

UNIVERSITY OF CALIFORNIA

Los Angeles

The Emperor's Coffers: The Qing Imperial Fiscal Separation Between Privy Purse and State
Treasury (1644-1912)

A dissertation submitted in partial satisfaction of the
requirements for the degree of Doctor of Philosophy
in History

by

Jia Feng

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ABSTRACT OF THE DISSERTATION

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Jia Feng

Doctor of Philosophy in History

University of California, Los Angeles, 2017

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This dissertation examines the imperial fiscal arrangement during the Qing dynasty that separated the privy or crown's purse from the state treasury. In my dissertation, I argue that while the distinction between public and private finance has long been identified in European studies as an important sign of the rise of modernity, similar fiscal arrangements in China arose from the crown's endeavor over several decades to consolidate authority first over the nobility and then over the Chinese state. I see dynamics of this separation as deeply rooted in China's longstanding patrimonial bureaucratic rule. The continued functioning of the imperial state system into the Qing, a dynasty founded by non-Han rulers, thus suggests the remarkable resiliency of Chinese political traditions despite dramatic institutional changes brought by alien conquest.

This dissertation is composed of an introduction, six chapters, and a conclusion. The

introduction sets out the reasons why the public/private divide structure does not necessarily mean the rise of modernity and demonstrates how the separation was both indicative of and shaped by China's longstanding patrimonial bureaucratic rule. Chapter 1 discusses the role played by Nurhaci's economic strategies in the rise of Manchu power. Understanding the emergence of the imperial fiscal separation in the Manchu state formation process, Chapter 2 discusses how the establishment of the bureaucracy helped the throne win over the Manchu nobility and how the establishment of the bureaucracy as the new foundation of the imperial authority transformed the nature of the privy purse. Chapter 3 examines the formalization of the imperial fiscal separation and its functions, looking especially at how the consolidation of the Qing rule and the expanded territories under the imperial control shaped both source of privy revenues and imperial spending behaviors. Chapter 4 unveils the expansion of privy revenues during the eighteenth-century economic prosperous era both as the consequence of the political centralization and as the instrument of releasing fiscal and military dynamisms of the centralized crown. Chapter 5 discusses how the unprecedented duration and intensity of the Taiping Rebellion not only disrupted the traditional fiscal relationship between central and provincial governments, but also broke down the traditional fiscal separation between the central government and the imperial household. Chapter 6 examines the court's effort to codify imperial fiscal separation into the constitution in last few years of the dynasty as its last attempt to revive centralized imperial power and how such efforts provoked even more vigorous elite protests and facilitated the dynastic downfall. The conclusion summarizes arguments of each chapter and unfolds the significance of this study on our understanding of the nature of the Qing rule and modernity in Chinese history.

The dissertation of Jia Feng is approved.

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2017

This work is dedicated to
my teachers

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Major Periods in Chinese History

Dynasties	Periods
Xia	21 Century BC – 17 Century BC
Shang	17 Century BC – 11 Century BC
Zhou	11 Century BC – 256 BC
Qin	221 BC – 206 BC
Han	206 BC – 220 AD
Three Kingdoms	220-280
Jin	265-420
Northern and Southern Dynasties	420-589
Sui	581-618
Tang	618-907
Five Dynasties	907-960
Song	960-1279
Yuan	1206-1368
Ming	1368-1644
Qing	1644-1911
Republic	1912-1949
People's Republic	1949 –

Qing Dynasty (1644-1912)

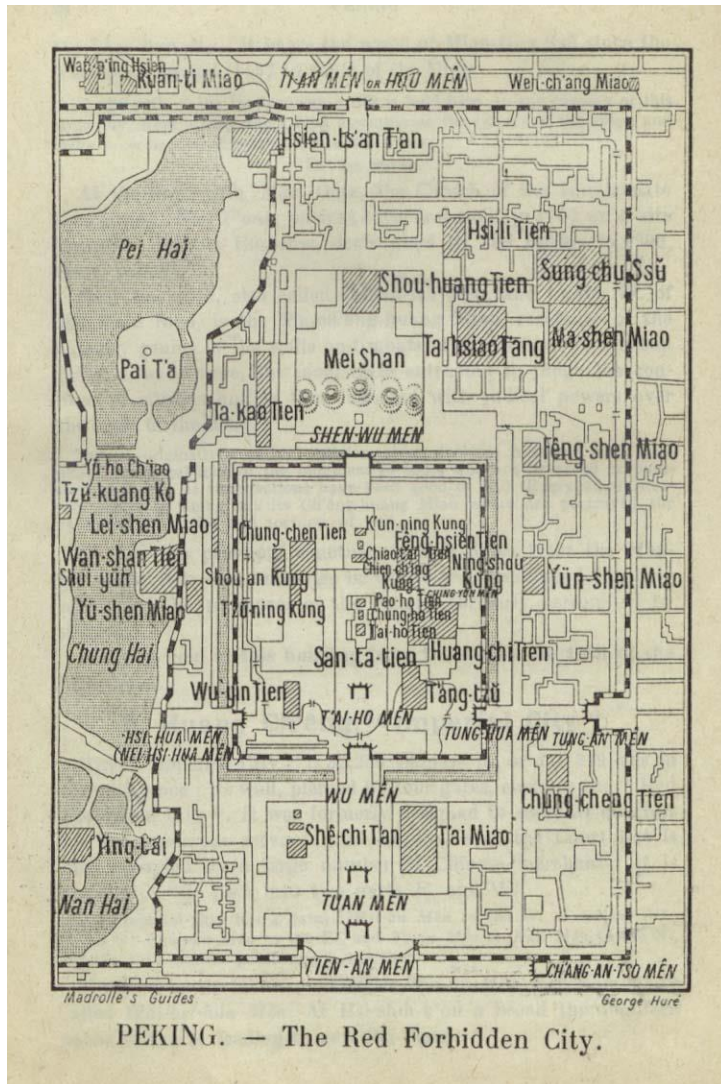
Temple Names	Titles of Reigns	Periods
Taizu	Tianming	1616-1626
Taizong	Tiancong	1627-1635
	Chongde	1636-1643
Shizu	Shunzhi	1644-1661
Shengzu	Kangxi	1662-1722
Shizong	Yongzheng	1723-1735
Gaozong	Qianlong	1736-1795
Renzong	Jiaqing	1796-1820
Xuanzong	Daoguang	1821-1850
Wenzong	Xianfeng	1851-1861
Muzong	Tongzhi	1862-1874
Dezong	Guangxu	1875-1908
	Xuantong	1909-1911

Map of China During the Qing Dynasty (1644-1912)



Source: Fenner, Rest. *Chinese Empire*. [London: R. Jennings, 1828] Map. Retrieved from the Library of Congress, <https://www.loc.gov/item/2006629355/>. (Accessed August 09, 2017.)

Map of the Forbidden City



(Source: Peking-The Red Forbidden City 1912. From Madrolle's Guide Books: Northern China, The Valley of the Blue River, Korea. Hachette & Company, 1912. Perry Castaneda Library Map Collection, University of Texas Library)

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Introduction: The Imperial Fiscal Separation and the Qing Imperial Rule

The Problem with the Royal Budget and the State: The Three Sociological Interpretations of the Imperial Fiscal Separation

The royal budget occupies a key position in the process of pre-modern European state formation. In the age of feudalism, the imperial domain constituted the important economic base of the royal power, because the crown made land grants to his vassals out of the domain. The size of the imperial domain also had an impact on the imperial power. While royal land grants were crucial to maintain feudal bonds, in the long run they led to the reduced size of the royal land holding and by doing so attenuated the crown's power. In early modern Europe, the royal budget offered important financial support to the crown's endeavors to centralize the power. The centralization of power then allowed the crown to create the bureaucratic apparatus, an important step toward the building of the modern state. Starting from the late medieval time, the struggle between lords intensified, leading to the reduced number of competitors and the monopolized control of tax and army by a central ruler. The centralized control of taxes allowed the crown the option to create an office-holding class who received payments of their services by salaries. The separation of the budget of the crown from that of the state arose precisely in this process, because the emergence of the bureaucratic apparatus divided the public and private functions of the monarchical office. The royal budget is essential to the state building also because the centralized control of taxes by the ruler played a role in transforming the social relationship. The political centralization facilitated the formation of the social interdependency and increased the division of social functions, which ironically created the counterbalance to the monopolization of any individual, including the crown.

The current understanding of the role of the royal budget in the state building is indebted to three sociological scholarships. The first interpretation emerges from Max Weber's typology of patrimonialism and bureaucracy as two contrasting ideal types of political domination. In Weber's characterization, the modern bureaucratic officialdom functions on the principle of official jurisdictional areas ordered by rules. The regular activities required for the purposes of the bureaucratically governed structure are assigned as official duties, distributed in a stable way, and made by methodical provision.¹ General rules govern the civil service, separating the official activity from the sphere of private life.² A characteristic contrast to bureaucracy, patrimonialism, on the other hand, is based on personal loyalty, guaranteed by personal subjection, and sanctioned by tradition.³ For Weber, although the bureaucratic apparatus was occasionally found in the pre-modern regimes, the bureaucracy could be "fully developed in political and ecclesiastical communities *only in the modern state*, and the in the private economy only in the most advanced institutions of capitalism."⁴ For Weber, the bureaucracy is more advanced than patrimonialism, because the compensation of officials taking the form of money salaries requires money economy as the predominant mode of exchange and regarding impersonal rule as the guiding principle plays a crucial role to maintain the stable and consistent function of the state.⁵

The implications of Weber's characterizations on my thesis are twofold. First, the arbitrariness of the patrimonial governance determines that the specific distribution of the state's

¹ Max Weber, *Economy and Society: An Outline of Interpretive Sociology Volume III*, Ed. Guenther Roth and Claus Wittich (New York: Bedminster Press, 1968), 956.

² *Ibid.*, 956-58.

³ *Ibid.*, 1006.

⁴ *Ibid.*, 956.

⁵ *Ibid.*, 963-68;1038.

taxes was unstable and its changing distribution at the center was both indicative of and subject to the changing relationship between the patrimonial crown and the bureaucracy. The constant struggle between the ruler and the officials is the central theme of the patrimonial rule. As Weber points out, the unstable and inconsistent function of the government was the inevitable fate of the patrimonial state. First, prior to the time of the centralized taxation system, the ruler had to count his governance on the lords who were benefice-holders and their loyalty was subject to the changing power distribution between the ruler and the lords. This, as Weber argues, makes the decentralizing tendency of the patrimonial rule inevitable.⁶ Even after the taxation system and bureaucratic apparatus were established, the patrimonial state still could not escape from the fate of periodic instability. The new mechanism was that the stable and optimal distribution of powers between the crown and the bureaucracy depended on both the presence of a strong ruler and his good techniques to balance between his personal favorites such as patrimonial officialdom and eunuchs, and bureaucratic officials. Based on this analysis, a study of the distribution of state's revenues in the patrimonial bureaucratic state thus requires an examination of the complex interactions between the patrimonial ruler and the bureaucracy as a whole.

Second, the existence of the bureaucratic apparatus in the patrimonial state suggests that “the bureaucratic separation of the ‘private’ and the ‘official’ sphere” alone, which is one feature of the modern bureaucracy among others in Weber’s analysis, does not necessarily signify the rise of the modern state.⁷ For Weber, the bureaucratic development of the modern state was anti-absolutist, because this development accompanied the process that destructed the patrimonial base of the monarchy and weakened the crown’s power vis-à-vis that of the bureaucratic

⁶ Ibid., 1031, 1040.

⁷ Ibid., 1028.

administration. A best example is the fiscal settlement made in England after 1688, as the following legislation of 1690s placed the unified English state under the parliamentary rule.

However, to say that the emergence of the bureaucracy always weakened the patrimonial power ran counter to abundant evidence in the pre-modern time that supported the opposite. Historically, bureaucratization is often associated with the expansion of royal power and the centralization of the royal authority.⁸ More specifically, in the Warring States period of Chinese history, incessant warfare pressured rulers to explore new financial resources. State rulers launched tax reforms, which intended to dislodge ties of peasants from noble families and to bring individual household under the state's direct control.⁹ The rulers' tax increase plans became the incentives of the development of bureaucratic apparatus, driving the separation of revenues that served for the ruling family from those that served for the administration of the government.¹⁰ The emergence of the bureaucracy and the fiscal separation in this case accompanied the process of the building of the autocratic state. In summary, while the fiscal separation following the revolution of 1688 signifies the defeat of the monarchy's absolutist tendencies, the destruction of its patrimonial base, and the end of patrimonial monarchy in England,¹¹ a similar separation in the unified Qin-Han empires in China indicates the rise of the centralized governance by an autocrat.

⁸ Ibid., 969-73.

⁹ Mark Lewis, *The Early Chinese Empire: Qin and Han* (Cambridge: Belknap Press of Harvard University Press, 2007), 34; Cho-yun Hsu, *Ancient China in Transition: An Analysis of Social Mobility, 722-222 B.C.* (Stanford: Stanford University Press, 1965), 109.

¹⁰ Hiranaka Reiji, *Chūgoku kodai no densei to zaihō: Shin kan keizaishi kenkyū* (Kyōtō: Tōyōshi kenkyūkai, 1967), 382.

¹¹ Robert Brenner, *Merchants and Revolution: Commercial Change, Political Conflict, and London's Overseas Traders, 1550-1653* (Princeton: Princeton University Press, 1993), 714.

The second sociological interpretation is presented by Norbert Elias. In his studies of the civilizing process in Western Europe since the late Middle Ages, Elias argues that the civilizing conduct went hand in hand with the process of state formation. He divides the civilizing process into two phases. The first was the phase of free competition in the feudalization. In this phase, a large number of smaller social units are “of roughly equal social power and are thus able to compete freely for the means to social power.”¹² The consequence was twofold. On the one hand, competitions led to centralization and integration, passing the monopolistic control of financial and military power from the whole noble estate into the hands of a single member, the prince or king.¹³ On the other hand, when ever larger units were assembled under a stable government, the correspondingly reduced distances, the increased integration of economies, and the more differentiated social functions created a new network of social interdependency.¹⁴ In the second phase, the private monopolies that were formed in the phase of free competition were further transformed into public monopolies, because while the rapid advance of division of social functions facilitated the formation of the royal monopoly, it also made the monarchy more and more dependent on other social functions.¹⁵

The distinction between the private and public expenditure of the king, according to Elias, took into shape precisely in the context of the transformation of the private monopoly rule of the crown into the public monopoly rule of the state. The process that led to the fiscal distinction, more specifically, is the same process as the private economy of the feudal ruling

¹² Norbert Elias, *The Civilizing Process: The History of Manners and State Formation and Civilization*, Edmund Jephcott trans. (Oxford: Blackwell, 1994), 347.

¹³ *Ibid.*, 271.

¹⁴ *Ibid.*, 332.

¹⁵ *Ibid.*, 390.

house develops into the national economy. Elias's summary of the process of the socialization of the royal monopolies provides a great insight into the transitional moment when the social interdependence, impelled by the monopoly mechanism, took into shape, helping advance the society to a "democratic regime."¹⁶ As Elias wrote, at first, there is no "distinction between what are later opposed as 'public' and 'private' income and expenditure." He continued,

"The income of the central rulers derives primarily from their personal family or domanial possessions; expenses for the ruler's court, hunts, clothes or presents are met from this income in exactly the same way as the cost of the relatively small administration, paid soldiers if any, or the building of castles. Then, as more and more land comes together in the hands of one ruling house the management of income and expenditure, the administration and defense of his property become increasingly difficult for the individual to supervise. But even when the direct possessions of the ruling house, its domanial estate, are no longer by any means the most important source of the ruler's income, even when, with the increasing commercialization of society, duties from the whole country flow into the 'chambers' of the central ruler and when, with the monopoly of force, the monopoly of land has become at the same time one of duties or taxes, even then the central ruler at first continues to control this revenue as if it were the personal income of his household."¹⁷

This process of monopolization, however, went hand in hand with another process in which "his apparently unrestricted power is "governed by and functionally dependent on, the society he rules." It is in this formation of the social restrictions on the ruler's absolute power that the

¹⁶ Ibid., 353.

¹⁷ Ibid., 349.

distinction between the private and public expenditure of the crown takes place. As Elias continues,

“The wielder of central power, whatever title he may bear, is allocated a sum in the budget like any other functionary; from it the central ruler, king or president, meets the expenses of his household or court; expenditure necessary for the governmental organization of the country is strictly separated from that used by individuals for personal ends. Private monopoly rule has become public monopoly rule, even when in the hands of an individual as the functionary of society.”¹⁸

This endowment of the public function with the crown then set in motion the transformation of the governmental apparatus. Since “all the organs of state government result from the differentiation of the functions of the royal household,” when the royal monopoly becomes a public function the governmental apparatus then becomes “the public affair of the state.”¹⁹ Elias concludes that this process that turned the private monopoly of the crown into public monopoly of the state is “one of the most pronounced example of the way in which private property becomes a public function, and the monopoly of an individual-won in contests of elimination and accumulation over several generations-is finally socialized.”²⁰

At the center of Elias’s story as to the formation of the increasingly interwoven social interdependence, which favored the central function of the absolutist crown, was the development of money economy and the rise of the bourgeoisie class. The gradual increase of the money sector of the economy at the expense of the barter sector in the Middle Ages had

¹⁸ Ibid., 350.

¹⁹ Ibid.

²⁰ Ibid.

opposite impacts on the bourgeoisie and the warrior nobility. The advancing of money economy made possible the military services paid by monetized salaries, instead of hiring warriors, facilitating the formation of the urban taxation system.²¹ This process put the bourgeoisie at an advantage while the nobility at a disadvantage, because while the circulation of the money increased prices and gave the bourgeoisie the increasing wealth, the feudal lords continued to receive fixed rents from their estates as income.²² To strengthen his own economic primacy, the crown found the taxable power of the bourgeoisie an important source of the royal money taxes. The rise of the centralized monarchy was thus closely connected to that of the bourgeoisie, because thanks to the monetarization of society the monarchy and the bourgeoisie found their mutual best interests lying in their closest interdependence.²³ Because of this new social base of his ruling, the monarchy “pays no longer for the services he needs, military, courtly or administrative, by giving away parts of his property as the hereditary property of his servant.”²⁴ Instead, he “centralizes the taxation of the whole country and distributes the inflowing money at his own discretion and in the interests of his rule.”²⁵ This gave rise to the centralization of the crown as an increasing number of people were put in dependence on the crown’s favor.

In Elias’ analysis, the expansion of the crown’s treasury facilitated by the commercialization of society and enormous contributions of urban bourgeoisie was the primal drive in separating the private and the public functions and in building the state. However, the

²¹ Ibid., 423.

²² Ibid., 270.

²³ Ibid., 437.

²⁴ Ibid., 436.

²⁵ Ibid.

separation of the budget and the state building may take various paths and the commercialized society and the rise of the bourgeoisie may be only one of them. Evidence outside of Europe demonstrates that some ancient empires realized the political centralization through the peasant-based taxation system and therefore the imperial fiscal separation may appear in a society with essentially low level of commercialization. The administrative separation of the royal household from the royal state was found in the ancient Egyptian bureaucracy.²⁶ The similar administrative and fiscal separation was also seen in Western Zhou dynasty of ancient China when advanced commercialization was clearly absent.²⁷ These examples demonstrate that the appearance of the imperial fiscal separation could take place without necessarily either grounding upon the taxable power of the bourgeoisie class or the advanced development of money economy. In other words, these examples prove that the commercialization and the rise of the bourgeois is not the exclusive incentive that motivated the transformation of the private monopoly of the crown into the public monopoly of the state.

The third interpretation emerges in the juncture of the fiscal sociology and the state formation theories in relation to war. In his article “Crisis of the Tax State,” Joseph Schumpeter considered the fiscal history as exerting enormous influence on trajectories of the nations. He attributed the emergence of the distinction between a public and a private sphere to the princely debt and the creation of the tax system in wake of royal financial difficulties during sixteenth-

²⁶ Eugene Kamenka, *Bureaucracy* (Oxford: Basil Blackwell, 1989), 17-18.

²⁷ Li Feng, *Bureaucracy and the State in Early China: Governing the Western Zhou* (Cambridge: Cambridge University Press, 2008), 70.

century permanent wars.²⁸ Schumpeter examined the feudal society of Austria and Germany, tracing the fiscal causes of their decline and the subsequent emergence of what he calls the modern tax state. The modern tax state, according to Schumpeter, was rooted “in the highly autochthonous circumstances of the territories of the *Reich* and the princes of the fourteenth to the sixteenth centuries.”²⁹ As Schumpeter continues, “The fourteenth- and fifteenth-century prince was not the absolute ruler of his country that he became after the Thirty Years’ War, but instead confronted by the estates and lesser lords.³⁰ The ruler viewed his territory as his personal patrimony. As the ruler over his own affairs, the prince had to meet his own costs. “The primary source of revenue was from his own land and the dues paid by his peasant serfs. In addition there were certain feudal rights such as the mint and the customs, as well as gifts of vassals and church contributions.”³¹ There did not exist the concept of the taxation. Nor was there the distinction between a public and private sphere.

The crucial factor that rendered the fiscal foundation of the feudal order untenable was the “inalterable social change” that increased the inefficiency in administration of the ruler’s domains on the one hand and the rising war costs on the other.³² The costs of maintaining the loyalty of the vassals kept rising and the increasingly independent tendency of lords and the subsequent needs of the court to expand the scope of services put increased financial burdens on

²⁸ R.A. Musgrave, “Schumpeter’s Crisis of the Tax State: An Essay in Fiscal Sociology,” *Journal of Evolutionary Economics* 1992 (2), 91.

²⁹ Joseph Schumpeter, “The Crisis of the Tax State,” in Richard Swedberg ed., *Joseph A. Schumpeter: The Economics and Sociology of Capitalism* (Princeton: Princeton University Press, 1991), 102.

³⁰ Ibid.

³¹ Musgrave, “Schumpeter’s Crisis of the Tax State,” 91.

³² Schumpeter, “The Crisis of the Tax State,” 105.

the court.³³ The war expenses further put the prince in debt, forcing him to appeal for taxes from the estates. The prince's absolutist attempts provoked rigorous resistance of the estates. The latter created their own tax system, giving rise to the public sphere that confronted directly the private sphere of the prince as a distinguishable element.³⁴ As Schumpeter argues, it is out of the "common exigency," the contrasting of the public and private spheres, that the state was born.³⁵ In other words, by transforming patrimonial rights of the king into those of the state, this process distinguished the private budget of the ruler from public taxation of the state, giving rise to the modern tax state. In short, wartime emergencies played a crucial role in transforming extraordinary to regular taxes, giving rise to the taxation system and it was out of the taxation system that developed the distinction between the taxes in a modern sense and the revenue belonging to the ruling dynasty.

