

hold and land for the nine years since the third year of *Chi'en-yüan* 乾元 (A. D. 760). Comparing the census registers with those of the sixth year of *T'ien-pao* 天寶 (A. D. 747), one can recognize the tendency that the registered population remarkably decreased as the time proceeded from *T'ien-pao* to *Ta-lii*. Women, old men and children are almost omitted from the former registers and the new-born babies are not registered, but the young men of adult age are rather carefully registered. On the other hand, in regard to land, little change seems to have taken place. The writer understands that this tendency was caused by the effective control of the government over the Tun-huang Province right before it fell into the hands of Tibet. This agrees fairly good with the contemporary trend described by Tu Yu 杜佑.

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### On Kong-an 貢案 and Hōng-gan 橫看 (II) (Concluded)

by Kōzō TAGAWA

The finance of the Korean government for about sixty years under the Ri Dynasty in its early period was administered with the great income from Kong-an without regard to the rational balancing of expenditure and revenue. Therefore enormous burden was imposed on the people, while officials wasted and appropriated the revenue and the remainders were sold away to the people. In regard to the regulations on public finance there were those on the prevention of these waste and appropriation of the national revenue but no provision on the income and outgo.

Sye-jo 世祖, the seventh king, who ascended the throne by the effect of a coup d'état, enforced a financial policy that was epoch-making in the economic history, namely, he established the system of Hōng-gan 橫看. He ordered the officials of the court, central and local governments to make regulations on their expenditures in the second year of his reign (1457 A. D.). The regulations completed after eight years were called *Kyōng-bi-sik-rye* 經費式例. The form of these regulations was later changed, for the convenience of the public perusal, into the one in which each page was divided into several parts by several horizontal lines and entries corresponded to each other both vertically and horizontally. Being as such in the form these regulations were called Hōng-gan which means 'to see horizontally'.

Two kinds of form were needed for the regulations at that time when the finance was administered with goods. The one was the form for the direct expenditure paid with rice, beans, cloths, etc. and the other for the indirect expenditure to furnish with furniture and utensils. The latter was called *Cho-jak-sik-rye* 造作式例, which was published after much effort in the fourth year of *Sōng-jong* 成宗 (1473 A. D.).

Sye-jo 世祖 decreased the amount of Kong-an and amended the former regulations according to the Hōng-gan that regulated the expenditures,

upon its establishment in the tenth year of his reign. It is said that one-third of the total number of Kong-an was cut down by him at that time. This was the first attempt to bring about the balance of expenditure and revenue and to establish a budget system in the Ri dynasty. The amendment of the Kong-an and Hōng-gan was to be made principally after the land survey throughout the country, and therefore they were unchangeable for tens of years until the next land survey. Eventually, incidental public charges were often imposed on people to increase the revenue and *Pyōr-rye-yong* 別例用, incidental disbursements not regulated in Hōng-gan, were frequently made. During the reign of *Yōn-san* 燕山 (1495~1506. A. D.) the amount of unregulated income and outgo surpassed by far that of Kong-an and Hōng-gan.

### Kung-yen 公驗 and Kuo-so 過所

by Yoshiaki KOMAI

There were exhibited in February this year at Ōtsu City, Shiga Prefecture, the manuscripts related to the travel to T'ang of the so-called three patriarchs of Tendai 天台 Sect, in the possession of Enryaku-ji 延曆寺 Temple. The three patriarchs are, needless to say, Saichō 最澄, Ennin 圓仁 and Enchin 圓珍. The writer was interested in the fact that most of the manuscripts were Kung-yen, (passports with visa) Kuo-so, (permits for passing through barriers) and other related documents.

The due process to be permitted to travel to T'ang was as follows: at first formal petitions for travel credentials were presented to the Imperial Court, secondly the certificates of qualification were to be issued and finally consent of the great administrative centre of Dazaifu 太宰府 had to be obtained, and then they took advantage of the ship for the Japanese envoy to T'ang or a Chinese trading ship. On arriving at China, they got Kung-yen from the Chinese officials. For inland travels another set of documents was necessary to be visaed by regional commanders. In case of passing through a barrier (in this exhibition two barriers, T'ung-kuan 潼關 and P'u-kuan 蒲關 were observed in the documents.) Kuo-so should be obtained from *Ssū-mèn-lang-chung* 司門郎中, the subordinate officials to *Hsing-pu-shang-shu* 刑部尚書, or the regional authorities. Admission to one barrier was available for any other barriers according to the records in the *T'ang-shu* 唐書. If they wished to stay for some duration at one place (e. g. *Ch'ang-an* 長安) they had to be officially approved by the regional authorities according to *Nittō Guhō Junrei Kyōki* 入唐求法巡禮行記. They pretended to be Koreans (people of Silla in those days) when being Japanese proved to be disadvantageous.

Each of the three patriarchs and his party were from about five to eight in number including a monk as an interpreter, three or four porters and a few student monks.