ’byor re byed bcug / ngo bo yol tshe sha rus gang nye’i mi phros yod pa nas khral rkang rtsha lhongs byed / pha ma mi dga’ ba’i gnyen mi bya / gzhan ma khral zhing khral khyim dangs po yod bzin da / khral pa gnyis gsam sham zhing / de yang skam khral la thab thus kyi sbygyur nas / yongs la gnod pa’i dpe ngan gcig ’dag pa ./ Our translation differs from Michael Aris’s, who did not translate the term ma-khral.

40 The opposition of the government to a monetized economy was also rooted in traditional viewpoints of the monastic establishment. It was this factor, mainly, that bred Bhutan’s resistance to the grandiose trade schemes proposed by George Bogle on behalf of Warren Hastings, Governor-General of India (Ardussi, forthcoming).
41 Wei-zang tong-zhi: 15, 11.a. (Reprint) Taiwan: Wen-hai Publishing Co., 1965. This book was the work of one of the Manchu ambans stationed in Lhasa. It contains reliable information on many topics concerning Tibet and its foreign relations. It is possible that this estimate included all households, not merely the agricultural tax-payers.

42 Byang-chub-nor-bu, Dpal ldan bla ma thams cad mkhyen gzigs chen po ngag dbang 'jigs med grags pa'i rnam par thar pa byang chen spyod pa rgya mtshor 'jug pa'i gtim snyan pa'i yan lag 'bum ldan rdzogs ldan dga’ char sbyin pa'i chos kyi sprin chen po’i dbyangs, vol. Ga: 38.b. We have used a microfilm duplicate from a film in the Snellgrove Collection.

43 Interestingly, the Mongol-Tibetan census of 1268 used six persons as the average size of a Tibetan household (see GBYT1: 270-271; GBYT2: 193.a-b.)