Schumpeter's thesis has inspired the scholarship that attempts to establish an analytical framework to understand the fiscal genesis of modern forms of government. It also offers insights on my thesis as to the historical process that separated the princely budget from that of the government as it relates to the establishment of taxation system and the state building. However, Schumpeter's thesis cannot be universalized. Instead, it's rather specific to the polity with low level of political centralization and strong presence of the nobility. More specifically, empirical evidence shows that in a highly centralized monarchical regime, although the crown often used extraordinary taxes to facilitate his personal absolutism, they were not inevitable prerequisites to the establishment of the taxation system or the standing army.

³³ Musgrave, "Schumpeter's Crisis of the Tax State," 91.

³⁴ Ibid.

³⁵ Schumpeter, "The Crisis of the Tax State," 101.

Evidence also shows that in some ancient regimes with high levels of political centralization, the separation of the prince and his staff from the central government and administration could take place in the absence of princely debts. High war expenses rarely presented as a challenge to the centralized ruler because having taken the centralized control of the fiscal bureaucracy the ruler had transformed the war financing from his personal affair into the state's affair. The political centralization allowed the ruler to regulate the fiscal relationship of the privy purse with the state's purse and made the giveaways of the royal treasures to the state a gesture of the ruler that symbolized the good imperial rule. For example, in early Western Han, a time that witnessed the establishment of high political centralization, to help defray military expense during the campaigns against the Xiongnu nomads, the Wu Emperor gave away salt and iron monopolies, part of his personal treasury, to the state.³⁶ What enabled the Wu emperor to do so was his centralized control of the bureaucratic administration and land taxes. This centralization allowed the land and poll taxes from the state's regular tax system to pay for wars. Unlike sixteenth-century European monarchs, the Wu emperor strengthened his personal absolutism not through an expansion of the royal budget, but by transforming the war financing from his personal affair into the state's affair.

In summary, while the three sociological interpretations concur that the rise of the imperial fiscal separation grew out of the development of the bureaucratic apparatus and that the crown's fiscal monopolies facilitated this development, they differ in specific drives that underlay. More specifically, while the bureaucratic development by introducing operational norms, specialization, and procedural rationality could curtail the patrimonial power as Weber argues, there is also strong evidence that the bureaucratic apparatus was often used by the crown

³⁶ Cho-yun Hsu, *Han Agriculture: The Formation of Early Chinese Agrarian Economy (206 B.C. – A.D. 220)* (Seattle: University of Washington Press, 1980), 175.

to serve for his personal absolutism. In short, although the separation between the public budget of the state and the private budget of the crown was present in many political systems from the ancient to the modern times, the underlying causes could be very different.

The existing three sociological interpretations have demonstrated two precisely opposite causes that could equally lead to the separation. On the one hand, the separation could represent the measure of the estates to curtail the absolutism attempts of the crown by putting a strict limit on the royal expenditure. This scenario is supported by theses of Weber and Schumpeter and proved by the fiscal settlement of England following the Glorious Revolution of 1688. On the other hand, this separation could also be the result of the royal monopoly mechanism as the crown's effort to centralize his political control of feudal lords through the bureaucratic administration. This has been endorsed by Elias's thesis and proved by many political systems of ancient and pre-modern regimes. Even though Elias's thesis says a great deal about this specific scenario that the separation strengthened the royal absolutism, his evidence that derives mainly from early modern European experience again neglects that many ancient empires with the same bureaucratic separation were peasant-based, instead of the bourgeoisie. This fact that the separation occurred for a variety of reasons suggests that to regard the distinction between public and private finance as the sign of the rise of modernity is problematic, because this approach neglects a remarkable amount of evidence in the pre-modern non-European regimes in which this separation arose from peasant-based taxation system and served for the monarchical autocracy.

The Imperial Fiscal Separation in Chinese History Prior to the Qing Dynasty

The imperial fiscal separation between the royal possessions and those of the government was first found in early Western Zhou in the separation of the concept of the “King’s property” from “the general possession of the Western Zhou state controlled by the Zhou central government.”³⁷ In mid-Western Zhou, the autonomy of the Royal Household grew, which was reflected in the growing complexity of the royal household administration that the “King’s officials” differed clearly from “other officials of the royal government.”³⁸ The bronze inscriptions indicate that the Western Zhou royal household “had its own officials, servants, craftsmen and retainers.”³⁹ The household officials were “appointed to manage the various royal possessions with relation to particular locales.”⁴⁰ The king’s officials were personal servants of the king, as in contrast to the functionaries of the Zhou state. In the fiscal area, the “King’s Property” was separated from the general possession of the Western Zhou state.⁴¹ As the existing scholarship has argued, the “growth of autonomy of the Royal Household” was closely related to the significant bureaucratization of the government during this period.⁴² The close association of the fiscal separation with the bureaucratization was confirmed in the ancient Egyptian bureaucracy, in which the separation of the royal household officials from those of the central government was “an important step towards permanent bureaucracy.”⁴³

³⁷ Li, *Bureaucracy and the State in Early China*, 67.

³⁸ Ibid.

³⁹ Ibid., 70.

⁴⁰ Ibid.

⁴¹ Ibid., 67.

⁴² Ibid.

⁴³ Ibid., 70.

As the royal authority of the Zhou declined and vassal states competed for power, there started the Spring and Autumn and Warring States era during which the socio-economic and political processes facilitated the making of the autocratic state. A successor of certain successful political innovations, the Qin political system particularly championed a trend that increasingly shifted from “a government that was based on kinship ties” to “a government that achieved its goals through a disciplined bureaucracy.”⁴⁴ The unification of the country by the state of Qin in 221 B.C. marked not only the ending of the centuries-long warfare but also the establishment of a whole set of imperial institutions that “survived to form characteristic features of government in later times.”⁴⁵ Upon the success of unification campaigns, the king of Qin engaged in a comprehensive empire-building project that carried forward the fundamental institutions of the Warring States era and institutionalized his vision that political order was attainable “only under the aegis of a powerful monarch.”⁴⁶ Many of political models that the Qin created passed onto the Western Han dynasty.

In the Qin and Western Han, the royal household was separated from the state both administratively and fiscally, representing the imperial strategy to strengthen the autocratic power through bureaucratization. The Qin and Western Han central administration was featured

⁴⁴ Li Feng, *Landscape and Power in Early China: The Crisis and Fall of the Western Zhou, 1045-771 BC* (Cambridge: Cambridge University Press, 2006), 281.

⁴⁵ Michael Loewe, *The Government of the Qin and Han Empires 221 B.C.E.- 220 C.E.* (Indianapolis: Hackett Publishing Company, Inc., 2006), 17.

⁴⁶ Yuri Pines, “The Messianic Emperor: A New Look at Qin’s Place in China’s History,” in Yuri Pines et al eds., *Birth of an Empire: The State of Qin Revisited* (Berkeley: University of California Press, 2014), 259.

by a clear separation of the emperor's inner court from the outer court of the bureaucracy.⁴⁷ In the fiscal arena, a clear line was drawn between the Grand Minister of Agriculture (da si nong), who was the government treasurer, and the Superintendent of the Lesser Treasury, who "was responsible for looking after the needs of the emperor and the palaces as well as for a number of items of imperial administration."⁴⁸ In Western Han in particular, taxes were collected along the line of the two parallel offices. More specifically, while the poll and land taxes, either in kind or in cash, went to the Grand Minister of Agriculture, the Lesser Treasury was the destination of taxes collected from mountains, marshes, reservoirs, and ponds.⁴⁹

A major change on the territories of the imperial patrimony took place during the military campaign of Wu Emperor against Xiongnu nomads. To meet the fast approaching financial bankruptcy of the government in the wartime, Wu Emperor established the Officer of Salt and Iron (yantie guan) to institute the government's monopoly of the two most universal necessities.⁵⁰ Salt and iron were products made out of the imperial patrimony. As a result, this new policy automatically entailed a transfer of ownership of the part of natural reservations from the imperial household to the government. As a quote from the salt and iron debate showed,

⁴⁷ Lao Gan, "Lun handai de neichao yu waichao," in Huang Qinglian ed., *Zhidu yu guojia* (Beijing: Zhongguo dabaike quanshu chubanshe, 2005), 40-82; "Official Titles of the Han Dynasties," Hans Bielenstein, *The Bureaucracy of Han Times* (Cambridge: Cambridge University Press, 1980), 207-230.

⁴⁸ Loewe, *The Government of the Qin and Han Empires*, 31; Bielenstein, *The Bureaucracy of Han Times*, 43.

⁴⁹ Hsu, *Han Agriculture*, 175; Bielenstein, *The Bureaucracy of Han Times*, 43, 47; Loewe, *The Government of the Qin and Han Empires*, 30.

⁵⁰ Esson McDowell Gale ed., *Discourses on Salt and Iron: A Debate on State Control of Commerce and Industry in Ancient China* (Leiden: Brill, 1931), xxv.

“In ancient times, the famous mountains and great marshes were not given as fiefs to be used for the exclusive benefit of subjects. The profits of the mountains and the seas and the products of the broad marshes were the stored wealth of the empire; all ought to belong to the Privy Treasury. Your Majesty has unselfishly assigned them to the grand minister of agriculture to assist in relieving the people.”⁵¹

The imperial policy of salt and iron monopoly proved an important economic boost to the campaign that aimed to destroy the Xiongnu threat. The more significant impact of this policy was that the imperial rulership had become so powerful that having to base his power upon the royal domain of his direct control in Western Zhou, by the early Western Han the crown had become the center of all administrative, legal, economic, and religious powers, in which lands not under cultivation was only a small part of his possessions.

In Western Han, the imperial patrimony became mainly used to defray everyday expenditures of the imperial household, rather than to maintain the emperor’s political authority, because the emperor’s authority had been justified by more elaborate imperial institutions. In Western Han, royal expenditure mainly included money spent on food, clothing, utensils, horses and carts, medicines, entertainments, and imperial constructions, as well as royal awards and imperial harem expenses.⁵² Compared to the Western Zhou king who solely relied the maintenance of his authority on the nobility’s supports through royal land grants, the early autocratic crowns had firmly based their powers on centralized controls over the bureaucracy.

Continuing the centralizing momentum since the mid-Western Han, in the Eastern Han the crown managed to consolidate authority over the bureaucracy by making a clearer division

⁵¹ Hsu, *Han Agriculture*, 175.

⁵² Ma Daying, *Handai caizhengshi* (Beijing: Zhongguo caizheng jingji chubanshe, 1983), 290-319.

between the inner court and the outer court.⁵³ Previously charged with managing revenues collected from mountains, marshes, reservoirs, and ponds, the Lesser Treasury further narrowed its administrative capacity and restricted its duties merely to the supervision of daily fiscal matters of the imperial household. Following the reshuffling of the Lesser Treasury, the Grand Minister of Agriculture expanded its fiscal duties correspondingly and transformed itself into the superintendent of all national revenues.⁵⁴ These measures helped contribute to the separation at the central fiscal administration, allowing the crown to make Inner Court his inner decision-making circle.⁵⁵ Taken mostly by relatives of the emperor and his close servants such as eunuchs, a membership in the Inner Court became the predominant passport to power, leading to the decline of the status of bureaucratic officials. Having no significant influence in the court politics during the time when the imperial household was mingled with the government, eunuch arose to power in the Eastern Han thanks to the imperial separation.⁵⁶

Originally for the purpose of strengthening the imperial authority, the crown's heavy reliance on close relatives and personal servants in Eastern Han out of his mistrust of the bureaucracy led to the unwanted consequence of the corruption and collapse of the centralization. Following the Yellow Turban Rebellion (184-205 CE), local self-governing powers arose. The expansion of influence of the nobility gained momentum, which further

⁵³ Qian Mu, *Guoshi dagang* (Taipei: Shangwu yinshuguan, 1960), 116.

⁵⁴ *Ibid.*, 119.

⁵⁵ *Ibid.*, 116.

⁵⁶ *Ibid.*, 119.

undermined the imperial authority.⁵⁷ The weakened imperial authority greatly reduced the importance of the crown's inner circle. Throughout the Jin dynasty (265-420 AD), eunuch influence was strictly held under the surveillance of the bureaucracy, which was increasingly filled by commoner officials of lowly origins.⁵⁸ The privy purse of the imperial household also suffered the declined importance in the entire imperial fiscal system. During this period, the separation between the privy purse and the state's purse was ambiguous.⁵⁹ This confounded imperial fiscal relationship was in part because of the unduly expansion of courtly expenses, but more fundamentally as a result of the political decentralization that constantly undermined the imperial control of revenues.

This general trend of the political decentralization and the remarkable rise of the nobility in the South, however, should not conceal new political developments that ran precisely the opposite in the North. When the governments of the South was overshadowed by the political dominance of the nobility, the Northern Wei dynasty, founded in the late fourth century by a confederation of the nomadic Xianbei tribes known as Tuoba, nevertheless saw a strong rise of imperial authority, facilitated by the Tuoba ruler's endorsement of the Han Chinese statecraft on the one hand, and his adoption of the ruling principle of the ethnic division on the other.⁶⁰ In the imperial fiscal arena, the separation between the privy purse and the state's purse was reflected in the division between the Inner Court (*neichao*), namely the court of the conquerors, and the

⁵⁷ Yan Buke, "Biantai yu ronghe: weijin nanbeichao," in Wu Zongguo ed., *Zhongguo gudai guanliao zhengzhi zhidu yanjiu* (Beijing: Beijing University Press, 2004), 88.

⁵⁸ Yu Huaqing, *Zhongguo huanguan zhidu shi* (Shanghai: Shanghai renmin chubanshe, 1993), 180, 188.

⁵⁹ Qi Meiqin, *Qingdai neiwufu* (Shenyang: Liaoning minzu chubanshe, 2009), 10.

⁶⁰ Yan, "Biantai yu ronghe: weijin nanbeichao," 120.

Outer Court (waichao), namely the court of the conquered.⁶¹ As the Tuoba ruler transformed the tribal organizations of the conquest era into the administrative machine of the newly founded regime, close servants of the ruler were also organized in the way that they formulated an inner circle of the ruler to act directly on the ruler's wills.⁶²

Instrumental to the strengthening of the imperial authority, the Inner Court occupied a dominant position against the Outer Court.⁶³ Because of the separate but hierarchical layout in the central administrative system, a clear line of separation was drawn between treasures of the two courts. The privy purse of the Northern Wei was composed of silk cashes, gold and silver treasures, articles of everyday use by the imperial household, weapons, cattle, and salary grains.⁶⁴ The Inner Court collected revenues from looting, tributes, common tribal treasures, the Six Banners (liubu), military households, and special households that paid taxes only to the Inner Court.⁶⁵ Compared to the affluence of the inner treasury, the outer treasury was struggling to fulfill its duty to the military financing. Because of this highly unstable nature of its expected revenues, the early Northern Wei local officials did not have regular salaries.⁶⁶ It was in the process of replacing the Tuoba aristocracy-dominated ruling system with the bureaucracy that the duties of the inner court shrank to the imperial household affairs and its early functions that

⁶¹ Yan Yaozhong, *Beiwei qianqi zhengzhi zhidu* (Changchun: Jilin jiaoyu chubanshe, 1990), 51.

⁶² *Ibid.*, 62.

⁶³ *Ibid.*, 63.

⁶⁴ *Ibid.*, 107-09.

⁶⁵ *Ibid.*, 109-10.

⁶⁶ *Ibid.*, 118.

meant to centralize the political control of the inner court were transferred to the bureaucratic administration.⁶⁷

When the north fell into centuries of incessant warfare, the south enjoyed relatively longer periods of peace. During the period of northern and southern dynasties (420-589 AD), the southern economy surpassed its northern counterpart for the first time in Chinese history. As a result of that, compared to the northern regimes, the southern dynasties enjoyed more advanced socio-economic institutions. Arising in the north as a successor of the northern dynastic legacy, the Tang regime later transformed itself into the champion of the southern institutions thanks to the elevation of the economic level of the north since the establishment of the Tang regime.⁶⁸ The transformation of the regional economic and northern military policies of the south into the national policies by the Tang rulers, as Chen Yinque argues, tells a great deal about certain Tang institutional innovations.⁶⁹

The imperial fiscal institutions of the Tang was largely a duplication of those of the Southern dynasties, especially the Song (420-479), and a continuation of the southern regimes to unify the management of grain and monetary taxes into the state's fiscal administration.⁷⁰ These efforts led to the reshuffling of the Lesser Treasury (shaofu) as the bureau that focused exclusively on imperial household affairs and a more outright separation of the crown's budget from the state's budget. The legacy of Southern dynasties was best seen in the scopes of duties of the Court of Treasury (tai fu si). The fiscal reform of the Song dynasty (420-479) made the Court

⁶⁷ Ibid., 217.

⁶⁸ Chen Yinque, *Suitang zhidu yuanyuan lvelungao* (Beijing: Sanlian shudian, 2001), 160.

⁶⁹ Ibid., 161.

⁷⁰ Li Jinxiu, *Tangdai caizheng shigao* (Beijing: Beijing University Press, 1995), 401.

of Treasury, a bureau originally charged with overseeing monetary tax income for the imperial household, a parallel department with the Court of Agriculture (si nong), a bureau taking charge of supervising grain tax revenues.⁷¹ This effort of synthesizing the money and grain tax revenues allowed the state's fiscal administration to hand over the part of the duty of the privy purse to collect monetary taxes.⁷² In early Tang, the state's fiscal administration consisted of the Board of Finance, the Court of Agriculture, and the Court of Treasury.⁷³ The imperial household bureaus mainly included the Lesser Treasury and the Department of Eunuchs (nei shi sheng), and the Department of Eastern Palace (dong gong).⁷⁴

Succeeding the upheaval of the Five Dynasties and Ten Kingdoms period (907-960 AD), the founder of the Song dynasty learned early the importance of centralizing the controls of power into his own hands. Numerous policies of the Northern Song were designed to serve for this purpose, including promoting the civil service exam system and recruiting bureaucrats based on merit and skill, instead of aristocratic or military position.⁷⁵ This regime largely building on meritocracy allowed a wider range of people to be educated and eligible for state service,

⁷¹ Ibid., 401.

⁷² Ibid., 402.

⁷³ Ibid., 403. In broader terms, the state's fiscal administration also included the Department of Public Revenue (duzhi), the Department of Treasury (jinbu), the Department of Granaries (cangbu), the Department of Judicial Control (bibu), and the Censorate (yushi tai). D.C. Twitchett, *Financial Administration Under the T'ang Dynasty* (Cambridge: Cambridge University Press, 1970), 98-104.

⁷⁴ Zhang Guogang, *Tangdai guanzhi* (Xi'an: Sanqin chubanshe, 1987), 111-15.

⁷⁵ Deng Xiaonan, "Zuzong zhi fa yu guanliao zhengzhi zhidu: song," in Wu ed., *Zhongguo gudai guanliao zhidu yanjiu*, 229.

nurturing the rise of the Confucian gentry both as the loyal supporters of the imperial rule and as sharp critics of the court.⁷⁶

This ruling strategy and the intellectual vogue of the time left imprints on the imperial fiscal arrangements. During the Song dynasty, the imperial fiscal system consisted of court revenues charged by the Department of State (*shangshu sheng*), the state revenues by the Financial Commission (*hubu*), and privy revenues by the Inner Treasury (*neicang*), the Fengchen Treasury (*fengchen ku*), and the Zuocang fengzhuang Treasury (*zuocang fengzhuang ku*).⁷⁷ Emperor Taizu established the Fengzhuang Treasury during the dynastic founding campaigns as a depot of treasures used to defray military expenses.⁷⁸ After the dynasty was founded, it became the norm that a certain part of state's revenues belonged to the privy purses, and through this arrangement the crowns participated directly in the administration of revenues.⁷⁹

A separate fiscal depot for the imperial household during the Song dynasty did not lead to the excessive expansion of the influence of imperial clans, thanks to the check and balance of gentry-officials. To avoid the resurgence of the military lordship that plagued the regimes since mid-Tang, the founding crowns of the Song aspired to establish an enormous civil service system. Although granted entry to public service as part of the crowns' scheme to centralize imperial power by establishing an enormous bureaucratic system, the gentry voiced their criticisms of the bad imperial policies that they saw as betrayal to Confucian principles. In this political culture, the imperial household's expenditures were under gentry-officials' close

⁷⁶ *Ibid.*, 230-33.

⁷⁷ Wang Shengduo, *Liangsong caizheng shi* (Beijing: Zhonghua shuju, 1995), 127-30.

⁷⁸ *Ibid.*, 601.

⁷⁹ *Ibid.*, 602.

purview.⁸⁰ Throughout the Song, the check and balance on the imperial power imposed by the gentry, also called “domestic discipline” (jia fa) in Song documents, effectively curbed the attempts of imperial clans to abuse power.⁸¹ When the Renzong Emperor attempted to transfer a Neicang Treasury fund that was supposed to be used for extraordinary military expenses to his personal uses, Sima Guang (1019-1086), a high-ranking Song dynasty scholar-official, voiced sharp criticisms.⁸² The supervisory role played by the gentry-officials, along with the fiscal arrangement made in the early Song that put the Neicang Treasury under the accounting overseeing of the state financial commission (sanshi), demonstrated that Song monarchs did not manage revenues autocratically, but in close collaboration with gentry-officials.

Both a successor to the Mongol Empire and an imperial Chinese dynasty, the Yuan dynasty developed a hybrid administrative system that integrated both Chinese and steppe nomadic elements. Just as what we have seen in its predecessor dynasties, outside of the bureaucratic administration of the Yuan were a number of agencies whose duties served for the well being of the emperor and other members of the imperial family. More specifically, “first instituted under Khubilai in 1278, the Bureau of Imperial Etiquette (xuan hui yuan) took over the management of imperial household duties, such as provisioning the imperial kitchens, duties that in the pre-Khubilai era had been performed exclusively by the *kesig*, the imperial guard.”⁸³

Perhaps a best example of this mixture of Chinese and Mongolian elements in the Yuan

⁸⁰ Ibid., 603.

⁸¹ Zhang Bangwei, *Songdai huangqin yu zhengzhi* (Chengdu: Sichuan renmin chubanshe, 1993), 334-60.

⁸² Wang, *Liangsong caizheng shi*, 602.

⁸³ Elizabeth Endicott-West, “The Yuan Government and Society,” in Herbert Franke and Denis Twitchett eds., *The Cambridge History of China: Volume 6, Alien Regimes and Border States, 907-1368* (Cambridge: Cambridge University Press, 1994), 604.

bureaucracy is that although unique to the Yuan, the Agency of Men and Things Gone Astray (lan yi jian) was subordinate to the Bureau of Imperial Etiquette, “a thoroughly Chinese Institution.”⁸⁴ During the Yuan, the budget for the imperial household and that for the state were mixed⁸⁵, probably owing to the unparalleled importance of court retainers (jiachen) in the royal administration, instead of the Mongolian nobility.⁸⁶ Establishing their influence in conquests, during the Yuan dynasty the court retainers surpassed members of the imperial family and the regular bureaucracy to become the most powerful political group.⁸⁷ This unique political structure led to the mixture of the inner circle of the crown’s personal trustees and the regular bureaucracy, a possible reason for the mingling of the privy purse and state treasury during the Yuan times.

The ruling style of the Hongwu emperor, the founder of the Ming dynasty, had a significant impact on the Ming political system. Rising to power from humble origin, Hongwu had a skeptical view of entrusting the administrative power to any other man than himself. In 1380, he personally took charge of the six ministries, an administrative system instituted by most preceding dynasties since the late Han, abolished Secretariat, the Censorate, and the Chief Military Commission, and made his many sons powerful feudal princes across his empire.⁸⁸ This attempt to realize the crown’s omnipotent control of the administration led to the ambiguous

⁸⁴ Ibid., 605.

⁸⁵ Qi, *Qingdai neiwufu*, 10.

⁸⁶ For the role played by court retainers in Yuan politics, see Zhang Fan, “Huigui yu chuangxin: Jin yuan” (Return and Innovation: Jin and Yuan), in Wu ed., *Zhongguo gudai guanliao zhengzhi zhidu yanjiu*, 297-310.

⁸⁷ Ibid., 298.

⁸⁸ He Zhaohui, “Fenhua yu chongzhu: Ming” (Differentiation and Reconstitution: the Ming Dynasty), in Wu ed. *Zhongguo gudai guanliao zhengzhi zhidu yanjiu*, 387-89.

boundary between the palace and government. As Ray Huang argued, the Ming administration followed the “familial principle” so closely that “it was difficult to ascertain which was the emperor’s personal spending and which was state expenditure.”⁸⁹

Such a scheme of not separating the emperor’s personal income from that of the state embodied the Ming crowns’ extraordinary ambition to impose “a unified administration over all the financial resources of the empire.”⁹⁰ However, this ambition encountered not only enormous technical problems that the existing literature has analyzed in depth⁹¹, but also led to the unduly expansion of the privy purse, one of the major causes of the dynastic downfall. The Shenzong Emperor’s reign (1572-1620) witnessed the regular reallocation of government funds to suit the crown’s personal desires.⁹² In 1578 when treasures in the privy purse could not catch up with the imperial spending, the Shenzong Emperor “arbitrarily increased his personal account by 200,000 taels.”⁹³ Since then, transferring funds from the Taicang Vault to the Inner court took place for numerous times. The extravagance of the privy purse contributed to the problem of the empty state treasury in late Ming, and this proved a disaster to the Ming rule during the Ming-Manchu wars.⁹⁴ For instance, in 1618 when the wars entered the critical stage, Shenzong Emperor withdrew “the bullion in deposit at the Tung-yu Vault” to supplement his personal spending.

⁸⁹ Ray Huang, *Taxation and Governmental Finance in Sixteenth-Century Ming China* (Cambridge: Cambridge University Press, 1974), 9.

⁹⁰ *Ibid.*, 313.

⁹¹ *Ibid.*, 313-23.

⁹² Ray Huang, “Fiscal Administration During the Ming Dynasty,” in Charles O. Hucker ed., *Chinese Government in Ming Times: Seven Studies* (New York: Columbia University Press, 1969), 113.

⁹³ *Ibid.*

⁹⁴ *Ibid.*, 116.

This in part explained the Ming armies' defeat.⁹⁵

Not separating the privy purse from the state treasury also buried dangerous seeds of eunuch usurpation of economic power and severe erosion of the state treasury, especially during the time when the crowns were either too young or too weak.⁹⁶ The Hongwu emperor set up strict restrictions on eunuch to engage in politics.⁹⁷ However, the despotic ruling style inevitably led to enormous administrative burdens on the crown himself. Since the mid-Ming, the crown began to rely heavily on eunuch to scrutinize the officialdom. Taking this opportunity, eunuch began to intervene the government on civilian affairs, secret service, military and economic aspects, becoming the crown's ears and eyes.⁹⁸ In late Ming, especially notorious was the eunuch mine tax commissioner (kuang jian shui shi). Dispatched by the crown to supervise mine tax collection, eunuchs exploited local resources, unduly raised tax rates, and committed gang crimes.⁹⁹ The ambiguous fiscal relationship between the crown and government during the Ming foreshadowed the unrestricted expansion of the privy purse. The undisciplined financial demands of the crown were served by eunuch harassment of the local society, causing fatal damages to the reputation of the imperial court.

In summary, I divide the history of the imperial fiscal separation in Chinese history into two phases. The period between Western Zhou and Eastern Han is the first phase, during which

⁹⁵ Ibid.

⁹⁶ Wang Chunyu and Du Wanyan eds., *Mingdai huanguan yu jingji shiliao chutan* (Beijing: Zhongguo shehui kexue chubanshe, 1986), 31.

⁹⁷ Preston M. Torbert, *The Ch'ing Imperial Household Department: A Study of its Organization and Principal Functions, 1662-1796* (Cambridge: Harvard University Press, 1977), 7.

⁹⁸ Ibid., 7-10.

⁹⁹ Wang and Du eds., *Mingdai huanguan yu jingji shiliao chutan*, 80-132.

while the imperial fiscal separation first facilitated the throne's initiatives to bureaucratize the administration and centralize the imperial authority, the excessive development of bureaucratization made the crown distrustful of bureaucrats and in seeking supports from his personal servants. The eroded imperial authority, as seen in eunuch abuses of power, and political decentralization, as reflected in clique strife, were accompanied by the process during the Eastern Han in which the boundary between the privy purse and the state's purse became increasingly ambiguous. The second phase is from the Jin dynasty to the Ming. In this phase, the history again ascended from the decentralization to centralization, and the over-centralization in the Yuan made the regime again descend to decentralization. The sign of the reshuffling of the imperial fiscal relationship after centuries of divisions and political chaos was the establishment of an outright separation between the privy purse and state treasury in the early Tang. Through synthesizing money and grain taxes and unifying the taxation system, the privy purse became the bureau that shrank to the management of imperial household finances alone. The surveillance of the patrimonial office by the bureaucracy during the Song dynasty was made possible by the civil service spirits of Confucian scholar-officials who saw unrestricted imperial spending behaviors as threats to the imperial rule. This disciplined imperial fiscal separation was broken since the Yuan and the even more ambiguous fiscal relationship between the crown and the state eventually cost the Ming court heavy prices in its wars against Manchus.

The trajectories of the imperial fiscal separation in Chinese history show that while the development of the imperial fiscal institutions followed a cyclical pattern, dynamics and tensions between the monarchical office and administrative bureaucracy persevered in the long Chinese imperial rule. In short, the self-perpetuating continuity in the long-term pattern of change and ubiquitous tensions in high state affairs altogether constituted the built-in mechanisms in the

patrimonial bureaucratic structure of the Chinese imperial rule. While I define the continuity as the long-term stability of Chinese political institutions and their cyclical pattern of change, I define the dynamics as tensions in high state affairs between the imperial household and the bureaucratic government. As I'm going to argue in the next section, while this continuous character has to be understood along with the long-term stability of the state-society structure, the dynamics reflected tensions between the monarchical office and the bureaucratic government inevitably caused by the crown's swaying strategies of centralization "between a government that was based on kinship ties and a government that achieved its goals through a disciplined bureaucracy."¹⁰⁰ As I am going to argue, the cyclical but dynamic changes of the imperial fiscal separation in Chinese history provide an important yet previously neglected perspective to examine the mechanisms that built in the political structure of the Chinese imperial rule.

The Imperial Fiscal Separation and the Continuity and Dynamics in the Patrimonial Bureaucratic Structure of the Chinese Long Imperial Rule

As indicated in Weber's typology of political domination, the existence of the bureaucracy in the pre-modern time took the form of the patrimonialism bureaucracy. The fundamental feature of the patrimonial office is that the ruler treats the political administration as "a purely personal affair." Political power is considered part of his personal property. The ruler's exercise of power is entirely discretionary and arbitrary. As Weber characterized, "with the exception of traditionally stereotyped functions, hence in all political matters proper, the ruler's personal discretion delimits the jurisdiction of his officials."¹⁰¹ Juxtaposed against patrimonialism, the bureaucracy is "formalized rather than personalized, specialized and

¹⁰⁰ Li, *Landscape and Power in Early China*, 281.

¹⁰¹ Weber, *Economy and Society*, 1029.

professionalized rather than generalized.”¹⁰² It is based on specialization and a separation of the officeholder from the office. The political official is not considered the personal servant of a ruler and office holding is not considered ownership of a source of income. Instead, the office is a vocation, demanding a prescribed course of training and indicating “an acceptance of a specific duty of fealty to the purpose of the office in return for the grant of a secure existence.”¹⁰³

Arising from the political authority of the patrimonial ruler while maintaining the authority in lieu of bureaucratic apparatus, the Chinese imperial rule rested its long-term stability on the dominance of the ruler on the one hand and functions of the administrative bureaucracy on the other. Integrating the features of patrimonialism with those of the modern bureaucracy, the patrimonial bureaucracy indicates that while the patrimonial bonds defined the relationship between the ruler and the officials, the administration was built upon the service of salaried bureaucrats. The patrimonial bureaucracy thus determines that the arbitrary and routine power is in constant interaction and their tensions are inevitable, because their paradoxical coexistence is built in the political system. In short, while the sign of the bureaucratization is that the ruler makes himself part of the system, he “was concerned to maintain his own distinctive position, his extra-bureaucratic power and autonomy” and “he had to struggle to avoid becoming bureaucratized himself.”¹⁰⁴

These dynamics and tensions between the patrimonialism and bureaucracy were one of the most persistent features in Chinese long imperial rule. Part of the reason is that the longevity

¹⁰² Huang, *Civil Justice in China*, 230.

¹⁰³ Weber, *Economy and Society*, 958-59.

¹⁰⁴ Philip Kuhn, *Soulstealers: The Chinese Sorcery Scare of 1768* (Cambridge: Harvard University Press, 1990), 190.

of the Chinese imperial rule rested both on the perseverance of the centralized monarchical system and on the routine bureaucracy financially supported by a stable landed taxation system. Archaeological studies have demonstrated that the rise of early political authority in China was in part due to the wealth and power accumulated into the ruler's hands,¹⁰⁵ and the political centralization continued to be the precondition of the founding of later dynasties. The early realization of centralized power allowed the Chinese crown to establish the unified imperial rules and to become the champion of the statecraft that regarded the free peasantry as the source of the state's money and manpower and the landed tax system as the financial base of the bureaucracy. Most of the later dynasties endeavored to copy the early empire model. Despite periodic internal fragmentation and external conquests, the free-peasantry based taxation system and the salaried bureaucracy supported by regular taxes became the most persistent state structures built in Chinese long imperial rule.

The Chinese imperial rule therefore built upon the small peasant economy and the persistence of the rule depended on the resilience of the economy. The past scholarship on the long-term agrarian change in China has convincingly argued that for centuries although farmers in certain areas possessed the capacity for capital accumulation and innovative investment, they failed to accumulate capital to generate development.¹⁰⁶ Population pressure only added employment, but diminished returns per workday. Philip Huang has characterized this pattern of agrarian economic change as “involutionary growth,” in contrast to the Smithian growth, “understood to be the incessant reallocation of labor from one specialization to another

¹⁰⁵ K.C. Chang, *Art, Myth, and Ritual: The Path to Political Authority in Ancient China* (Cambridge: Harvard University Press, 1983), 124.

¹⁰⁶ Philip C.C. Huang, *The Peasant Economy and Social Change in North China* (Stanford: Stanford University Press, 1985), 19-21.

specialization that yields a higher rate of return made possible by the growth of market demand or lower relative costs.”¹⁰⁷ The resilience of the economy to introduce machinery to increase agricultural productivity was because in traditional China economic forces developed in such a way that the rational strategy for peasant and merchant alike was not to switch to labor-saving machinery, but to invest more labor for falling per capita income.¹⁰⁸ Temporary shortages were resolved within the economic structure, instead of in the direction of transforming the “social property relationships.”¹⁰⁹ Free peasant household formulated the basis of farm management, the orientation of which focused on subsistence rather than innovative investments.

This economic pattern tells a great deal about the continuity in local society and many scholarly efforts have been made to relate it to long-term stability of Chinese political institutions. Since the 1930s, drawing upon the Marxist analysis of the oriental village society, Japanese scholars have developed the thesis that while kinship and cooperation enforced solidarity among village residents, this village solidarity “inhibited formation of class identities” and “allowed and demanded the rise of a despotic state.”¹¹⁰ Considering the gentry both as

¹⁰⁷ Philip C.C. Huang, *The Peasant Family and Rural Development in the Yangzi Delta, 1350-1988* (Stanford: Stanford University Press, 1990), 13; Christopher M. Isett, *State, Peasant, and Merchant in Qing Manchuria, 1644-1862* (Stanford: Stanford University Press, 2007), 4.

¹⁰⁸ Mark Elvin, *The Pattern of the Chinese Past* (Stanford: Stanford University Press, 1973), 314.

¹⁰⁹ Here I borrow Robert Brenner’s term. Brenner defines it as “the relations among direct producers, relations among exploiters, and relations between exploiters and direct producers that, taken together, make possible/specify the regular access of individuals and families to the means of production and/or the social product per se... Such relations define the basic constraints on individual economic action.” For this approach to understanding economy in history, see Robert Brenner, “Property and Progress: Where Adam Smith Went Wrong,” in Chris Wickham ed., *Marxist History-Writing for the Twenty-First Century* (London: British Academy, 2007).

¹¹⁰ William T. Rowe, “Approaches to Modern Chinese Social Theory,” in Olivier Zunz ed., *Reliving the Past: The Worlds of Social History* (Chapel Hill: University of North Carolina Press, 1985), 256-57.

community leader and state bureaucrat, Ping-ti Ho, Chung-li Chang and others have argued that by exercising various functions in the local society, the gentry served as the vital link between the state and the society.¹¹¹ The structure of the village society, along with the rural development pattern, largely explains the complex yet cyclical pattern of change in Chinese history. As Philip Kuhn has pinpointed, “The rise and fall of regimes, the clash of cliques in high state affairs, were but surface waves on a deep pool of stability... It was this elite which, by virtue of its undiminished community influence, its tradition of orthodox learning, and its ethic of administrative service, made possible the reintegration of the traditional state in a shape similar to that of its predecessor.”¹¹²

The continuous yet dynamic trajectories of the imperial fiscal separation are precisely inherent in the cyclical but dynamic pattern of change of the Chinese imperial rule. As I have discussed in the second section, the way in which the fiscal arrangement between the monarchical office and the state treasury was made both reflected and affected the political developments of the dynasty. More specifically, the changes of the imperial fiscal relationship went hand in hand with the monarch’s swaying strategies of centralization between relying on close servants or imperial clans and administrative bureaucrats. In short, the imperial fiscal separation provides a unique angle to look into the long-term trends which had resulted in a repetition of the two-phase movement that I have charted for the more than twelve centuries between Western Zhou and Three Kingdoms and then the over thirteen centuries between

¹¹¹ Chung-li Chang, *The Chinese Gentry: Studies on Their Role in Nineteenth-Century Chinese Society* (Seattle: University of Washington Press, 1967); Ping-ti Ho, *The Ladder of Success in Imperial China: Aspects of Social Mobility, 1868-1911* (New York: Columbia University Press, 1962).

¹¹² Philip A. Kuhn, *Rebellion and Its Enemies in Late Imperial China: Militarization and Social Structure, 1796-1864* (Cambridge: Harvard University Press, 1980), 3.

Western Jin and Ming dynasties. On the one hand, when the centralized monarch built his imperial authority upon the bureaucratic apparatus, what happened on the privy purse was that its fiscal spheres of controls decreased. The imperial household department gradually withdrew from the state's fiscal affairs and became the bureau that exclusively focused on the fiscal management of the imperial household. On the other hand, while the centralized monarch benefited from the bureaucratization, he feared the looming threat of being bureaucratized. The reverse process then took place, as the monarch resorted to his close servants or relatives to counterbalance the powers of bureaucratic officials and this strategy often resulted in a more ambiguous boundary between the monarch's budget and that of the government. Almost without exception, the disturbed fiscal relationship between the monarchical office and the government both reflected and facilitated the ongoing political decentralization in which the monarch eventually lost his centralized controls.

In sum, the imperial fiscal separation between the privy and the state's purses is inherent in the patrimonial bureaucratic structure of the Chinese imperial rule. While this patrimonial bureaucratic structure created inevitable tensions in high state affairs, it was persistently in imperial dynasties thanks to the stable landed taxation system, the perseverance of the small peasant economy, and the long-term stability of the state-society structure. My analysis of the trajectories of the imperial fiscal separation further shows their close association with those of the imperial political system as a whole in the way that while the long-term changes of the imperial fiscal separation followed a cyclical pattern, its changes during certain periods were caused by the crown's changing fiscal strategies of centralization between an emphasis on kinship ties and on routinized bureaucracy. So, the imperial fiscal separation offers an important angle to understand the longevity and unique dynamics of the Chinese imperial rule, because this

separation built in the mechanisms of the patrimonial bureaucratic structure of the Chinese long imperial rule.

The Qing Fiscal System and Trajectories of Separate Imperial Budgets

Although including institutions drawing upon Manchu ethnic origins, the Qing government inherited its fiscal system mainly from the preceding Ming dynasty. Upon taking over the national economy in 1644, the Qing ruler made efforts to collect Ming registers of households and rebuild alliance with local gentry, paving ways for reestablishing the bureaucracy and the government's centralized control of tax collection.¹¹³ The conclusion of the unification wars in 1680s further allowed the government to expand its control of tax collection to newly conquered territories. The decades of peace that followed saw rapid population growth, prompting the government to make a change on the tax system to reconcile the problem of relatively slow increase of acreage. To solve the tax evasion problem exacerbated by population growth, in 1712 the Kangxi emperor promulgated a decree to fixate the poll tax. By exempting poll taxes on newly increased population, this policy helped further centralize the government's control of local fiscal accounting, bringing down actual tax burden that previously soared due to local embezzlement. This policy also laid foundation for the huo-hao-gui-gong reform in 1723. By increasing formal taxes and eliminating informal sources of public revenue, this fiscal rationalization reform moved one step forward to tighten the central government's grips on local tax collection.¹¹⁴ Through these reforms, the Qing ruler established a highly centralized fiscal system, formulating centralized supervision of the provincial accounting.

¹¹³ Zhou Yumin, *Wanqing caizheng yu shehui bianqian* (Shanghai: Shanghai renmin chubanshe, 2000), 1-5.

¹¹⁴ Madeleine Zelin, *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth-Century Ch'ing China* (Berkeley: University of California Press, 1984), xiii.

During the first two centuries of the Qing rule, revenue sources were divided into four categories: taxes, contributions, rents and interests and profits from public enterprises.¹¹⁵ Contributions included the purchase of degrees (*juanna*) and “voluntary” transfer of resources to the public treasury by big salt merchants (*baoxiao*).¹¹⁶ As I will demonstrate in Chapter Four and Five, although *juanna* and *baoxiao* were only on specific occasions, they played a crucial role to raise military funds during natural disasters and the wartime. Rents and interests were mainly from the government deposits in private businesses, which accounted for only one percent of the total public revenue.¹¹⁷ Profits from public enterprises mainly came from the government’s coinage. Although bearing huge risks to adversely affect the national economy, currency inflation indeed brought to the state treasury remarkable profits during nation-wide financial crisis.

For over two centuries of the Qing rule, the major revenue of the public treasury, however, was the land tax. The land tax was a combination of a tax on adult males in the household and an assessment per unit of land. Previously assessed separately, the two components were combined during the Yongzheng emperor’s reign as a single assessment on land alone.¹¹⁸ Land tax was collected both in money and in kind. While land tax in money was collected on tax rate set up by varying levels of land productivity, the majority part of land tax in kind came from tribute rice (*caoliang*). Every year, tribute rice was transported from Jiangsu,

¹¹⁵ Yeh-chien Wang, *Land Taxation in Imperial China, 1750-1911* (Cambridge: Harvard University Press, 1973), 8.

¹¹⁶ *Ibid.*, 8-9.

¹¹⁷ *Ibid.*, 8.

¹¹⁸ William T. Rowe, *China’s Last Empire: The Great Qing* (Cambridge: Harvard University Press, 2009), 43.

Zhejiang, Anhui, Jiangxi, Hubei, Hunan, Henan, and Shandong to Beijing as supplies specially for nobles, officials, and soldiers residing there. Taking the number of 1766 as an instance, rice tribute comprised 58 percent of total land tax in kind nationwide.¹¹⁹

The second and third largest contributions to state treasury were salt gabelle (yanke) and native custom revenues. The salt gabelle was collected based on the salt monopoly system under the government's direct supervision. The government granted certain merchants certificates to sell salt in assigned regions and the merchants paid a certain amount of tax in proportion of the quantity of salt sold in return.¹²⁰ Although the portion of the salt gabelle in state revenues stayed steadily around ten percent, the era of economic prosperity saw a significant increase of salt revenues. For example, while salt gabelle took 8.7 percent of total state revenues in 1652, this number went up to 16.4 percent in 1753.¹²¹ Ranking next to the salt gabelle was native custom revenues. Customs stations were established at places of intense commercial activities and taxes were collected on commodities in transit. In 1753, the percentage of custom revenues in state revenues was 9.3 percent. In 1766, this number was 10.9 percent.¹²² To give a sense of the Qing government's heavy reliance on the three major revenues, the three major revenues combined occupied more than 99 percent of the total revenues of 1653.¹²³ In 1766, despite the rise of new taxes out of commercial development and added revenues from sales of offices, the three major

¹¹⁹ Zhou, *Wanqing caizheng jingji yanjiu*, 17.

¹²⁰ Wang, *Land Taxation in Imperial China*, 10.

¹²¹ Chen Feng, *Qingdai caizhengshi lungao* (Beijing: Shangwu yinshuguan, 2010), 96.

¹²² *Ibid.*, 97-8.

¹²³ He Lie, *Qing xian tong shiqi de caizheng* (National Taiwan University Historical Institute Doctoral Dissertation, 1972), 29, 33.

revenues still constituted the majority 83 percent of total revenues.¹²⁴

The fiscal organization of the Qing government was highly centralized. As a part of state bureaucracy, the Board of Revenue supervised fiscal operations of provincial governments and audited their annual reports.¹²⁵ Taxes were divided into *qiyun*, shares allocated to the central government, and *cunliu*, funds kept in the province for local use.¹²⁶ The Qing ruler also adopted the institution of “annual accounting” (*zouxiao*), a comprehensive system of fiscal auditing led by the Board of Revenue. Each year, the Board of Revenue investigated “actual amounts collected, the original quotas, the financial commissioner’s totals, and the detailed figures submitted by the *zhou* and *xian* had to tally.”¹²⁷ The provincial official would be punished for failure to memorialize deficits in the provincial coffer. This strict system of fiscal surveillance was designed to bring the local fiscal accounts under the central government’s purview. The Qing government also had a centralized accounting system for military expenses (*junfei zouxiao*). The central government required each military logistical station to submit its accounting books to the Board of Revenue, keeping a close eye on wartime local embezzlement. The central government sustained centralized supervision of provincial accounting until the outbreak of the Taiping Rebellion. Left outside of the central accounting, the *yong* or mercenary recruitment, in particular, facilitated its breakdown.

In regular years, the collected revenues were used mainly to maintain the function of the government of central, provincial and local levels, raise the state army, banner and green

¹²⁴ *Ibid.*, 33.

¹²⁵ Wang, *Land Taxation in Imperial China*, 13.

¹²⁶ Zelin, *The Magistrate’s Tael*, 12.

¹²⁷ *Ibid.*, 14.

standard forces included, and support river construction and national postal system.¹²⁸

Expenditures soared significantly during the wartime and the years of natural disasters. For example, while between 1667 and 1673 the state treasury increased from 2,488,492 taels to 21,358,006 taels thanks to the decade of peace, this number steeply dropped to 5,307,216 taels in 1677 due to the mounting military expenditure of Three Feudatories Campaign.¹²⁹ Before the Taiping rebellion, the biggest war expense occurred during the White Lotus Rebellion in 1796-1804. The total expense amounted to 150,000,000 taels, almost four times of the annual state revenues.¹³⁰ When regular revenues could not meet the extraordinary expenses, the state turned to temporary fund raising measures, including the sale of offices, asking salt merchants to contribute, and adding surcharges on the land tax.¹³¹

This fiscal system, marked by fixated expected revenues, from the very moment of its establishment bore the structural difficulty to utilize fixated amount of revenues to meet unexpected increase of expenditures. Military defeats to western powers since the Opium War had multiple impacts on the Qing traditional fiscal system. Huge war expenses, along with war reparations, significantly increased state expenditures. Previously staying at the level of 40,000,000 taels, by 1843 the state treasury only had 9,930,000 taels, a drop of 75 percent.¹³² The outbreak of Taiping rebellion in 1851 worsened the already weakened Qing fiscal system, bringing it to the brink of collapse. Drained by war expenses, the central government was forced

¹²⁸ Zhou, *Wanqing caizheng jingji yanjiu*, 24-7.

¹²⁹ Chen Feng, *Qingdai junfei yanjiu* (Wuhan: Wuhan daxue chubanshe, 1992), 247.

¹³⁰ *Ibid.*, 275; Chen, *Qingdai caizhengshi lungao*, 96.

¹³¹ Chen, *Qingdai junfei yanjiu*, 288-337.

¹³² Zhou Yumin, *Wanqing caizheng yu shehui bianqian*, 80.

to initiate the collection of *lijin* tax, a commercial tax on sales and transportation of goods. Initially as a temporary fund-raising measure only during the wartime, the *lijin* tax collection quickly evolved into an important source of provincial and local coffers, making it possible for independent army recruits by provincial governors. The Taiping rebellion also significantly changed the old structure of revenues. The post-Taiping decades saw a significant increase of *lijin* tax and a remarkable decline of the land tax. By 1903, the land tax only occupied 33 percent of the total state revenues.¹³³ Because the collection of *lijin* tax was left outside of the central fiscal bureaucracy's purview, revenues controlled by the central government declined and those controlled by provincial governments went up.¹³⁴

Living side by side with the state treasury, the privy purse arose and evolved precisely in responding to trajectories of the centralized imperial state. As my first two chapters will show, originating in the Manchu conquest era out of the ruler's personal wealth, by providing crucial resources needed to finance early military activities the privy purse played an important role in early Manchu state building. In addition to remarkable personal wealth, the ruler's privilege was also marked by the number of *booi aha* or bondservants he owned. As conquests expanded to the regions with the majority Chinese population, the crown's authority grew because more agricultural taxes were brought to the regime and these taxes fueled the development of the bureaucracy. Increased availability of agricultural taxes and the new option of the bureaucracy fundamentally changed the nature of the Manchu regime. Previously a major bulwark to maintain the hold together the regime, the "eight privileges," a political principle that stipulated the eight equal distribution of power and wealth among eight great families, turned into the

¹³³ Zhou, *Wanqing caizheng jingji yanjiu*, 165.

¹³⁴ He Lie, *Lijin zhidu xintan* (Taipei: Shangwu yinshu guan, 1972), 130-35.

biggest obstacle of the crown's scheme to centralize his power. Decades of struggles between the crown and the Manchu nobility ended in the crown's triumph thanks to successful conquests that made the Manchu regime a national one. The victory of the imperial power became institutionalized in the formalization of the division between the Upper Three Banners, controlled by the emperor, and Lower Five Banners, controlled by the princes. Bondservants of the Upper Three Banners constituted the staff of the Imperial Household Department, a separate monarchical office from the state's bureaucracy and the institutional bulwark of the separate privy purse.

The privy purse during the Qing had independent sources of revenues and these revenues served mainly to defray expenses of the Imperial Household. As I will demonstrate in Chapter 3, in the first century of the Qing rule, the sources of revenues of the privy purse included revenues derived from the imperial domain, native tributes, special produces exacted in kind from certain districts and vassal tributes paid by foreign countries, annual subsidies from the Board of Revenue, proceeds from sales of the monopoly trade of ginseng and furs, confiscations, revenues gained from copper trade and salt monopoly, and certain native custom revenues particularly from the Canton Custom. In the eighteenth century, especially under the Qianlong emperor's reign (1736-1795), the strengthened political centralization allowed the crown to tighten the control of the most lucrative customs houses by limiting customs superintendent's appointments only to the Imperial Household Department personnel. Thanks to the economic prosperous era, the court also made imperial loans to rich merchants, the interests of which constituted new revenues for the privy purse. Newly added privy revenues also included self-imposed penitence silver fines of officials (*yizui yin*), an informal administrative fine, levied secretly by the Imperial Household Department. The court finally traded its salt monopoly for merchants'

money contribution (baoxiao). Through these special arrangements, the privy purse during the Qianlong period saw so significant increase of revenues that the court sent unused silvers to the Board of Revenue. As I will demonstrate in Chapter 5, over the first two centuries of the Qing rule, Lianghuai salt revenues and Canton custom revenues had been the two largest contributors to the privy purse. Having been undermined by the decade-long Taiping rebellion, the expansion of the collection of the *lijin* tax controlled by provincial governments fundamentally crippled the two major privy revenues, leading to the financial crisis of the privy purse.

The main purpose of the privy revenues was to sustain the emperor and his household. Regular expenditures of the privy purse included salary payments of imperial household staff, expenses for palace construction and maintenance, expenses to maintain the emperor's life in imperial fashion, imperial rewards and charitable expenses. In addition to using funds to care for the imperial family, the privy purse also distributed aid funds for natural disaster reliefs, subsidies for poor bannermen, gifts presented to foreign tributary envoys, burial subsidies for funerals of favored officials.¹³⁵

Despite independent sources of revenues of the privy purse, the imperial fiscal separation was not a strict "law." To be sure, during most of time during the first two hundred years of the Qing rule the emperor could keep his budget under the quota of annual subsidies from the Board of Revenue. However, there were also occasions that the Imperial Household Department requested more funds than the budget. Equally true was another fact that the privy purse also transferred surplus revenues to subsidize the state treasury and this happened more often during the Qianlong emperor's reign. The changing revenues of the privy purse throughout the Qing further suggest that although generally functioning in parallel to the state's fiscal bureaucracy,

¹³⁵ Torbert, *The Ch'ing Imperial Household Department*, 123-25.

the privy purse expanded or contracted its territories as responding to centralized political development.

The ambiguity of the boundary between the emperor's budget and the state's budget, I argue, precisely indicates the paradoxical need of the Qing patrimonial bureaucratic state that the crown needed to rely on routinized bureaucracy to maintain his rule while avoiding himself to be bureaucratized. More specifically, while the crown tried to establish routinized accounting of imperial budgets, he also tried to maintain extra bureaucratic power or autonomy for the privy purse to avoid to be routinized by the state's fiscal bureaucracy. Considering the emergence, evolution, and decline of this fiscal arrangement as closely related to the last-three-century trajectories of China's traditional state, I will argue that the imperial fiscal separation came hand in hand with trajectories of the Qing political centralization. I will demonstrate that during the conquest era the separation arose out of the crown's efforts over several decades to consolidate his power over the Manchu nobility and this separation became formalized as a result of the bureaucratization of the state administration. I will also demonstrate that as an arrangement that grew out of the bureaucratization, by granting autonomy to the privy purse, in the eighteenth century the imperial fiscal separation continued to serve to strengthen the imperial authority, elevating it to a new height. I will finally show that while the imperial fiscal separation was both a result and instrument of royal absolutism, the collapse of the centralization of the Qing state caused its breakdown.

The Imperial Fiscal Separation and the Qing Imperial Rule: Framework and Argument

Founded by Manchus, a non-Han people who resided in today China's northeast, the Qing seemed to mark a remarkable rupture from its preceding dynasties. Recognizing the plurality of the Qing rule and taking the Qing seriously as an empire, the recent Qing history is

paying greater attention to the remarkable persistence of the Manchu ethnic identity throughout the dynasty and attempting to uncover how this Manchu difference shaped certain aspects of the Qing rule. At the heart of the growing literature is the idea that as Manchus, the emperors considered the maintenance of ethnic difference as central to the imperial project. They maintained the identity by institutionalizing the ethnic privilege both to preserve their position as conquest elite and to facilitate expansion.¹³⁶ This consciousness of the Manchu rulers as being different from other ethnic groups also motivated them to differentiate the administration of the non-Han regions from the administration of the former Ming provinces, to make institutional innovations, and to incorporate their Inner Asian cultural links into the Qing imperial ideological system.¹³⁷ Thanks to the contribution of this growing literature, we now know that the foundations of the Qing rule rested not only upon the neo-Confucian ideology but also upon the Manchu ethnic sovereignty. What made the Qing rule different from the preceding Han-Chinese dynasties was its remarkable similarities and connectedness with the early modern world, largely owing to its non-Han ethnic origins.

To define, delimit, and maintain the privilege of Manchu conquest elites was an important strategy of Qing rulers to consolidate their rules *among many others*. Previous study has also demonstrated that remarkable parts of early Qing policies were designed not only toward the subordination of non-Manchu ethnic groups, but also against decentralizing Manchu tribal interests. As Lawrence Kessler has pointed out, following the military conquest, the

¹³⁶ Mark C. Elliott, *The Manchu Way: The Eight Banners and Ethnic Identity in Late Imperial China* (Stanford: Stanford University Press, 2001); Peter C. Perdue, *China Marches West: The Qing Conquest of Central Eurasia* (Cambridge: Harvard University Press, 2005).

¹³⁷ Pamela Crossley, *A Translucent Mirror: History and Identity in Qing Imperial Ideology* (Berkeley: University of California Press, 1999); Evelyn S. Rawski, *The Last Emperors: A Social History of Qing Imperial Institutions* (Berkeley: University of California Press, 1998).

Manchu rulers endeavored to transform the personal, charismatic rule of a tribal chieftain into “a bureaucratically managed state along traditional Chinese imperial lines.”¹³⁸ Regarding its role in the Manchu state building process, the Eight Banner System was initially instituted to “transcend tribal loyalties and to centralize feudal authority over his steadily enlarging empire.”¹³⁹ In the early eighteenth century, the Yongzheng Emperor carried on the bureaucratization of banners, a process that had started during Abahai’s reign, to suppress powerful Manchu princes and weaken banner aristocrats.¹⁴⁰ At the heart of the Qing state building was the political rationalization process designed to institute the bureaucratic apparatus and to consolidate the imperial authority over the Manchu nobility, which was perfectly consistent with the state building processes of China’s preceding patrimonial bureaucratic regimes.

Moreover, although certain institutional innovations were owing to Manchu ethnic origins, these innovations were inseparable from the mechanisms of the patrimonial bureaucratic structure of the Chinese imperial rule. The consolidation of the regime did not simultaneously guarantee the security of the position of the Qing emperors. Like their predecessors, the Qing rulers resorted to personal servants and informal palace information system to counterbalance the powers of bureaucrats as ways to sustain their imperial authority.¹⁴¹ To be sure, bondservants were organized on the model of the Eight Banner System and most memorials between the

¹³⁸ Lawrence D. Kessler, *K’ang-Hsi and the Consolidation of Ch’ing Rule, 1661-1684* (Chicago: University of Chicago Press, 1976), 6.

¹³⁹ *Ibid.*

¹⁴⁰ Pei Huang, *Autocracy at Work: A Study of the Yung-cheng Period, 1723-1735* (Bloomington: Indiana University Press, 1974), 162-84.

¹⁴¹ Silas Wu, *Communication and Imperial Control in China: Evolution of the Palace Memorial System, 1693-1735* (Cambridge: Harvard University Press, 1970).

seventeenth and mid-eighteenth centuries were written in Manchu for security reasons.¹⁴² But, such strategies as appointing personal servants or lesser officials for important administrative tasks or creating an inner circle of imperial informants to better maneuver the bureaucratic system were widely found in preceding dynasties. These common imperial strategies were inevitable because the patrimonial bureaucratic structure determined that while the monarch had to regulate bureaucrats through formal administrative procedures, he was concerned to maintain his distinctive position. In other words, such institutional innovations with non-Han origins were inherent in the models of the patrimonial bureaucratic ruling structure. Indeed, certain Manchu elements were incorporated, which did help facilitate the strengthening of imperial authority. Nevertheless, these Manchu elements do not explain the underlying mechanisms of the Qing imperial rule. This approach therefore cannot explain either the persistence of such imperial strategies when Manchu scripts declined from the palace memorial system or the waning effects of these strategies to revive centralized authority in the last years of the Qing rule. To regard the non-Han origins of the Manchu rule as primarily responsible for the remarkable achievement of the Qing rule overlooks the continuation of the imperial institutions during the Qing; this ethnic thinking also cannot explain the disintegration of traditional political institutions, along with the traditional Chinese social system, since the mid-nineteenth century, a period, which as the revisionist scholarship has argued, when the Manchu ethnic sovereignty remained strong.

To rethink of the role played by the Manchu ethnic sovereignty in the Qing rule naturally leads to the question: where is the boundary in modern Chinese history? American interpretations of modern Chinese history used to lean heavily on the concepts of “Western

¹⁴² Jonathan D. Spence, *Ts'ao Yin and the Kang-his Emperor, Bondservant and Master* (New Haven: Yale University Press, 1966), 8; Evelyn S. Rawski, “Reenvisioning the Qing: The Significance of the Qing Period in Chinese History,” *Journal of Asian Studies* 55.4 (November 1996), 829-50.

impact” and “Chinese response.” This analytical framework rested upon the assumption that it was the Western contact, especially that of the nineteenth century, that fundamentally challenged and undermined the old Chinese society; it was China’s confrontation with the West that set in motion a complex series of processes that tore apart the massive structure of traditional China.¹⁴³ Unsatisfied with this picture of China on the model of modernization theory as stagnant and unchanging, waiting to be “liberated” by “a dynamic, restlessly changing, historyful West,” later historians in the 1950s and 1960s attempted to offer a different view on how “traditional” societies became “modern.”¹⁴⁴ This tradition-modernity paradigm lay particular emphasis on the more stable and abiding features of Chinese culture with an assumption that traditional Chinese society “had the capacity to develop under its own power without a catalytic intrusion of Western industrialism.”¹⁴⁵ In other words, it is mainly in terms of a particular set of interior concerns inherited from the Confucian tradition that China responded to the Western impact.

In this view of modern Chinese history, Western impact alone was not a sufficient condition to transform traditional China. The rupture has to be found in interior realms of changes that exerted transformative impacts on the fundamental structure of Chinese society and state. As Philip Kuhn has convincingly argued in his study of the late Qing militarization and local control, the traditional Chinese state and society displayed remarkable resiliency “in the face of seemingly irresistible pressures within and without” because the elite had identified the dynasty’s interests with their own. So long as this social foundation upon which the state rested remained firm, “the specifically ‘modern’ factors that were to shake these foundations in later

¹⁴³ Paul A. Cohen, *Discovering History in China: American Historical Writing on the Recent Chinese Past* (New York: Columbia University Press, 1984), 9-10.

¹⁴⁴ *Ibid.*, 58.

¹⁴⁵ *Ibid.*, 69.

decades had yet to work a decisive change in direction of Chinese history.”¹⁴⁶ Even when the imperial administration was disintegrating, the power of the local gentry had by no means been undermined. As it turned out, the Qing court survived the crisis at the price of the diminished powers of the central government, and the failure of the state in later decades to penetrate local society explains the downfall of the Manchu court. It was finally the communist revolution that fundamentally transformed the village power structures and the state-society relationship.¹⁴⁷ The continued functioning of traditional political and social institutions in the Qing even centuries after the Manchu conquest indicates the resiliency of the old order, which had not yet been interrupted due to the governance by the non-Han ruling house. Therefore, exterior interventions and intrusions have to be understood within the interior framework of continued functioning of the political, social, and cultural traditions because it was the interior structures that determined the specific ways in which exterior impacts influenced the Chinese politics and society.

Considering the changes of interior structures of Chinese state and society as more vital, I suggest that fully to understand the nature of the Qing rule requires an examination of the Manchu ethnic sovereignty in the context of the continued functioning of Chinese traditional political, economic, and social institutions, because it was these institutions that determined the specific ways in which the non-Han ethnic origins influenced the Qing rule. While recognizing the important role played by the Manchu ethnicity in the Qing rule, this new framework puts particular stress on the continued stability of the traditional state building forces, the continued functioning of the patrimonial bureaucratic institutions, and the continued interconnections between the state and the society that had not been interrupted by the Manchu conquest. This

¹⁴⁶ Kuhn, *Rebellion and Its Enemies in Late Imperial China*, 6-8.

¹⁴⁷ Prasenjit Duara, *Culture, Power, and the State: Rural North China, 1900-1942* (Stanford: Stanford University Press, 1988).

analytical framework attempts to shed light on the key elements of a deep pool of the stability underneath surface waves of rise and fall of high state politics. It calls for a reexamination of the specific ways in which the Manchu ethnicity affected the trajectories of imperial political institutions, state-society structures, and small peasant economy. Finally, regarding the transformations of imperial institutions, along with many other aspects of Chinese traditions, as more vital to the transformations of traditional Chinese state, this framework attempts to offer an important yet neglected angle to track the transformations and a concrete example that is embedded in the patrimonial bureaucratic structure of the traditional Chinese state.

My dissertation considers the influence of Manchu ethnicity on the Qing rule as strictly restricted by the traditional institutionalized relationship between the patrimonial office and the bureaucratic administration. I examine the trajectories of this structure from the perspective of the changing imperial fiscal relationships. I argue that the establishment of a separate budget for the crown from the government, although the bureau of which was staffed by bondservants, personal servants of the Manchu ruler dating back to the conquest era, in fact arose as a result of the Qing fiscal state formation in which the crown consolidated his power over the Manchu nobility and instituted the fiscal bureaucracy in replacement of the fiscal arrangement on the principle of the eight banners system. Thanks to the continued bureaucratization during the Qing consolidation from the mid-seventeenth to mid-eighteenth centuries, the fiscal relationship between the monarchical office and the bureaucratic government became regularized. Having firmly controlled the bureaucracy, the crowns during the high Qing pursued higher level of political centralization through the channel of personal favorites. In the fiscal realm, the crowns expanded their controls of salt monopolies and customs and through special administrative arrangements put merchants in reliance on the crowns' patronage. Although having promoted the

commercial expansion, the development of domestic trade, and the state's logistic capabilities, these fiscal dynamics of the imperial household, I argue, were founded on and confined by the centralized monarchical system. In short, despite their new forms and remarkable similarities with early modern European developments, these dynamics were perfectly consistent with the mechanisms of the traditional Chinese states. Again regarding the transformations of the traditional institutions as more vital to the evolution of Qing history, I consider the Taiping rebellion as marking the start of a series of complex transformations that would turn the old order upside down. I demonstrate that the Taiping rebellion marked not only the beginnings of the undermined imperial authority to control the local society, but also the destroyed fiscal relationship between the administrative government and imperial household. I argue that the disturbed imperial fiscal relationship worsened the excessive royal borrowing from the government, further facilitating the downfall of the Qing regime. While the crowns attempted to restore the centralized imperial authority in the last years of the Qing rule through codifying the separated royal and the government's budgets into China's first constitution, its failure to do so demonstrated the depths of transformations of the old state structures that were underway. In short, the specific perspective on the imperial fiscal separation allows me to examine closely the continuation of the traditional state institutions in the former half of the Qing rule and the transformations of these institutions in the latter half and offers a new window on overall developments and transformations of the Chinese state during the Qing, the last dynasty that happened to be governed by non-Han rulers.

Finally, the apparent similarity of the imperial fiscal separation with the separation of the public from the private naturally leads to another question: is this separation an indication of "modernity?" In recent years, a growing body of literature pays serious attention to the world

beyond Europe as a place with dynamics of its own. In this perspective, China in the late sixteenth through seventeenth century is seen as comparable to early modern Europe, marked by its remarkable connectedness with the other parts of the world before the arrival of Europeans.¹⁴⁸ This literature also finds many common features between Qing China and early modern European socioeconomic structures.¹⁴⁹ Looking at Europe in the sixteenth through eighteenth century as a “none-too-unusual economy,” it argues that “surprising similarities in agricultural, commercial, and proto-industrial development” were found in this period all across Eurasia.¹⁵⁰ This perspective directs attention to common features and apparent similarities found across Eurasia both in terms of economic dynamics and state formation trajectories, with an aim to challenge the Euro-centrism bias toward China as isolationism and stagnant.¹⁵¹ Just as the rationale adopted by its Euro-centrism counterpart prevalent in the cold war era to find historical origins of autocracy of communist regimes, this literature tries to find answers of today’s spectacular rise of Chinese economy in her imperial past.

My dissertation nevertheless demonstrates that to regard apparent similarities across cultures as comparable without assessing the specific roles played by them in influencing political, economic, social, and cultural structures of their own cultures is problematic, because

¹⁴⁸ Peter C. Perdue, “The Qing Empire in Eurasian Time and Space: Lessons from the Galdan Campaigns,” in Lynn A. Struve ed., *The Qing Formation in World-Historical Time* (Cambridge: Harvard University Press, 2004), 58.

¹⁴⁹ R. Bin Wong, *China Transformed: Historical Change and the Limits of European Experience* (Ithaca: Cornell University Press, 1997).

¹⁵⁰ Kenneth Pomeranz, *The Great Divergence: Europe, China, and the Making of the Modern World Economy* (Princeton: Princeton University Press, 2000), 8, 207.

¹⁵¹ Laura Hostetler, *Qing Colonial Enterprise: Ethnography and Cartography in Early Modern China* (Chicago: University of Chicago Press, 2001); Alexander Woodside, *Lost Modernities: China, Vietnam, Korea, and the Hazards of World History* (Cambridge: Harvard University Press, 2006).

similar surface features may be motivated by very different causes. As I have argued earlier, bureaucratic features may be present in the modern bureaucracy, motivated by advanced development of money economy, as well as in the pre-modern patrimonial bureaucratic regimes, used by the patrimonial crown to centralize the state. While the fiscal separation between the crown and government was indeed the sign of the rise of the modern state as it marked the suppression of the crown's absolutism developments and the unification of the English state under parliamentary rule, the same separation in imperial Chinese states arose as a result of the crown's efforts to centralize power and served to strengthen the royal autocracy. A random example that happens to possess the public/private divide structure should not automatically be regarded as a sign of the rise of modernity, until the specific roles it played to transform the traditional society into a modern one are assessed.

To see political economic developments of the Qing as part of the Chinese long imperial political tradition, however, is neither to deny the new elements brought to the Qing state due to the non-Han origins of the regime nor to examine its history in terms of repressive, stagnant, residual, or negative analysis. Neither is the study an added example of the "early modernity" in China simply because the surface feature of the imperial fiscal separation resembles the public/private divide. Instead, I see the developments of the imperial fiscal separation during the Qing as indicating many profound transformations that took place in Chinese state and society since the seventeenth century, some of which eventually became the very processes that contributed to the making of China that we know today. I see the modernity in Chinese history as distinctive, neither defined by the Eurocentric view of China as lacking the capacity to modernize on its own without western intervention nor measured by the revisionist view that China had to be similar to what modernity looked like in western world to be modern. Instead, it

is these distinctive processes, the changes that took place, first within tradition and then beyond tradition, that determined the specific ways in which the growing global connectedness, similar socio-economic institutions, and state-building strategies shaped China's unique path to modernity.

Chapter One

Economy, Institution, and Conquest: Origins of Privy Institutions of the Qing in the Late Sixteenth-Century Jurchen Society

Geographically located at the eastern end of the nomadic expanse that begins in Central Asia, Manchuria contained rivers, seas, hills, plains, steppes, swamps, forests, and even snow-capped mountains- a great variety of ecological differences that gave rise to diverse economic activities and the social organizations conditioned by them. With the exception of a narrow passage to the sea in the south, the region is bordered in the north and east by mountains and densely forested. Having benefited from its cultural exchanges with China, the areas ranging from lower plains of the Liao River, the narrow strip of plain along the coast line on the northwest of the gulf of Liaodong down to Shanhaiguan, the shores of the Liaodong peninsula to the lower valley of the Yalu River lent themselves to an intensive irrigational agrarian economy.¹ Its eastern border, however, is wooded and mountainous, giving rise to the hunting and gathering economy.² A variety of river systems in Manchuria, such as the Amur and the Ussuri, abounded in fish, with some rivers producing pearls. Wooded mountain areas were also rich in forest products, including fungi, pine kernels, and particularly ginseng, the last of which was so crucial to the rise of Manchus that a later historian even quips that “the Qing dynasty rose on ginseng and fell on opium.”³

¹ Franz Michael, *The Origin of Manchu Rule in China: Frontier and Bureaucracy as Interacting Forces in the Chinese Empire* (New York: Octagon Books, 1965), 12.

² Pei Huang, *Reorienting the Manchus: A Study of Sinicization, 1583-1795* (Ithaca: Cornell University Press, 2011), 98.

³ Preston M. Torbert, *The Ch'ing Imperial Household Department: A Study of its Organization and Principal Functions, 1662-1796* (Cambridge: Harvard University Press, 1977), 14.

This chapter focuses on economic incentives as well as development of private institutions of the Jianzhou leaders in late sixteenth century that gave rise to Manchu power. It shows that as part of the Ming frontier policies that aimed to maintain frontier peace, the expansion of tributary trades widened economic differences among Jurchen tribes, thereby facilitating the political process in which strong tribes integrated small neighbors and power concentrated to fewer hands. I argue that when state institutions were not yet established, by providing institutional and economic supports the ruler's personal wealth and private institutions played a crucial role in his early military success.

The rise of Manchu power was the result of combined successes of the institutional innovation of Manchu banners and economic initiatives by Jianzhou rulers to explore new economic resources. On the one hand, as market values of Jurchen staples such as ginseng, pearl, and furs went up due to increased demands, the Jianzhou leader benefited hugely from monopolizing accesses to them and increased personal wealth crucial to finance his early military campaigns. On the other hand, personal agents of the ruler such as *booi* and *bayara*, marked by their personal loyalty to the ruler, constituted power and wealth of the ruler during the conquest and served as the ruler's personal guards, playing an important role to build personal authority of the ruler. I draw the similarity of the economic process of Manchu state building with that of Chinese imperial state formation and conclude that while personal authority of the ruler in early conquest, partly built upon his personal wealth, was crucial to early state building, continued political success depended on the establishment of the tax system and bureaucracy and the subsequent transformation of foundations of imperial power.

Jurchen Society Before Conquest

Located in Manchuria, a region geographically separated from the rest of today's China, Jurchens in the early sixteenth century lived in tribal or feudal organizations. The tribal nature of the Jurchen life is reflected not only in the ways that Jurchen social and military institutions were organized but also in the limited level of its agricultural production. Although evolving slowly, these tribal elements of the Jurchen society underwent changes thanks to intertribal competitions intensified by the vary degrees of cultural contacts made by different Jurchen tribes with the outside world.

Before conquest, Jurchen society was organized in tribes, with *hala* (clan, family) as the basic tribal unit in the first place and then *mukun* (clan, extended family) a social organization that grew out of *hala* and increasingly replacing *hala* as more elemental to organize people with population growth and migration. Denoting the surname of the oldest male ancestor, the word *hala* was among the oldest Manchu words.⁴ Sharing the same *hala* usually indicated sharing the same geographical and ancestral origin. Imperial ritual records of later Qing court moreover suggest that people in the same *hala* usually shared the same religious rituals.⁵ In early Jurchen history, *hala* as the very first social identity of people played a variety of roles in tribal members' private and public lives. For example, in the ethnogenesis of the Manchus documented in *Manchu Veritable Records*, we often read the marriage of a male member to a female from a different *hala* from his own.⁶ Clan records of Manchus also indicate that to survive natural disasters or intertribal wars, people in weak *hala* chose to join their strong neighbor to become

⁴ Liu Xiaomeng, *Manzu cong buluo dao guojia de fazhan* (Shenyang: Liaoning minzu chubanshe, 2001), 23.

⁵ Liu Xiaomeng, *Manzu de shehui yu shenghuo* (Beijing: Beijing tushuguan chubanshe, 1998), 18.

⁶ *Manzhou shilu* 1: 4-5.

their members. The *hala* couldn't sustain itself as the basic unit of Jurchen society for a long time, also because the Jurchen tradition of exogamy gradually dissolved *hala* such that while each *hala* continued to accept new members, different *hala* exchanged members through inter-*hala* marriages and due to incessant intertribal wars.

A marker of the growing complexity of Jurchen society was the emergence of *mukun* in replacing *hala* as the most basic clan unit. A distinct feature of *mukun* was that unlike *hala*, being members in the same *mukun* didn't necessarily mean either the same ancestry or the same surname. Instead, while people in the same *mukun* might have different ancestral origins, people sharing the same ancestry might have different surnames.⁷ By mid-sixteenth century, due to the high frequency of migration as a result of wars, trades, and some sort of tribal annexation, *mukun* had replaced *hala* in some more advanced societies such as Jianzhou and Haixi Jurchens. Dissolved into multiple *mukun*, however, *hala* remained a distant genealogical identity for people who were later to migrate geographically. Take Gioro, the most prominent Manchu *hala*, as an example. The imperial Gioro *hala*, for instance, contained at least eight *mukun*, according to the Qing imperial genealogical book, and except *chala* and *tongyan mukun* that concentrated in Long White Mountains and Ya'er Lake, the other *mukun* were scattered broadly across Manchuria.⁸ In short, while the difference between *hala* and *mukun* was not always so clear, generally speaking, the *hala* was larger than *mukun*. As Aisin Gioro, the surname of the Qing ruler, demonstrated, within the Gioro *hala*, there were many other *mukun* than Aisin itself, such as Yi'ergen *mukun*, Hulun *mukun*, Tongyan *mukun*, etc.⁹

⁷ Liu, *Manzu de shehui yu shenghuo*, 14.

⁸ BQMaST 12: 12.

⁹ Mo Dongyin, *Manzushi luncong* (Beijing: Renmin chubanshe, 1958), 23.

Smaller than *mukun* but more closely related to Jurchen economic life was *uksun*, which was the basic hunting unit for equal distribution of hunting spoils.¹⁰ To make a successful hunting tour, each band had to be of moderate size. The uncertainty and instability of the Jurchen economy made it necessary for people to take action in *uksun*, rather than in *mukun*, for quicker decision and higher mobility. One aspect of *uksun* with far-reaching influence on later Manchu institutions was the equal distribution of hunting spoils among all participants. Each share was called *ubu*. *ubu* later became the unit of equal distribution of booty, captives, lands, and power. While to make equal shares of those things among the Manchu ruler's sons, brothers, and nephews was the way that Nurhaci blueprinted for the fiscal foundation of the Later Jin state, it would later become a barrier to the political centralization.¹¹

Within each *uksun*, more direct blood ties were maintained in *boo*, or a family. The Jurchen hunting and gathering economy set an upper limit on the size of a family, in ways that while the eldest sons moved out upon adulthood to establish their independent new families, the youngest stayed to inherit the family fortune.¹² This would later influence succession to the throne.¹³

Although across Manchuria significant social transformations were absent in early and mid-Ming, such institutions of clans and families did not completely remain unchanged.

¹⁰ Liu, *Manzu de shehui yu shenghuo*, 29.

¹¹ Chen Wenshi, "Qingtaizong shidai de zhongyao zhengzhi cuoshi," in Chen Wenshi, *Mingqing zhengzhi shehui shilun xiace* (Taipei: Taiwan xuesheng shuju, 1991), 2: 423-525.

¹² Liu, *Manzu cong buluo dao guojia*, 47.

¹³ For instance, instead of Abahai who later ascended to the throne as the second Manchu emperor, back to 1628 it was Dodo, the youngest son of Nurhaci that ranked highest in the banner system. See Du Jiaji, *Baqi yu qingchao zhengzhi lungao* (Beijing: Renmin chubanshe, 2008), 19.

Marriage, migration, hunting and gathering economy, and war brought people to a larger world than the tribes, which they were originally born into. It was these activities that gave people a new identity. In Manchu language, *gasan* means those villages surrounding the castle used for military defense.¹⁴ An observation report of Jurchens along the Tumen River by a mid-fifteenth-century Chosan Korean diplomat showed that sharing the apparently similar physical layout, however, specific organizations of villages differed because of the varying lineage ties of members within each. While some village was composed only of members from the same *hala*, others were a blend of people with different lineage ties.¹⁵

As a nomadic group, hunting was at the central place in Jurchen economic life, Hunting activities were generally organized based on the family-clan organizations but varied in complexity. When tracing its hunting-military tradition, the imperial records of the Qing wrote that Jurchen hunters made their hunting tours in companies based on the unit of *gasan*. During a round of hunting every hunter was allowed to shoot one arrow. The basic hunting unit was decimally organized, composed of a headman (*ejen*) and nine hunters.¹⁶ On the hunting ground, discipline was the golden rule. Making noise was strictly prohibited and the marching procession was orderly.¹⁷ The *ejen* was chosen based on his recognized hunting experience.¹⁸ Hunting was absolutely central to Jurchen economic lives, because its economy simply had not developed a better alternative. In late fifteenth century, hunting was such a remarkable cultural marker for

¹⁴ *Yuzhi wuti qingwen jian* 1794. Reprint. (Beijing: Minzu chubanshe, 1957), vol. 12.

¹⁵ Liu, *Manzu cong buluo dao guojia*, 52.

¹⁶ *Taizu shilu* 3: 6.

¹⁷ MWLD, 33.

¹⁸ Zhao-lian, *Xiaoting zalu*. juan qi.

Jianzhou Jurchens that hunting arrows even appeared on the top of the list of the betrothal gifts that they sent to the Chosan Korean court.

Methodic organizations that arose from hunting practices prompted the forging of early quasi-military institutions. In daily and small-scale hunting activities, Jurchen hunters marched in groups, from all directions encircled a large swath of forest, gradually tightened the circle, and finally drove animals within into a clearing to be shot.¹⁹ A larger-scale hunting activity, also known as *aba* in Manchu, that brought multiple tribes to one hunt, however, was more complex and required more methodic organizations. Since in an *aba* the targeted area was too large to be encircled by a decimal unit and more participants needed to be organized into larger units, the newly forged hunting company tended to contain a couple of decimal units, instead of one. Before marching into the targeted forest, hunters gathered in arrays, distinguished by colors of banners. In a broader view, the banners were spread like a tree diagram, with the yellow banner placed at the center bottom, two shoulder banners colored by red and white down to the left and right, and two head banners of blue colors placed further below each of the shoulder banners.²⁰ This disposition of hunting units constituted the most basic form of organization, serving for the model that organizations of later larger units were to follow. Hunting companies were put together for a hunting tour only temporarily. The Manchu word of *niru* means a big arrow. In traditional Jurchen hunting practices, since each warrior was allowed one arrow and every nine warriors went out together under the leadership of a banner headman, *niru* later developed into

¹⁹ Elliott, *The Manchu Way*, 57.

²⁰ Mo, *Manzushi luncong*, 65.

the most rudimentary military unit and *niru ejen* connoted the leader of each *niru* who gave out his commands through banner signals.²¹

Jurchens were primarily hunting and fishing nomads. Rivers in Manchuria abounded in fish. Fishing proved important to riverside inhabitants' economic lives.²² Jurchens who lived in mountainous and wooded areas engaged in hunting and gathering. Hunting provided not only meat but also skins. In tributary trade with China and Korea, sable skins were in high demand. The gathering economy further provided fungi, nuts, pine kernel, and honey. The most important component of the Jurchen gathering economy was ginseng, the most treasurable product on Jurchen-Ming frontier market.²³

Although Jurchens were famous for those non-agricultural products, agricultural production was already part of Jurchen economy in early fifteenth century and continued to make progress thanks to lootings and Chinese captives. A Korean government report in 1437 shows that on both sides of the lower Yalu there appeared Jurchen farmers and oxen.²⁴ The degree of agricultural development varied in different geographies. Farming economy was most developed on the southern Manchurian Plain. The agricultural production of this region benefited not only from warmer weather but also its adjacency with the Ming, making possible their looting campaigns in Liaodong where Jurchens brought back both agricultural tools and people.²⁵ Chinese captives provided important agricultural knowledge, helping improve Jurchens'

²¹ Zheng Tianting, *Tanwei ji* (Beijing: Zhonghua shuju, 2009), 175.

²² Huang, *ReOrienting the Manchus*, 99.

²³ Ibid.

²⁴ Huang, *ReOrienting the Manchus*, 101.

²⁵ Mo, *Manzushi luncong*, 47.

agricultural skills. Agricultural production had a transforming effect on Jurchen society. The rise of the agricultural economy in Manchuria brought Jurchens culturally and economically closer to their adjoining Chinese and Koreans. Because of Jurchens' elevated agricultural culture, the Korean court allowed them "to live among the Koreans" and Jurchens were "permitted to marry Koreans."²⁶

The Manchurian geography conditioned the Jurchen economy. Ecological differences across Manchuria led to intertribal economic differences. In Chinese and Korean records the Jurchen ethnic group was composed of three major sub-groups, namely the Jianzhou, the Haixi, and the Yeren. While their economy and lifestyles that hinged more heavily on hunting and gathering than on agriculture made them altogether different from Ming China, varying degrees of geographical adjacency to economically more advanced China and Korea as well as unbalanced ecological blessing created uneven developments within.²⁷ Residing in the eastern and southern portions of Manchuria geographically most adjacent to Korean and Ming influence and naturally gifted with richer soils, milder winters, and more plains that were better suitable to farming, Jianzhou Jurchens developed more advanced sedentary ways of life with higher ratio of agriculture in their economy than their neighbors. When describing the Jurchens of the southern Manchurian Plain, private Ming sources indicate that their way of life resembled that of the Chinese, differing utterly from the nomadic tradition.²⁸

Settling to the north and west of Jianzhou, in Ming records Haixi Jurchens, descendants of Wanyan Later Jurchen, were also called "cooked Jurchens" or civilized (*shu nvzhen*) because

²⁶ Huang, *Reorienting the Manchus*, 101.

²⁷ By uneven development, I mean ecological differences among Jurchen tribes created early economic differences and these differences largely determined results of early conquest.

²⁸ Huang, *Reorienting the Manchus*, 101.

they were culturally and economically closer to Han Chinese.²⁹ To the far north and east of Haixi and Jianzhou Jurchens inhabited Yeren Jurchens. In the fifteenth century, when Haixi and Jianzhou had significantly benefited from agricultural techniques from Chinese and Koreans, the leading mode of production for most Yeren Jurchen tribes remained fishing and gathering. Some Yeren Jurchens were never actually integrated into the agrarian culture. Historically as part of Yeren Jurchens, the Hezhe people remained untouched by the agrarian culture even in early twentieth century.³⁰

While such intertribal economic differences did contribute to the uneven development between Jurchen tribes, large-scale political annexations did not take place until the late sixteenth century. Tributary trades with the Ming court intensified intertribal competitions for resources. Under the leadership of Nurhaci, by making institutional innovations, promoting agricultural production, and adopting aggressive military strategies the Jianzhou branch ascended to power.

Tributary Trade in Late Sixteenth Century, Intensified Uneven Development among Jurchen Tribes, and the Rise of Jianzhou

The Ming rule in Manchuria rested on a combination of the practice to establish military garrisons to govern frontiers and a set of institutional arrangements that buttressed the tributary trade. The key institution of the Ming administration in Manchuria was the military garrison system called *weisuo*, a separate military administration from civil administration that the imperial government had widely instituted at strategic places countrywide.³¹ This idea of

²⁹ Chen, *Mingqing zhengzhi shehui shilun*, 2: 531.

³⁰ Ling Chunsheng, *Songhuaqiang xiayou de hezhezu* (Nanking: Institute of Historical and Linguistic Studies of National Academia Sinica, 1934).

³¹ Michael, *The Origin of Manchu Rule in China*, 29-30.

establishing a local military organization originated from the proposal of Wang Anshi, a Northern Song statesman, to develop a militia army that was based on household militia and economically self-sufficient. Although criticized as a new quasi-feudal, the militia organization won praises for its increased fighting capacities and lower costs compared to the standing army. Concerned about the frontier protection, the Ming court took up this idea by setting up a special military organization, the so-called *wei* (military garrison) alongside the civil administration in provinces, prefectures, and districts.³² The regional military administration, the *wei*, was subdivided into *suo* of varying sizes. These guards and posts therefore comprised of basic regional units of the centralized administration all under the orders of the military board of the five armies at the capital.³³ This organizational model turned out to be an important source of inspiration when Nurhaci founded the banner organization.³⁴

Unlike other parts of China, the Ming court instituted no civil administration in Manchuria, but military districts only.³⁵ These garrisons therefore served as main points of contacts between Jurchens and the Ming court and exerted enormous influence on the Jurchen society. More specifically, while the organization of garrisons influenced how Jurchens organized their own military regional units, the frontier markets organized periodically by garrisons not only facilitated the Jurchen adoption of Chinese culture but also inspired the development of Jurchen economy.³⁶ The tributary market was an essential part of the Ming

³² Ibid., 29.

³³ Ibid., 30.

³⁴ Ibid., 63.

³⁵ Ibid., 30.

³⁶ Michael, *The Origin of Manchu Rule in China*, 39; Huang, *Reorienting the Manchus*, 106.

loose-rein policy (jimi), a policy that allowed the local chief to keep his original status while receiving his duty from central authority.³⁷ The government granted trading permits to Jurchen traders, regulated markets, and set tax rates.³⁸ To make sure ample supplies that would meet needs of Ming officials, Jurchen traders bought the most profitable commodities from other Jurchens and sold them at frontier markets.³⁹ Generally speaking, the Ming government acquired horses, furs, ginseng, pearls, and honey from the market, while Jurchens obtained agricultural tools, grain, cloth, salt, and other commodities connected with Chinese way of life.⁴⁰

The political arrangement of the Ming designed to keep frontier peace was to grant Jurchen tribal leaders with titles corresponding to their original status. Besides privileges of inheritance and protection, these titles carried trading privileges.⁴¹ The Ming court granted trading charters to tribal leaders, which gave the charter holders monopolized access to profitable products of their land.⁴² As returns to the privileges, titleholders were expected to maintain frontier order and asked to send tribute to the Ming court once a year.⁴³ In the late fifteenth century, the Jurchen tribute missions to Beijing gradually grew into a booming business. The

³⁷ Torbert, *The Ch'ing Imperial Household Department*, 13; Michael, *The Origin of Manchu Rule in China*, 27-30.

³⁸ Huang, *Reorienting the Manchus*, 107.

³⁹ *Ibid.*, 110.

⁴⁰ *Ibid.*, 100-10.

⁴¹ *Ibid.*, 114.

⁴² Teng Shaozhen, "Shilun houjinguo de xingcheng xingzhi jiqi tedian," in Wang Zhonghan ed., *Manzushi yanjiuji* (Beijing: Zhongguo shehui kexue chubanshe, 1988), 90.

⁴³ Huang, *Reorienting the Manchus*, 114-15.

Jurchen missions not only sold commodities to people in the capital but also on their homebound trips.⁴⁴

While these frontier policies of the Ming played a positive role in safeguarding the northeastern frontier, they proved to be self-undermining in the long run. While providing a great opportunity to Jurchen economy to prosper, the workings of tributary trades in Liaodong also complicated Jurchen tribal relations and brought about fierce intertribal competitions for economic and political advantages.⁴⁵ Frontier markets and tributary trades increased personal wealth of tribal rulers and their enriched purses gave them incentives to bring more lands under their own control. When Nurhaci unified Jianzhou in 1586, he immediately monopolized the access to local products, including ginseng root, pearls, furs, etc.⁴⁶ This hunger for wealth among tribal leaders further increased clashes between them, facilitating tribal annexation and political integration in Manchuria.⁴⁷

In the late sixteenth century, the Ming tributary system that used to promote the peace in the Manchurian frontier began to work against the Ming court. It worsened the uneven development of Jurchen tribes, setting in motion a political process in Manchuria to centralize power to fewer hands. As power imbalance among Jurchen tribes widened and their struggles intensified, the “loose rein” policy, which was initially designed by the Ming court to control Manchuria with lowest possible administrative costs, in turn fostered the growth of a formidable

⁴⁴ Ibid., 117.

⁴⁵ Perdue, *China Marches West*, 117.

⁴⁶ Teng, “Shilun houjinguo de xingcheng xingzhi jiqi tedian,” 90.

⁴⁷ Zhou Yuanlian, *Qingshi lunwen ji* (Beijing: Shehui kexue wenxian chubanshe, 2015), 44.

enemy of the Ming itself.⁴⁸ Since the late-sixteenth century onward, competitions among Jurchen tribes to obtain tributary charters became so fierce that previously a hunting ground, Manchuria was turned into a battlefield.⁴⁹

The hegemons rose and fell, indicating to successor contenders the importance of institutions and statecraft. The first political integrator from 1570s on was the chieftain of Haixi Jurchen. For a time, his sphere of influence ranged over thousands of miles, subjugating regional powers around the Hulan River such as Yehe, Ula, Huifa, and Hunhe tribes under his controls.⁵⁰ However, short of the political strategies sustain its control of the loosely knit tribal confederation, the hegemony of the Haixi tribe failed shortly.⁵¹

Nurhaci succeeded to the leadership of the Jianzhou left branch in 1583, and under his excellent political leadership, Jianzhou rose as the supreme power in Manchuria. One strategy Nurhaci adopted was to absorb the conquered population without dismantling their social institutions. More specifically, unlike other tribal chieftains, what Nurhaci did was to organize newly subordinated groups into *niru*, while keeping their old clan organizations intact.⁵² For example, in 1593, while defeating the Zhusheli, Nurhaci moved its people to his own territories. In 1599, while conquering the Hada tribe, Nurhaci incorporated them into his household

⁴⁸ Torbert, *The Ch'ing Imperial Household Department*, 13-4.

⁴⁹ Zhou, *Qingchao xingqi shi*, 41. Tributary charters were government issued tributary trading certificates. In late sixteenth century, the number of tributary charters was used to measure the wealth and power of a tribal leader.

⁵⁰ Zhaoshangyugong, "Dongyi kaolve" (A Brief Evidential Study of Eastern Barbarians), in Pan Zhe, Sun Fangming and Li Hongbin, eds., *Qing ruguan qian shiliao xuanji* (Beijing: People's University Press, 1985), 1: 54.

⁵¹ Zhou, *Qingchao xingqi shi*, 115.

⁵² QSG 9232.

registration system.⁵³ By doing so, Jianzhou successfully developed an effective political system needed to sustain the military success, while avoiding the turbulence that often followed the conquest resulting from a tremendous disruption of the society. This transformation is seen in the fact that in 1583 Nurhaci's followers still marched in columns lined separately according to their respective clan and village affiliations, just one year later Nurhaci began to experiment the idea of using the *niru* company to organize warriors.⁵⁴ Through the transformation of the hunting *niru* into the military *niru*, Nurhaci infused into those previously dispersed Jurchen tribes a new relationship with the Manchu state.

Associated with that innovation was the political arrangement that allowed the headman of the conquered tribe to maintain his original status, namely to become the *niru-ejen*, the leader of the newly forged military company. For instance, in 1595-96, during his return tour from Jianzhou Jurchen, the Korean diplomat Shen Zhongyi wrote that under the leadership of Nurhaci and Surhaci brothers, there were two hundred military headmen. All of them were old tribal chieftains and governing their own old tribal members.⁵⁵ The tribal leaders were incorporated into the Jianzhou conquest regime, while old tribal organizations such as *gasan*, *mukun*, *uksun* were left undisturbed. A new identity to the conqueror's regime began to transcend the previous allegiance to the tribe. By bringing together people with diverse tribal affiliations and

⁵³ Zheng Tianting, *Tanwei ji* (Beijing: Zhonghuashuju, 2009), 10-11.

⁵⁴ Mo, *Manzushi luncong*, 66.

⁵⁵ Shen Zhongyi, *Jianzhou jicheng tuji*, in Liaoning daxue lishixi ed., *Qingchu shiliao congkan dishi* (Shenyang: Liaoning daxue lishixi, 1979), 23.

geographical origins, Nurhaci's conquest set in motion a remarkable political integration of Jurchen society.⁵⁶

Equipped with military strategies and appropriate institutions, the Manchu conquest regime expanded rapidly. Having taken over a number of tribal city-states near his residence at Hulan Hada, he won a decisive victory over the allied army of Hulun Ssu Kuo in 1593, bringing home three thousand horses and thousands of suits of armors while causing his enemies four thousand casualties.⁵⁷ Early victories gave Nurhaci not only prestige among Jurchen tribes, an honored title of “General of the Dragon and Tiger” (longhu jiangjun) granted by the Ming court, but also booty to cover the costs of future expansions.⁵⁸ More weak tribes chose to surrender without resistance. In 1588 following the pledge of the Suwan chief, more tribe joined, bringing their people to Nurhaci's territory.⁵⁹ According to Ishibashi Hideo's statistical study, of the 66 tribes Nurhaci incorporated, 17 of them surrendered without resistance.⁶⁰ In the years 1599-1601 he conquered the Hada, in 1607 the Hoifa, and finally in 1613 after he defeated Ula, the vast majority of Jianzhou and Haixi lands and people were brought under his control.⁶¹ With a humble start, in 1584, just the second year since he launched his conquest, Nurhaci had become the commander-in-chief of an army with 500 soldiers, not different from any chieftain of a

⁵⁶ For a list of Jurchen tribes that switched allegiance to Nurhaci before 1615 and their *niru* arrangements, see Zhou, *Qingchao xingqi shi*, 118-19.

⁵⁷ ECCP 596.

⁵⁸ Ibid.

⁵⁹ Wang Xianqian, comp. *Donghua lu*. 194 *juan*. 1884. Reprint. (Shanghai: Shanghai guji chubanshe, 2002), 1: 12.

⁶⁰ Hideo Ishibashi, *Shindai Chūgoku no shomondai* (Tōkyō: Yamakawa shuppansha, 1995), 25.

⁶¹ ECCP 596.

powerful Jurchen tribe at that time. In 1588, in addition to defeating the prominent Wanyan tribe, Nurhaci also secured pledges of allegiance from the Suwan, Dong'e, and Ya'ergu tribes.⁶²

As Nurhaci's military conquests successfully progressed, the *niru* organizations extended to other areas of Jurchen lives and gradually became a principal institution that worked to reconfigure the Jurchen society and to rationalize the management of the Jurchen population. In 1616, in addition to the construction of upper political institutions, we also see in documents the extended functions of *niru* companies to civilian areas. For example, in July of 1616, Nurhaci asked each *niru* to share the supplies of six strong horses until the assignment of 1000 horses was met. Later that month, each *niru* again was required to dispatch three persons to help build 200 boats.⁶³

Other examples can be found in areas of agricultural production, public services, festival celebration, military logistics, and etc. For instance, in 1613, to construct a state granary, Nurhaci asked each *niru* to send ten adult males and four farm cattle to cultivate wastelands.⁶⁴ In 1621, each *niru* was asked to dispatch four persons to the Eastern Sea to boil seawater and sea salt produced to be distributed equally per adult male (*ding*).⁶⁵ In 1622, Nurhaci asked each *niru* to offer three cattle sacrifices for the end-of-year celebration purpose.⁶⁶ Starting as the basic hunting unit of ten warriors, *niru* later extended its application not only to military occasions to

⁶² Chen Jiahua and Fu Kedong, "Baqi jianli qian manzhou niulu he renkou chutan," in Wang Zhonghan ed., *Manzushi yanjiuji* (Beijing: Zhongguo shehui kexue chubanshe, 1988), 262-63.

⁶³ MWLD 47.

⁶⁴ MWLD 19.

⁶⁵ MWLD 161.

⁶⁶ MWLD 280.

have three hundred warriors in each of them but also to the general population as a unit of equal share of public duties.

Nurhaci's leadership was an example of political vision and strategy of making best use of available institutions to expand his influence. Fierce intertribal competitions transformed *niru*, an originally hunting organization, into an all-inclusive institution that permeated every aspect of Jianzhou members' lives. The *niru* organizations laid institutional foundation for the establishment of the eight banners system. While the *wei-suo* system showed Jurchens how to blend their society with the necessary bureaucracy, tributary trade and frontier markets widened economic gaps between tribes and provided incentives to territorial annexation. When intertribal competitions turned fierce in the late sixteenth century, the institutional innovations that combined organizational principles of both Ming *wei-suo* system and Jurchen hunting units helped Nurhaci's branch stand out.

The Manchu Khan's Men: Personal Agents of the Ruler During Conquest

Not only the banner organizations, in the course of the rise of Jianzhou power private agents of Jianzhou leader also played a role. Unlike *niru* organizations that served for public ends, *booi* and *bayara* only served for and owed loyalty to the ruler. The existence of these personal agents of the ruler proved to be instrumental to the strengthening of the ruler's authority. In this section, I will address these personal agents of the ruler before and during the rise of Nurhaci in mid- and late sixteenth century, who laid the personnel foundation for the establishment of later imperial household and guard institutions.

Household bondservants (*baoyi*) or *booi* in Manchu, existed in Jurchen society for as long as the known Jurchen history. In Manchu, *booi* is short for *boo i niyalma*. Strictly speaking, it

simply means the people in a household or housemen.⁶⁷ In the tribal age, the person who changed his tribal affiliation was called *booi* of the household that accepted him.⁶⁸ This original sense of equality, however, soon disappeared after the conquest. In 1589, based on his observation made when he was held as war prisoner by Jurchens, Yi Minwhan (1573-1649) wrote, “from the Jurchen chieftain to his sons, even to soldiers, everyone owned household slaves.”⁶⁹ From the mid-fifteenth century on, both Chinese and Korean documents began to have numerous records of Jurchens taking Chinese and Koreans and subjugating them as household slaves. Household slaves, *booi aha* in Manchu, were widely used in almost all aspects of Jurchen society, including farming, ginseng collection, and other economic production and household chores.⁷⁰

As the number of *booi aha* in Jurchen society increased, some of them were sold in slave markets and some were sent with cattle and other Jurchen valuables as betrothal gifts.⁷¹ Documents have also shown a remarkable increase of slave supplies during the Manchu conquest era and decreased prices of slaves as a result of that. A price sheet of a late-Ming Jurchen slave market shows that slave prices dropped significantly over the decades of the conquest, with one adult slave worth of 20 oxen or horses, almost twenty times higher than the preceding decades.⁷² In short, as conquests progressed, the category of *booi aha* began to involve Chinese, Koreans,

⁶⁷ Elliott, *The Manchu Way*, 82; Mo, *Manzushi luncong*, 136.

⁶⁸ Qi, *Qingdai neiwufu*, 17.

⁶⁹ Yi Minwhan, *Jianzhou wenjian lu*. 1619. Reprint. (Shenyang: Liaoning daxue lishixi, 1978).; Zheng, *Tanwei ji*, 110.

⁷⁰ Liu, *Manzu cong buluo dao guojia*, 106.

⁷¹ *Ibid.*

⁷² Wang Zhonghan, *Qingshi zakao* (Beijing: Renmin chubanshe, 1957), 17.

and Mongols, not restricted to Jurchens as before; the relatively equal comradeship that characterized the old *booi*-household master relationship underwent constant changes, because starting from the conquest era *booi* became subject to be sold on market, to servitude, and new sources of *booi* from war captives further added to their lowly social status.⁷³

By serving as his private security guards, personal servants, and more generally as a category of the population that was only supposed to owe their service to the leader, *booi* played a role in the rise of Nurhaci's power. The *booi* were among the earliest followers of Nurhaci's military career. In 1584, when an assassin posed security threat to Nurhaci, it was his *booi niyalma* that protected him from being harmed.⁷⁴ During the time when supplies of Jurchen soldiers fell short, it was the *booi* that either fought shoulder by shoulder with their masters or provided logistical supports. The *booi* also engaged in collecting war spoils for their masters.⁷⁵ In the early days of Nurhaci's career, when well-equipped and organized troops fell short, it was his *booi* warriors that played a crucial role in securing him the early victories.⁷⁶

Perhaps the most significant influence of the *booi* on the trajectory of the Manchu state building was the fact that the *booi* only lent loyalty to their masters, not to any public authority. As a Korean source of the late sixteenth century indicated, the *booi* were seen to engage in farming lands. Instead of paying taxes directly to the government, they sent grains to their

⁷³ Zheng, *Tanwei ji*, 112. The meaning of *booi* must be understood in changing historical circumstances. More specifically, from a neutral word meaning household members in general to the one indicating lowly social status, the changing meaning of *booi* neatly captures how conquests gave the Manchu society deepened social division and economic inequality.

⁷⁴ *Manzhou shilu* 9.

⁷⁵ Du Jiaji, *Baqi yu qingchao zhengzhi lungao*, 95. This practice, however, later became an obstacle to developments of the public coffer, because the princes competed with the government for wealth, which caused the problem of tax evasion of the state.

⁷⁶ Liang and Meng, *Mingqing zhengzhi zhidu shulun*, 255; Zheng, *Tanwei ji*, 111.

masters.⁷⁷ In 1621, the Manchu state issued a decree aiming to protect this relationship by promoting the harmony between the master and the *booi*.⁷⁸ In times of wars, *booi* traveled with their masters, helped take spoils and when necessary, put on armors to fight.⁷⁹ Activities of *booi* reached out to a broad array of civilian areas, including fishing, gardening, collecting honey, raising cattle, embroidery, and handling business for their masters.⁸⁰

Important to the forging of the personal authority of Manchu princes, however, this personal bond between the *booi* and the master inevitably posed numerous challenges to the collection of revenues and the public authority of the government.⁸¹ While in the early conquest to allow the Manchu prince to keep personal bondservants was instrumental to the military success, this policy later became an obstacle to the state building, because the princes tended to increase the *booi* population at the price of decreasing the government's revenues.⁸² To compromise the state's efforts to centralize its power and to compensate their own economic loss due to a stipulated limit on the maximum number of *booi* they were allowed to own, Manchu nobilities took steps to enroll people from state's *niru* into private *booi-niru* in their own possession. An archival document from Mukden Ministry of Punishments (*shengjing xingbu*) dated in 1639 tells that a household head of Bordered Red Banner was charged of transferring

⁷⁷ Yi Minwhan, *Jianzhou wenjian lu*, 2.

⁷⁸ Mo, *Manzushi luncong*, 141.

⁷⁹ Du, *Baqi yu qingchao zhengzhi lungao*, 95.

⁸⁰ MWLD 203, 205, 245, 292.

⁸¹ Zheng, *Tanwei ji*, 108.

⁸² For the full text of *Lizhutiaoli* (Regulations on Leaving Masters), see Taizong shilu 9: 153. For the occasional functioning of the regulation during Nurhaci's era, see Yao Nianci, *Qingchu zhengzhishi tanwei* (Shenyang: Liaoning minzu chubanshe, 2008), 142-45.

two *aha*'s taxation registration from the outer-*niru* to a *booi-niru* to evade his taxation duties. The punishments recommended were harsh, including a whipping corporal punishment and a cash punishment of 91 tales of silver.⁸³ Those severe legal codes against the criminal charge of hiding the banner population in *booi-niru* reflected the systematic efforts of the Manchu state during the later years of Hong Taiji to crush the institutional obstacles to centralizing the fiscal revenues of the state.⁸⁴

Most Chinese *booi* bondservants came from captives taken between 1618 and 1621 in Fushun and Shenyang, who constituted the main staffing for the later establishment of the Qing Imperial Household Department (*neiwufu*).⁸⁵ It's believed that while living in Shenyang, the ancestor of the famous Cao family was captured by Manchus precisely during this period and he later became a bondservant in the Plain White Banner.⁸⁶ The Chinese *booi* like ancestors of the Cao family were organized into *booi-niru* (inner-*niru*), on the model of *tulergi-niru* (outer-*niru*) that had been adopted to organize the conquered Manchu population. Although similar in organizations, *tulergi-niru* and *booi-niru* differed in their relationships with the government.

In addition to the *booi aha*, personal agents of the similar kind were the khan's private guards *bayara*, or *bayala* in Chinese. The word *bayara* means guard or troops on guard duty. In organizational terms, *bayara* were selected based on military merits from each *niru* to serve in public duties. The *bayara* warriors were recruited from each *niru* to meet a variety of military

⁸³ Zhongguo diyi lishi dang'anguan comp., *Shengjing xingbu yuandang* (Beijing: Qunzhong chubanshe, 1985), 181. Legal cases with similar concerns can also be found in *Taizong Shilu* 7: 124.

⁸⁴ Chen, "Qing Taizong shidai de zhongyao zhengzhi cuoshi."

⁸⁵ Torbert, *The Ch'ing Imperial Household Department*, 16-7.

⁸⁶ Spence, *Ts'ao Yin and the K'ang-hsi Emperor*, 18.

duties.⁸⁷ When there had not formed the public treasury during early conquest, public duties were assigned to each *niru*. The right to enjoy personal guards selected from the best of each *niru* demonstrated the privilege of the ruler. In 1635, after the division between the Upper Three Banner and the Lower Five Banners was made, the institutional structure of the *bayara* troops was changed correspondingly.⁸⁸ After the Manchu state became a national regime in 1644, the Upper Three *bayara* troops (Bordered Yellow, Plain Yellow, and Plain White) became privy security guards of the emperor.⁸⁹ While in the early conquest, the *gucu* group, friends or comrades, used to play a role in Nurhaci's initial military success, since 1590s *gucu* was rarely used to indicate the private security guard of the prince and never used as an official rank in the Manchu state system.⁹⁰ This suggests that personal loyalty was replaced by the institutionalized relationship, indicating the development of Manchu state.

Nurhaci's Accumulation of Personal Wealth and the Rise of Manchu Power

As to the rise of the Manchu power in the early seventeenth century, historians have agreed that because of its role in serving as an efficient means of mobilizing an army and transforming the disparate elements of the new Jin state into a unified, responsive whole, the development of the eight banners system provides the most important explanation of Jurchen

⁸⁷ Korehiro Anami, *Shinsho gunji shi ronkō* (Tōkyō: Kōyō shobō, 1980), 181.

⁸⁸ For documental evidence of the division between Upper Three and Lower Five Banners and its influence on the founding of the Imperial Household Department, see Meng Sen, "Baqi zhidu kaoshi," in Meng Sen, *Mingqing shi lunzhu jikan* (Beijing: Zhonghuashuju, 1959), 243. Also see Spence, *Ts'ao Yin and the K'ang-hsi Emperor*, 10.

⁸⁹ Zheng, *Tanwei ji*, 187.

⁹⁰ Liu, *Manzu cong buluo dao guojia*, 128.

success.⁹¹ This section will address the rise of the Manchu power from the socio-economic perspective. This perspective is important because it can help enlighten the economic dynamics of the early Manchu state building especially before the formal establishment of the eight banners system in 1615.⁹² By emphasizing Nurhaci's efforts to monopolize accesses to forests, mountains, rivers, etc., I argue that while his initial military success fueled the privatization process of uncultivated lands, his economic scheme to monopolize control of Jurchen special products such as ginseng, pearl, and furs in turn helped facilitate the political centralization.

In the race for more tribute charters and territorial expansion in late-sixteenth-century Manchuria, a special Jurchen article that perhaps played the greatest role in Nurhaci's rise was ginseng. In the sixteenth century, the Ming court's high demands for ginseng supplies gave this product a great market value.⁹³ Ginseng soon became a marker of a Jurchen chieftain's personal wealth, only second to booty.⁹⁴ In a Korean record of 1536, to divide mountains, monopolize access to mountainous products, and make profits from the products was the Jurchen way (huren

⁹¹ The circumstances that were favorable to the rise of Nurhaci included, but not limited to, tax grievances of Liaodong people against the Ming court, the distracted Choson Korean court under the storm of Toyotomi Hideyoshi's aggressive military invasion, the increasingly corrupt garrison system of the Ming in Liaodong, and the Jurchen economic development thanks to their trades with Chinese and Koreans. For this view, see Elliott, *The Manchu Way*, 57.

⁹² This interim period, in Japanese scholarship, is called *manju gurun*, namely a Manchu phrase of the period of the early Manchu state. For this definition of the chronology, see "Mukun tatan sei no kenkyū," in Taisuke Mitamura, *Shinchō zenshi no kenkyū* (Kyōto: Tōyōshi-kenkyū-kai, 1965), 107.

⁹³ Van Jay Symons, "The Ch'ing Ginseng Monopoly," Ph.D. Diss., Brown University, 1974, 121.

⁹⁴ Torbert, *The Ch'ing Imperial Household Department*, 89.

zhi feng).⁹⁵ Soaring profitability of ginseng stimulated Jurchen ginseng diggers to cross Korean borders, which increased border tensions between Jurchen and Korea. In 1541, Jurchens were reported to have frequently crossed Korean borders to hunt and gather ginseng so ferociously like “entering a land without guards.”(ru ru wuren zhi jing) ⁹⁶ In 1595, Korean reports were flooded with worsened problems of heavily armed and well-organized Jurchens who crossed borders to illicitly dig ginseng.⁹⁷ The Korean court called those illicit Jurchen gathers “zeihu” (thief barbarians) and punished them harshly.⁹⁸ In 1593, fifty Jurchens were killed by the Korean court, most of whom were either illicit ginseng diggers or border crossers.⁹⁹

Abundant evidence shows that the rise of Nurhaci’s power came hand in hand with his success in the ginseng business. “At the age of nineteen, Nurhaci is said to have left his father to trade in ginseng at the Fushun horse market.”¹⁰⁰ By 1590s, “Nurhaci had already amassed a great fortune by monopolizing the trade in pearls, ginseng, fur, etc; by mining; by taking silver in return for his yearly tribute to the Ming court; and by pillaging weaker tribes.”¹⁰¹ In 1607-1609, to curb the expansion of his power, the Ming official Xiong Tingbi closed the ginseng market to

⁹⁵ Wang Zhonghan ed., *Chaoxian lichao shilu zhong de nvzhen shiliao xuanbian* (Shenyang: Liaoning daxue lishixi, 1979), 213.

⁹⁶ *Ibid.*, 217.

⁹⁷ *Ibid.*, 242, 244, 249, 260, 264.

⁹⁸ *Ibid.*, 256.

⁹⁹ *Ming shilu dongbei ziliao ji*, 1887; Wang, ed., *Chaoxian lichao shilu*, 264.

¹⁰⁰ Symons, “The Ch’ing Ginseng Monopoly,” 122.

¹⁰¹ ECCP 596.

force Nurhaci into submission.¹⁰² Ginseng rotted in large amount as a result of the market suspension. This challenge only inspired Nurhaci to invent a new method of preserving ginseng by boiling and drying it. By making ginseng storable for longer time, this invention helped Nurhaci to counterbalance the political manipulation of the Ming court. Profits obtained from selling ginseng soared.¹⁰³ To better organize ginseng business, Nurhaci established special offices called *longgu da*.¹⁰⁴ In 1630, Other Jurchen special staples that also contributed to Nurhaci's military success included furs, east pearls (*dongzhu*), horses, fungi, pine kernels, etc.¹⁰⁵

Personal wealth played an important role in the rise of Nurhaci's authority and controlling mountainous products increased his wealth. Over the decades of Jianzhou ascendancy, it was the Liao people's quip that "if Nurhaci owned an army of more than 10,000 warriors, he would be unbeatable." While the strong fighting capacity of Jurchen troops was one reason, the Ming officials also noted that it was Nurhaci's monopolization of ginseng on frontier horse markets that gave him the economic power.¹⁰⁶ In 1614, in Ming officials' eyes, Nurhaci had become a formidable threat, because by manipulating "wealth of the East" (*dongfang fuzhi*),

¹⁰² Huang, *Reorienting the Manchus*, 73.

¹⁰³ Zhou Yuanlian, *Qingchao kaiguoshi yanjiu* (Shenyang: Liaoning renmin chubanshe, 1981), 58.

¹⁰⁴ Cong Peiyuan, *Dongbei sanbao jingji jianshi* (Beijing: Nongye chubanshe, 1989), 49.

¹⁰⁵ For a list of Jurchen special commodities sold on markets, see Huang, *Reorienting the Manchus*, 98-9; Chang Te-Ch'ang, "The Economic Role of the Imperial Household during the Ch'ing Dynasty." *Journal of Asian Studies* 31.2 (February 1972), 259-60.

¹⁰⁶ *Ming shilu dongbei shi ziliao ji*, 2015.

Nurhaci had built a solid ruling base in Liaodong.¹⁰⁷ Witnessing the Jurchen threat looming large in 1620s, Ming Liaodong official Cheng Kaihu wrote, “Nurhaci (nuqiu) had long been wealthy and powerful by monopolizing profits of furs and ginseng.”¹⁰⁸ In short, the wealth obtained by Nurhaci through monopolizing profits obtained from marketing of ginseng, furs, and pearls, alongside his military preparations, had long been a warning sign to the Ming court.¹⁰⁹ Given this economic background of decades-long Ming-Jurchen conflicts, it comes as little surprise that Nurhaci’s issuance of his “seven Grievances” (qi da hen) against the Ming that eventually put an end to the heavenly mandate of the court emerged partly because of a dispute over timbers.¹¹⁰

The second way that Nurhaci increased his economic power was to make uncultivated lands cultivable. Increased agricultural production allowed him to own more troops. When the Korean diplomat Shen Zhongyi visited Nurhaci’s headquarter in Hetu’ala in 1596, he was impressed that “no Jurchen lands, including mountain flats, were left uncultivated.”¹¹¹ This scale of lands brought under cultivation was remarkable, because Jurchen lands were known for being not suitable for cultivation.¹¹² In late fifteenth century, when iron was first introduced to Jurchens,

¹⁰⁷ Ibid., 2105.

¹⁰⁸ Cheng Kaihu, “Dongyi nu’erhachi kao,” in Pan Zhe, Li Hongbin, and Sun Fangming, eds., *Qing ruguan qian shiliao xuanji* (Beijing: People’s University Press, 1985), 1: 106.

¹⁰⁹ Zhou, *Qingchao xingqi shi*, 67.

¹¹⁰ Ibid., 176-182. Also see MWLD 45.

¹¹¹ Yoshiyuki Sudō, *Shindai manshu tochi seisaku no kenkyū: toku ni kichi seisaku o chūshin to shite* (Tōkyō: Kawade Shobō, 1944), 39.

¹¹² For this comment made in a Korean record in 1492, see Wang, ed., *Chaoxian lichao shilu*, 151.

it was initially used to make arrows, rather than agricultural tools.¹¹³ One hundred years later, lack of soil productivity remained true for most of areas in Manchuria, and agricultural outputs concentrated on small areas with rich soils.¹¹⁴ The incentive to overcome natural obstacles for agricultural production came from the urgent demands for agricultural revenues to support increasingly intensified military activities. In 1613, Nurhaci asked each *niru* to send 10 adult males and four oxen to cultivate wastelands. Commoners were offered the incentive of being exempted from paying grain taxes.¹¹⁵ In the first two decades of Manchu conquest, large-scale wastelands were brought under reclamation. The expansion of agricultural production provided Nurhaci's conquests necessary grain supplies.

The enhanced economic power, when combined with political strategies, gave rise to expedite process of political annexation, in which Jianzhou power became increasingly dominant. The weakened Ming power in late sixteenth century undermined the Ming administration in Manchuria. The weakened Ming presence gave rise to a scramble for charters among Jurchen chieftains. Since 1570s, ownerships of charters changed hands quickly. Having 700 charters in hand in 1583, Hada Jurchen lost 337 charters following leader Wangtai's death.¹¹⁶ In 1599, Nurhaci conquered the Hada tribe and added its charters to the 500 charters he already possessed, becoming the wealthiest chieftain across Manchuria.¹¹⁷

¹¹³ Ibid., 122, 151.

¹¹⁴ Sudō, *Shindai manshu tochi seisaku*, 39.

¹¹⁵ MWLD 19.

¹¹⁶ Abe Takeo, "Hakki Manshu niru no kenkyū," in Abe Takeo, *Shindai shi no kenkyū* (Tōkyō: Sōbunsha, 1971), 318.

¹¹⁷ Ibid.; Huang, *Reorienting the Manchus*, 70.

The rapid growth of Jianzhou gave Nurhaci more leverage power when dealing with frontier relationships with the Ming court. Starting from 1580s, concerns as to the fast growing Jianzhou power flooded in Ming reports on Liaodong affairs.¹¹⁸ In 1593, Nurhaci openly asked the Ming court to grant him a promotion along with an award of more patents.¹¹⁹ In 1609, the Ming official in Liaodong expressed great concerns that Nurhaci refused to send tributes to Beijing.¹²⁰ In 1610, Ming officials reported the arrogance of Jianzhou ambassadors, who boasted the Jianzhou territory that had spanned over 900 li (50 m).¹²¹ Jianzhou also took more initiatives in ginseng frontier markets by raising prices.¹²²

Conclusion

In pre-modern period, the monopolization of “mountains, forests, lakes, and marshes” (shanlinsouze) by local lords often came hand in hand with the political centralization. When wars of high frequency called for economic resources and when the production of old agricultural fields fell short, local lords turned to reclamation of uncultivated lands, which used to be shared by every community member as common welfare. Such economic initiatives included disafforestation, clearing of public fields, enclosing of the forests, etc. In the Warring States period (476 BC-221 BC), the process of privatizing the uncultivated lands by the ruler not only expedited the disintegration of city-states, but also contributed essential economic resources

¹¹⁸ *Ming shilu dongbei ziliao ji*, 1848, 1853, 1951, 1964, 1987, 2043, 2060, 2069, 2099, 2155.

¹¹⁹ *Ibid.*, 1887.

¹²⁰ *Ibid.*, 2014, 2078.

¹²¹ *Ibid.*, 2030.

¹²² *Ibid.*, 2047.

for the ruler to finance the war.¹²³ While revenues obtained from the monopolization of non-agricultural resources facilitated military successes and political centralization of early autocrats, this economic process also gave rise to the early formation of the privy purse. In the first centralized dynasties of China, privy purses of the Qin and the Western Han were mainly composed of revenues derived from mountains, forests, marshes, seas, and lakes, parallel to the state treasury that comprised primarily of agricultural taxes.¹²⁴

Conquest and economic power constituted a mutually strengthening mechanism. In this section, I have demonstrated that besides his political and military strategies, Nurhaci also owed his early successes to economic strategies to monopolize the access to pearls, ginseng, fur and mining.¹²⁵ While increased military activities offered incentives to explore new economic resources, innovative economic initiatives increased the prospect of military success. In short, the privatization of economic resources created early incentives for political integration.

Like the political economic processes in Warring States period that led to early political centralization, the monopolization of natural resources not only provided Nurhaci essential military supplies, facilitating the early centralization, but also made revenues obtained originally in this process separate budgets for the ruler. After the Qing dynasty was founded in 1644, revenues obtained from transactions of ginseng and pearl and fur trade continued to contribute to

¹²³ Tatsuo Masubuchi, *Chūgoku kodai no shakai to kokka* (Tōkyō: Kōbundō, 1961), 267, 292, 302, 326.

¹²⁴ The idea that *sanyakakai* (mountains, wastelands, lakes, and seas) was the emperor's land spread to Japan since the seventh century when advanced Tang cultures and institutions attracted broad international interests. For a discussion of the influence of this idea on the making of Japanese emperorship since Taika reform until Heian period (794-1185) and on the making of the *ritsuryō* system, see Kikuo Morita, *Nihon kodai no ōken to sanyakakai* (Tōkyō: Yoshikawa Kōbunkan, 2009).

¹²⁵ ECCP 596.

the privy purse, a legacy of the political economic process during Manchu conquest.¹²⁶ Personal wealth of the ruler played a crucial role in early political centralization because political institutions of the early conquest regime were rudimentary, making the ruler's role essential. However, as I am going to demonstrate in the next chapter, as personal loyalty gave way to institutions and as agricultural taxes became the backbone of state's fiscal system, the importance of the ruler's personal wealth in state building was reduced to a separate fiscal bureau, the sole purpose of which was to defray everyday expenses of the imperial household.

¹²⁶ Torbert, *The Ch'ing Imperial Household Department*, 89-91; Chang, "The Economic Role of the Imperial Household in the Ch'ing Dynasty," *Journal of Asian Studies*, Vol. 31, No. 2 (Feb., 1972), 259-63.

Chapter Two

The Changing Landscapes of *Siden i ku* (Public Treasury): Fiscal Manchu State Formation in the Pre-1644 Period and the Historical Origin of the Imperial Fiscal Separation of Public Treasury and Privy Purse

As discussed in Chapter One, institutional innovations played a crucial role in the rise of Manchu power. The trademark innovation was the establishment of the eight banners system. Originating from Manchu hunting organizations, the banners first developed into a formal military institution and then became an all-inclusive system to integrate every element of the Manchu state. The eight banners system occupies a particularly important place in recent studies of Qing history. Considering power and identity was linked, this scholarship argues that the establishment of the eight banners system was instrumental to the Manchu state building, because it helped to “articulate a common Manchu ethnic identity,” the maintenance of which was crucial to the long-term success of the Qing rule.¹ However, left unexamined in this literature is the rule of the “eight privileges” that came with the establishment of the eight banners system, an economic principle that mandated eight equal distributions of revenues and resources among eight great families, in which the throne possessed only one share. This principle allowed Manchu princes to establish authority over the people and resources of their banner units, severely impeding the growth of public coffer and increasingly becoming a major hurdle to the building of the centralized throne.

This chapter focuses on the Manchu fiscal state building process in which the imperial fiscal separation took into shape. I will demonstrate that although instrumental to the state building in early conquest, the eight banners system became an obstacle to the continued success of the Manchu state because the feudal elements contained by the system were increasingly at

¹ Elliott, *The Manchu Way*, xvii.

odds with the centralizing imperial authority, the realization of which became an inevitable step toward the building of a centralized state. I will chart trajectories of the expansion of the public coffer of the Manchu state and examine how this expansion of agricultural revenues helped the throne to gain an upper hand over the Manchu nobility. Seeing the establishment of fiscal and bureaucratic system as crucial to state building, I will demonstrate how in early conquest the limited availability of revenues compromised the throne's state building efforts and how gaining control of new revenues with the conquest of regions with the majority agricultural population helped to relieve the throne from fiscal reliance on the rule of the "eight privileges." By 1653, a clear distinction was drawn between the Upper Three Banners and Lower Five Banners, marking the institutionalization of imperial authority and providing institutional bulwark for the separate budget for the crown. I argue that the imperial fiscal separation arose out of the throne's efforts to centralize his authority through bureaucratizing the administration, and this process was realized through taming the influence of the Manchu nobility, whose power was instituted by the "eight privileges," the economic principle derived from the eight banners system.

This chapter begins by discussing corvee labor duties paid by the population of the *jusen* category, which, I argue, helped meet fiscal needs of the administration of the regime before the creation of a formal and routinized taxation system. This chapter goes on to discuss changes to the base of public treasury of the regime after the siege of Liaodong in 1621. It shows that while the years 1621-24 saw the rapid growth and enrichment of the formal bureaucracy in the Manchu state, thanks to the increase in tax contribution of the Liaodong Chinese, this precocious fiscal experiment on the Ming model did not last long. Limited control of revenues made it impossible for the crown to establish a fiscal bureaucracy competent enough to execute tax-collecting duties, which resulted in the issuing of the fiscal policy in 1625 and a rapid expansion of princely estates

on the lands of subjugated Chinese. This, I argue, marked the failure of the crown's precocious efforts to expand his power by implementing a taxation system on the Ming model. This chapter then discusses the increasing portion of the lands under the crown's control following military successes and the creation of an imperial fiscal mechanism that made the crown the greatest beneficiary of wealth and power obtained from continued expansion of conquests. As the conquest further expanded, the crown renewed his efforts to expand the scale of formal bureaucracy by enhancing the centralized control of princely revenues and to facilitate the forging of a formal and routinized fiscal system of the state by intervening the autonomy of princely power within the princes' own banners. This chapter concludes at the symbolic moment in 1653, when the division between the Upper Three Banners (*shangsanqi*) controlled by the emperor and the "Lower Five Banners" (*xiawuqi*) controlled by the princes became institutionalized, marking the formal separation of the privy purse from the state treasury and the completion of the decades-long Manchu fiscal state formation process.

The *booi* and the *jusen*: The "Inner" and "Outer" Coffers before 1621

In early conquest, the regime ruled the subjugated population in large part along the Manchu and non-Manchu ethnic lines. In the fiscal arena, this policy was mainly reflected in the distinction between *jusen* and *booi aha* categories. While *jusen*, composed mostly of Manchus, paid mandatory corvee labors assigned by the regime to each *niru*, non-Manchu population were subjugated to be private household slaves. This section will address the forging of the distinction of the quasi-public and the private in its state's fiscal system, reflected in the distinction between *jusen* and *booi aha* categories.

To begin with, it is worth examining the meaning of *jusen*, a Manchu word that is crucial to understanding fiscal matters in pre-1621 period. In Manchu documents, the meaning of *jusen* was not only situation-oriented but also intricately tangled with the word *manju*, itself having multiple ambiguities yet to resolve.² A simple English translation of *jusen* is serf of the Manchus. However, this simple translation cannot tell us its historical evolution, from referring to Jurchen people in general to only those with lowly social status at a later time.³ More specifically, in pre-Conquest era, *jusen* used to refer to people of *Manju*, first a name of Nurhaci's tribe and later a word that involved broader geographical regions as conquests pushed borders outward.⁴ That was the time when the word *jusen* began to indicate the lowly social rank. This change of the meaning of *jusen* is reflected in a document that when a chieftain self-surrendered to Nurhaci, he said, "given our greater loyalty to you than others, please don't treat us like *jusen*."⁵

Abundant evidence has also shown that before 1621 the vast majority of the conquered population was enrolled as *jusen* affiliate to a *niru*-company, rather than as *booi aha*, namely household slaves. It is suggested in Manchu documents that to organize the conquered population into *niru*-companies occurred immediately after each successful conquest. For instance, in 1603, after Nurhaci conquered Hada tribe, he moved Hada people to regions adjacent

² For a detailed semantic analysis of the word *Manju* and its relationship with *jusen*, see Ishibashi, *Shindai chūgoku no shomondai*, 19-36.

³ Norman, *A Comprehensive Manchu-English Dictionary*, 222.; *Yuzhi wuti qingwenjian*, 10: 3; *Qingwenhuishu*. 1751. Reprint. (Haikou: Hainan chubanshe, 2001), 9: 24.

⁴ A-gui and Yu Minzhong eds. *Manzhou yuanliu kao*. 1783. Reprint. (Taipei: Wenhai chubanshe, 1967), 45. In 1619, the word *jusen* was used to indicate the Manchu state by then with all newly added territories since the conquest. This is reflected in the following quote: "We two states of Mongol and *jusen* enjoy the same clothing and customs, despite our different languages." See MWLD 99. In 1619, a document wrote, "all states that spoke the language of *jusen* have been conquered and unified." See MWLD 117.

⁵ *Manzhou shilu* 25; Wang, *Qingshi zakao*, 19.

to his residence and enrolled them in the already existing niru-population registration system.⁶ Applying the same rule to the vanquished Huifa tribe, in 1607 Nurhaci “disarmed its troops but enlisted its people.” Having conquered the powerful Ula tribe, in 1613 Nurhaci granted *niru* memberships to its “ten thousands of households.”⁷ While limited by sources we can not know for sure a universal rule that can certainly work on each case, we do know that before conquests extended to areas with non-Manchu population as a majority, the conquered population from other Manchu tribes was usually organized into *niru*-companies. They became *jusen*, rather than *booi aha*. At the early stage of Manchu conquests, an ethnic line between Manchu and non-Manchu was reflected in the differences of *jusen* and *booi aha*. The fact that *booi-niru* (companies of household slaves) did not appear in documents until the 1620s confirms that except in rare cases, the conquered Jurchen population who were in the same ethnic groups as the Manchu conquerors, were often organized as *jusen* affiliated to a *niru*-company.⁸

Having been granted a membership in a *niru*-company, a person from a conquered Manchu tribe lost the freedom of tribal life to be bound with public duties to the Manchu regime. In the pre-1621 era, such duties were not yet regularized but assigned based on changing needs of the conquest regime. The duties first included military services. Thanks to Korean diplomat’s observation report in 1595, we know that the vanquished tribal chieftain, later in Manchu *niru ejen* (military company headman), lived within the city walls in peacetime and was dispatched to lead a requested number of people from his own *niru* to perform military duties during the

⁶ Li Yanguang and Guan Jie, *Manzu tongshi* (Shenyang: Liaoning minzu chubanshe, 1991), 143.

⁷ Ibid.

⁸ Guo Chengkang, “Qingchu niulu de leibie,” *Shixue jikan* 1985 (6), 25-7; Zhang Jinfan and Guo Chengkang, *Qing ruguan qian guojia falv zhidushi* (Shenyang: Liaoning renmin chubanshe, 1988), 131.

wartime.⁹ Each *niru* also had to fulfill the logistical duties. This was reflected in a khan decree in 1615, which highlighted duties, rewards, and punishments for the fulfillment of requests. A *niru ejen* was punished by demotion if the supplies of armors, arrows, knives, guns, and saddles failed to meet the required standards.¹⁰ In 1618, as part of campaign preparation, each *niru* was asked to send fifty warriors, with ten of them working for defense and forty in combat.¹¹

Second, *jusen* also had to perform corvee labor duties in civilian areas upon requests of the regime. For example, in 1595, to collect ransoms for his men who were caught by Ming Liaodong guards for pirating ginseng, Nurhaci asked each *niru* to contribute either one person's labor, or a cow, or 18 silver tales.¹² During his stay in Nurhaci's headquarter in 1595, Shen Zhongyi saw a continuous stream of male adults (*nanding*) working to transport fence logs that were to be used for city construction: the assignment for each man was to help transport ten huge tree logs.¹³ In 1616, each *niru* was asked to send six strong horses and three shipbuilders. The goal by doing so was to gather one thousand horses and six hundred shipbuilders to make preparations for an upcoming military campaign.¹⁴ In 1621, right after Nurhaci took over Mukden, he decreed that every two *niru* dispatch one *niru-ejen* and one *jusen* to greet wives of *beile* princes (*fujin*) into the city.¹⁵

⁹ Shen Zhongyi, *Jianzhou jicheng tulu* (Taipei: Tailian guofeng chubanshe, 1971), 24.

¹⁰ MWLD 36.

¹¹ MWLD 54.

¹² *Jianzhou jicheng tulu*, 26.

¹³ *Ibid.*, 22.

¹⁴ MWLD 47.

¹⁵ MWLD 190.

The *jusen* was moreover seen working in agricultural fields. Unlike *booi aha*, they were not agricultural slaves completely deprived of individual liberty. However, unlike Chinese agricultural labors, they were also not land-holding peasants. Before 1621, as far as survived documents are concerned, there did not appear to exist a regular agricultural tax system in Jurchen society. Instead, public duties were collected in forms of corvee labors, shared equally by each *niru*, on certain public fields designated by the central authority. Such as in 1613, each *niru* was asked to send ten adult males and four oxen to cultivate a wasteland, products of which went to support future public duties of the regime.¹⁶ A similar decree can also be found in 1616, with an addition that sixteen officials and eight *baksi* (learned men)¹⁷ were charged of the management of the newly founded grain bureau.¹⁸

Although a formal tax system was still absent, public duties performed by *jusen* met the operational needs of the administration of the state. For the pre-1621 Manchu regime that remained peripheral and without an agricultural base, this method of soliciting public services actually enjoyed many benefits. For example, public services instilled in people a more concrete sense of the existence of a higher authority. Also, its administrative costs were comparatively low, because *niru*-companies provided means of administering. Moreover, this method did not bind people to any particular piece of lands, working just perfectly for a regime with an extremely low population-land ratio. Perhaps most importantly, although *jusen* were of the *niru*,

¹⁶ MWLD 19.

¹⁷ In Manchu, *baksi* means a learned man who has expertise in Mongol and Chinese languages. The word *baksi* later became an imperial title granted to scholar-officials who were brought into Manchu bureaus for positions that required a lot of translation and compilation work. These bureaus included Bureau of Documents (*wenguan*) founded in 1629 and its successor Inner Three Bureaus (*neisanyuan*) in 1636. For the history of the *baksi* as a Qing official rank, see Zheng, *Tanwei ji*, 195-99.

¹⁸ MWLD 37.

fiscally they provided service to the regime, an implicit bond of an individual with the later state, a public relationship that transcended any personal loyalty.

In stark contrast to public obligation of *jusen* to the regime, *booi aha* owed their duties only to their masters. In the previous literature, *jusen* and *booi* during the era of Manchu conquest are often mistaken as the same group of people. The differences in ways that they were respectively brought to the Manchu regime remained unspecified.¹⁹ The fact that *booi* were truly the master's men was due to their historical origins as well as the legacy of the conquest. In pre-conquest Jurchen society a tradition being cherished was that Jurchens never enslaved their own men.²⁰ This tradition likely played a role when it came to the categorization of the captured population. In other words, while the conquered from other Manchu tribes became *jusen*, enjoying similar status as old *jusen* of Nurhaci's original tribes, the non-Manchu conquered population, including the Chinese, Korean, and Mongol were subjugated as *booi* bondservants. Another reason that ethnic differences played such a big role in making the different categories of social statuses during early years of conquest may be that in Jurchen society a warrior was viewed more highly than an agricultural labor. Evidence does suggest that early Chinese and Korean bondservants were seen mostly working on agricultural fields, thereby liberating the Manchu *jusen* population from agricultural production to perform more military duties.²¹

Because of their lowly origins, *booi* bondservants were at the bottom of Jurchen society. But, their miserable conditions should not be overstated. Although individual fates of bondservants could vary hugely, one thing we are sure about is that because in early years of the

¹⁹ Du, *Baqi yu qingchao zhengzhi lungao*, 85.

²⁰ Wang, ed., *Chaoxian lichao shilu*, 127.

²¹ Teng Shaozhen, "Shilun houjinguo de xingcheng xingzhi jiqi tedian," in Ed. Wang Zhonghan, *Manzushi yanjiu ji* (Beijing: Zhongguo shehui kexue chubanshe, 1988), 76.

conquest *booi* were not obtained easily, their sheer number was limited, and each *booi* actually carried a market price, their value to their masters was a limitation on their maltreatment.²² Thus, more often, *booi* lived under the same roof with their masters, they ate together and labored together.²³ The actual ethnic composition of *booi* bondservants, however, became more complex as a result of social-economic changes taking place in late sixteenth-century conquest. While Chinese and Korean captives continued to be the major sources of *booi* bondservants, *booi* also included those impoverished *jusen* who failed to pay their debts as well as convicts.²⁴ Because the status was hereditary, and few were manumitted, their numbers grew over time.²⁵

Juxtaposed to corvee services provided by *jusen* to the regime was the rise of private landed estates owned by all ranks of Manchu conquest elites using *booi aha* as labor forces.²⁶ This dual fiscal system of the conquest regime was reflected in the observation report by Korean captive Yi Minwhan, who was brought to Hetu Ala in 1619 following a major victory of Nurhaci at Sarhu. His report provided a valuable insider's view of those privately owned landed estates, *tokso* in Manchu, which stood as tax-free zones: "Nurhaci and his sons, down to *jusen* commoners, all had slaves, *tokso*, and those who were in higher ranks had as many as fifty *tokso*. Slaves cultivated the lands and sent harvests to their masters. Military men only worked on their military skills and

²² *Ibid.*, 77.

²³ *Ibid.*

²⁴ Wang, *Qingshi zakaao*, 18; Zheng, *Tanwei ji*, 112.

²⁵ Such rewards included meritorious military service and passing a state-administered meritocratic exam. In the pre-1644 period, exams were held twice, in 1629 and in 1634. See Zheng, *Tanwei ji*, 113.

²⁶ Yi, Minwhan. *Jianzhou wenjian lu*.

did not work on agricultural fields, and they did not have to pay land rents or taxes.”²⁷

To be sure, a document in 1618 did show that 800 *booi aha* could be dispatched from the beile’s private estates to perform public duties assigned by the regime, such as drying grains for the public coffer harvested by Manchu *jusen* soldiers (*cooha*)²⁸, which very much resembled the way that the state requested *jusen* labors. However, such requests of using *booi aha* labors could not possibly be done without obtaining individual beile’s consent at first. In privately owned landed estates, since the master took the responsibility to provide food and other life essentials for his *booi* bondservants, as a return, he took whatever his own men produced. In other words, while bondservants were found to be working almost everywhere, all fruits of their labors belonged to their master.²⁹

In 1619, Nurhaci won a decisive battle at Sarhu, his first major confrontation with the Ming court. This victory had huge economic implication on the conquest regime. That year, Nurhaci took over seventy fortified towns, including Fushun, Kaiyuan, and Tieling. Tens of thousands of Chinese as well as Koreans fighting for the Ming were captured. These captives were distributed as *booi aha*, among the Manchu nobles and put to work on private landed estates as agricultural slaves.³⁰ This battle thus significantly expanded the *booi aha* population, fueled the growth of *tokso*, and meanwhile created a larger wealth imbalance among Manchus, imposing heavier corvee labor burdens on *jusen* commoners and making their livelihood even harder.

²⁷ Wang Zhonghan, *Qingshi yukao* (Shenyang: Liaoning daxue chubanshe, 2001), 5; Wang, *Qingshi zakao*, 16.

²⁸ MWLD 66.

²⁹ Zhou, *Qingchao xingqi shi*, 84-5.

³⁰ Wang, *Qingshi zakao*, 24.

In sum, within the early Manchu conquest regime *jusen* and *booi aha* co-existed as two different categories initially made on the basis of their ethnicity. Unlike the Manchu *jusen*, who performed public services for the conquest regime, *booi aha*, including Korean, Mongol and Chinese captives who labored in their master's private estates owed loyalty only to their masters. Although the Manchu ruler occasionally levied labor services of the *booi aha*, these were exceptional and required the consent of their masters. Thus, even in early days of the conquest, there had emerged a juxtaposition of the public coffer, sustained by the Manchu *jusen* population, with the private landed property of the Manchu nobility, maintained by using *booi aha* bondservants' labors.

The Manchu Siege of Liaodong in 1621 and the Changed Base of Public Treasury of Manchu Conquest Regime

The Manchu siege of Liaodong in 1621 not only signified a major military success for the conquest regime but also imposed a significant change on its fiscal system. For the first time, the Manchu regime took control of a region with a majority agricultural population. To consolidate its control, the conquest regime engaged to restoring social order, collecting taxes, and improving ethnic relations. Agricultural revenues taken from the Liaodong population helped expand the public coffer of the regime, facilitating the early development of the bureaucracy. This section will address the role played by the Manchu siege of Liaodong in 1621 in facilitating the expansion of the public coffer of the regime. Although the strong influence of the "eight privileges" in the distribution of resources of the regime, successful conquests, by bringing people and lands under the control of the regime, greatly expanded the public treasury of the regime and gave rise to the centralized throne.

Taking over Mukden, an area with the majority Han Chinese population, brought the conquest regime enormous administrative challenges. Concerned about Manchu brutality, thousands of Chinese flocked to nearby Korea and Shandong.³¹ Despite the conquest regime's gesture to restore order and the intimidation of its brutal punishments against captured escapees, the problem of the fleeing population remained. The losses severely threatened stability of Manchu rule and revenues.³² The attempted poisoning of Manchu water supplies caused panic, while popular revolts exhausted the regime's military capacities to suppress.³³

To restore social order, Nurhaci laid claim to vacated and uncultivated lands, equalized land shares, and conducted a universal redistribution of lands. "Masterless" lands, left behind by thousands of Liaodong people fleeing away, were transformed into state-controlled lands.³⁴ On July 14th, Nurhaci decreed reclamation of 300,000 *xiang* (a Chinese equivalent of 10,000 square meters) of wastelands in Haizhou and distributed them to Manchu soldiers in residence.³⁵ He then extended the offer of land to Han Chinese of the previous five Liaodong garrisons, asking each recipient to pay a quota of grain in tax and corvee labor duties in return.³⁶ In November, military duties were added to the mandatory service required from each adult male land

³¹ Kenneth M. Swope, *The Military Collapse of China's Ming Dynasty, 1618-44* (New York: Routledge, 2014), 37-8.

³² MWLD 423, 425, 450, 470, 488.

³³ MWLD 461.

³⁴ Swope, *The Military Collapse of China's Ming Dynasty, 1618-44*, 37-8.

³⁵ MWLD 219.

³⁶ MWLD 244.

recipient.³⁷ The land redistribution was carried out only on “masterless” lands, based on the spirit of bringing least disruption to the existing social order.³⁸

The conquered land and population in Liaodong brought invaluable revenues and manpower needed to build the public sector of the conquest regime. The land distribution and the subsequent tax collection were all patterned on the Ming model. Upon entering the Liaodong area, Nurhaci sought eagerly for previous tax books.³⁹ In March of 1621, the land quota that each adult male received settled on five *xiang* of grain field and one *xiang* of cotton field.⁴⁰ While the specific rate of grain tax for those reclaimed lands was unclear,⁴¹ we do know that those lands received tax exemption for the first harvest and began to turn in taxes in kind starting from the second.⁴² In addition to the taxes paid in return for the land received from the regime, Liaodong people were also obliged to pay corvee labor and military service assigned by the regime. The way that corvee labor and military service were collected also drew remarkably from the fiscal system of Ming garrisons in Liaodong.⁴³ For example, in Manchu-occupied Liaodong, while every one out of twenty male adults had to serve in army, the twenty adult males as a whole were responsible to provide the recruit of logistical supplies. The nineteen male adults who were not serving in army and providing the recruit with logistic supplies, were called the “surplus male

³⁷ MWLD 256, 263.

³⁸ Jin-liang, *Manzhou midang* (Taipei: Wenhai chubanshe, 1967), 60.

³⁹ Zhou, *Qingchao xingqi shi*, 266.

⁴⁰ *Ibid.*, 61; MWLD 220.

⁴¹ Teng Shaozhen, “Shilun houjinguo de xingcheng xingzhi jiqi tedian,” in Wang, ed., *Manzu shi yanjiuji*, 123.

⁴² Jin-liang, *Manzhou midang*, 61; MWLD 244.

⁴³ Li and Guan, *Manzu tongshi*, 203.

adults” (yuding), in Ming tax book.⁴⁴ The burden of corvee and military service was probably heavy, because while some corvee labors were requested on a regular basis, others came from emergent needs of the regime, such as wartime supplies of canons and construction labors for building city walls.⁴⁵

The availability of agricultural revenues fueled the early development of the bureaucracy of the conquest regime. Upon entering the Mukden city, Nurhaci ordered Chinese surrenders to turn over Ming legal books.⁴⁶ He then reaffirmed the Ming administrative system. To establish more local controls, the Manchu regime followed the Ming practice of organizing commoners under hundred-man chiefs (baizhang), who represented local matters to the state for administration.⁴⁷ By copying the Ming local administration and relying on local elites to govern the local society, the Manchu regime restored the social order and brought to itself agricultural revenues needed for further conquests. In 1621, to better handle ethnic relations, the crown founded the Bureau of Supreme Judges (Dutang yamen). This court was charged with providing residences for Chinese, handling escapees, transporting military logistic supplies, harvesting grains, and bargaining merchandise prices.⁴⁸ In 1622, twenty-four legal judges (duanshiguan) were appointed to supervise legal practices within banners.⁴⁹ Although those efforts to build up

⁴⁴ Ibid.

⁴⁵ MWLD 256, 290.

⁴⁶ Teng Shaozhen, “Shilun houjinguo de xingcheng xingzhi jiqi tedian,” in Ed. Wang Zhonghan, *Manzushi yanjiuji*, 124.

⁴⁷ MWLD 271.

⁴⁸ Yao, *Qingchu zhengzhishi tanwei*, 101. Also see MWLD 310, 318.

⁴⁹ Yao, *Qingchu zhengzhishi tanwei*, 82.

the bureaucracy were often compromised by *beile* princes' maneuvers,⁵⁰ they indisputably marked an important step of the crown toward a stronger and more centralized control of power.

The conquest of Liaodong changed the way that the regime governed also because the economic contribution by the conquered Liaodong population helped to bring commoner Manchus economic privileges as conquerors. Military recruitment of Chinese helped increase the size of the Manchu army.⁵¹ Because of taxes and corvee labors contributed by Chinese, the Manchu *jusen* commoners enjoyed less tax and service burdens. Although *jusen* still had to provide corvee services, they now could concentrate on the areas seen as the traditional work for being Manchu, such as digging ginseng, hunting, raising horses, escorting trading tours, baking seawater, etc.⁵² Another way that Manchu *jusen* commoners benefited from the conquest was that they took advantage of their privileges as conquerors to bully their Chinese neighbors. The *jusen* commoners often asked their Chinese neighbors to do farming work on banner lands and looted their clothing, food, firewood, and cattle.⁵³

Although the regime made progress in the state building as territories of the conquest regime expanded, still limited control of agricultural taxes restricted the development of political centralization. Without sufficient revenues to support the establishment of the bureaucracy, an economic rule of “eight privileges” (*bafen*), *jakun ubu* in Manchu, was established, which stipulated the equal distribution of spoils, lands, and people among top leadership. Originating from Manchu hunting tradition, the *bafen* principle was later applied to govern the distribution of

⁵⁰ Ibid., 107.

⁵¹ Jin-liang, *Manzhou midang*, 65.

⁵² Wang, *Qingshi zakao*, 20.

⁵³ MWLD 246.

booties from a military campaign. Valuables from booties such as gold, silver, and silk were assembled, equally distributed to each *hoiso beile*, namely the commander of a banner, and finally through each individual *beile* to hands of those who took a part in the successful campaign tour.⁵⁴ The rules were acknowledged by the conquest leadership by 1619 at the latest and perhaps as early as 1615 and were subsequently a set of overarching principles for organizing the putative Manchu state.⁵⁵ More specifically, this principle meant that the Manchu princes, who included Nurhaci's sons and nephews, were granted one share of the eight equal portions of the political, economic, and legal power of the Manchu State. This system was officially confirmed in March of 1622 that declared the eight *hosoi beile* the central committee of the Manchu state. Under this structure, decision on the imperial succession, state affairs generally, and serious legal cases not handled by lower courts were collectively made.⁵⁶

Manchu tribal interests, supported by this political arrangement, severely undermined imperial ambitions. Within his own banner, the *beile* prince's power was unparalleled. He was both the owner of largest estates and the master of the *booi aha* population within his own banner. To be sure, Manchu *jusen* commoners within a banner had to meet labor and other services demanded by the crown. But, it was the *beile* prince who represented his banner at the imperial conference and all public orders of the state had to be passed down through him. Therefore, under the system of the "eight privileges," although the emperor did enjoy more public authority and his own yellow banner was widely acknowledged as being more superior,

⁵⁴ MWLD 95.

⁵⁵ This estimate is made according to the fact that the term "eight beile princes" (*ba beile wang*) first appeared in Yi Minwhan's eyewitness account in 1619. While the date could be earlier, it should not be earlier than 1615, because the eight banners system was not formally established until then.

⁵⁶ MWLD 345-48.

he could not make arbitrary decisions. All matters of state were discussed with the seven *beile* princes at first.⁵⁷ The Manchu emperor's power was so limited that a later Chinese advisor of the Manchu court quip that the crown was no different from a *beile* prince of his own yellow banner.⁵⁸ This consultative nature of the feudal confederacy of the early Manchu state, formalized with the establishment of the eight banners system, buried seeds of the future political crisis.

The rule of the “eight privileges” compromised the building of the centralized state also because it gave rise to the problem of tax evasion. Under this political framework, economic gains from successful conquests did not all go to the public coffer. Instead, some captives became *booi aha* of the individual prince, rather than taxpayers of the regime, and part of revenues went to the prince's private estates.⁵⁹ This political arrangement made it difficult to keep the growth of the public sector of the regime at the same pace with territorial expansions. As conquests further expanded, it became an increasingly troublesome problem that some princes kept booties and harvests such as furs, pearls, and nuts collected in their banner in their banner coffers, instead of submitting them to the public coffer of the state.⁶⁰

Tokso in 1625: the Rapid Growth of Manchu Private Landed Estates and the Shrinking Public Treasury of the Manchu State

In addition to the restraints of limited revenues on the bureaucratic development, war expenses made the financial difficulty of the regime even worse. Finding itself in enormous

⁵⁷ Meng Sen, “Baqi zhidu kaoshi,” in Meng Sen, *Mingqing shi lunzhu jikan*, 218.

⁵⁸ Luo Zhenyu, ed., *Tiancong chao chengong zouyi* (Taipei: Tailian guofeng chubanshe, 1968), 276.

⁵⁹ Du, *Baqi yu qingchao zhengzhi lungao*, 99.

⁶⁰ MWLD 412-13.

financial difficulties, the regime turned to exploit the Chinese to greater extent. Faced with poor economic conditions, in 1622 Nurhaci issued the order that Chinese and Manchus lived, farmed, and ate together as a way to relieve the problem of grain shortage.⁶¹ The Manchus living with the Chinese in co-occupant units frequently regarded their Chinese household not as equal partners but as servants, taking for granted the use of the oxen of Chinese family and send their Chinese neighbors on errands.⁶² This policy immediately provoked Chinese complaints, intensifying the ethnic tension. The number of hate-crimes committed by Chinese against Manchus escalated.⁶³ Increasing number of people fled from the Manchu brutality, bringing down the agricultural production down to the pre-1621 level.⁶⁴

The problem of grain shortage forced the regime to step back from newly established bureaucratic administration and instituted the policy of subjugating all the Chinese population under Manchu princes' servitude. The years 1624-25 witnessed rapid growth of Manchu princes' private landed estates and increased uses of Chinese as agricultural slaves. When tax collection from agricultural production of the Ming model could not meet the requirement of the state's budget, the old mode of production, featured by a promotion of the growth of privately owned landed estates and the using of forced bondservant labor, returned.⁶⁵

Although temporarily helped ease the fiscal hardship, the policy of 1625 fueled the expansion of landed estates privately owned by Manchu *beile* princes. According to this policy,

⁶¹ Jin-liang, *Manzhou midang*, 73.

⁶² Roth, "The Manchu-Chinese Relationship," 16.

⁶³ Zhou, *Qingchao xingqi shi*, 345.

⁶⁴ *Ibid.*, 347.

⁶⁵ Zhou, *Qingchao xingqi shi*, 347, 351.

all Chinese and their lands were reorganized into equal-sized landed estates, each equipped with 100 *xiang* of lands, 13 adult males, and 7 oxen. These new estates were then distributed to all Manchu military nobilities based on their ranks.⁶⁶ Unlike their status defined in the 1621 decree, the 1625 policy completely subjugated the Chinese population in Liaodong as serfs of the Manchu nobility, no longer under the registers of the state's taxation system.⁶⁷ This policy granted more economic autonomy to *beile* princes. The economic power of Manchu nobility soared, at a price of undermining the public coffer of the regime. On the newly formed princely estates (tokso), tax-collecting power fell into hands of *beile* princes, accelerating fiscal decentralization.⁶⁸

In short, after conquest expanded to Liaodong, the Manchu regime for the first time encountered the challenge of governing a region with the majority Han Chinese population. While the crown attempted to reconfirm the role of Ming administrative system and apply it to rule Chinese, hampered by political instability, fleeing population problems, and ethnic tension, tax collection could not recover to the level of the pre-1621 period. In 1621-25, the regime suffered extreme grain shortage and the insufficient development of the tax-collecting bureaus worsened the problem. To meet financial needs of military emergency, the crown had to reorient his fiscal plan back to the "eight privileges" principle by subjugating Chinese to be agricultural slaves on private princely estates. Rapid developments of princely estates in 1625 thus marked the defeat of the crown's precocious efforts to acquire greater power through the instruments of the bureaucracy. As the economic underpinning of the eight banners system, after Manchus

⁶⁶ MWLD 644.

⁶⁷ Wu Tingyu et al eds., *Qingdai manzhou tudi zhidu yanjiu* (Changchun: Jilinwenshi chubanshe, 1993), 29.

⁶⁸ Meng, *Mingqingshi lunzhu jikan*, 233.

entered Liaodong the “eight privileges” principle became increasingly at odds with the crown’s centralizing desires. Initially as the most important instrument to facilitate the early Manchu state formation, as conquests expanded the nature of the eight banners system changed significantly, increasingly becoming a hindrance to the fiscal reinforcement of the state.

The Changing Nature of the Eight Banners System: the Role of Chinese and Mongol Banners in Expanding the Public Treasury of the Manchu State

When Abahai ascended to the throne in 1627, what he took over from his father was a devastated economy and enormous ruling challenges. That year saw continued agricultural failures, famine bringing up food prices, and food riots.⁶⁹ Intimidated by the oppressive Manchu policy in 1625, more Chinese fled, the incentive to work dropped, and harvests hit a new low.⁷⁰ Faced with the challenges, upon his succession Abahai tried to solve the state’s financial problems at first by changing his ethnic policy. In 1627, he decreed that every Manchu official was only allowed to own eight Chinese serfs and two oxen; the rest of the Chinese population should live in separate quarters (*fentun bieju*) and register as the state’s taxpayers (*bianhu*).⁷¹ He also stressed that agricultural production should be prioritized over constructions; corvee labor duties of the Chinese population should be cut down; and that Manchu soldiers should prepare their own logistics.⁷² To ease the grain shortage crisis at home, Abahai requested to borrow grains from Korea.⁷³

⁶⁹ MWLD 857-8.

⁷⁰ MWLD 858.

⁷¹ *Taizong shilu* 5-6.

⁷² *Taizong shilu* 5.

⁷³ MWLD 876.

Also taken over from his father's reign was the continued functioning of the overarching principle of the "eight privileges" in the Manchu state system. In fact, all signs showed that compared to his father who ruled through his charismatic authority, Abahai faced even more challenges of establishing his authority over the other *beile* princes, especially given his controversial succession.⁷⁴ To make things worse, on his deathbed, Nurhaci issued a set of instructions that granted more economic and political power to the *beile* princes with the "eight privileges." He believed that it was a collegial rule, rather than an imperial system, in which all the banner princes were to have an equal voice in policy formation, that helped guarantee the political success of the Manchu state. He urged the various princes to share equally the wealth acquired as their state expanded, and to remonstrate with each other if any wrongdoing occurred. In 1627, the collegial rule was the political ethos that dominated the state. Upon succession, Abahai confirmed his intention to continue this policy in a solemn oath taken with other banner leaders that they would work together to carry on the great work of the founder.⁷⁵

As the state expanded with a string of new conquests, this principle of collegial rule made *beile* princes the equal beneficiaries with the throne of all subjugated people and lands. This exerted huge restraints on the crown's efforts to acquire greater authority. In 1634, in responding to a criticism that the Manchu state cared more about taking wealth for the ruler alone rather than for building a stronger public coffer, Abahai's Chinese advisor explained, "Because lands of our state have not expanded enough and people are still struggling for existence, the day that Ming

⁷⁴ Yao, *Qingchu zhengzhishi tanwei*, 114. For the debate on Abahai's succession process, see Chen Wenshi, "Qing taizong shidai de zhongyao zhengzhi cuoshi," in Chen Wenshi, *Mingqing zhengzhi shehui shilun*, 424-33.

⁷⁵ *Taizong shilu* 4.

taxation system be applied in our state has not come.”⁷⁶ In 1620-30s, this immature fiscal system left Manchu state no choice but to adopt a fiscal policy called “raising people by eight banners” (*baqi fenyang guoren*; *Ma. ujimbi*), namely to let the eight *beile* princes share both burdens of state administration and the power of the state.

Both as the effect and the economic buttress of the eight banners system, the principle of “eight privileges” nevertheless created an irreconcilable contradiction between the ambitions of the crown to centralize his power and feudalism clan rule that saw an increasingly centralized crown’s power as a threat to their own existence. The banner rulership and privileges were inherited. The princes competed with the crown to bring more people and lands under their authority, while the loyalty of bannermen accrued to the princely banner commanders.⁷⁷ While Nurhaci enjoyed ultimate discretion to arbitrate the decision made by “the four senior *beile*” (*si da beile*) and “four junior *beile*” (*si xiao beile*), in early years of Abahai’s rule the new crown could not do the same because of the increased princely influence.⁷⁸ As Manchu khan, Abahai did not have the power to make a military decision on his own. In May of 1627, after he failed to persuade the other three *beile* princes, he had to lead his own banner to attack the Ningyuan city.⁷⁹

Abahai’s subsequent march from collegial rule to centralized imperial rule took more than one decade to complete. Especially crucial to this change was the large-scale incorporation of the Chinese and Mongol population. After 1627, the conquest enterprise of Manchus entered a

⁷⁶ *Taizong shilu* 301.

⁷⁷ Du, *Baqi yu qingchao zhengzhi lungao*, 29-30.

⁷⁸ ECCP 597.

⁷⁹ *Taizong shilu* 38.

golden era, marked by a string of new military successes to regions with the majority Chinese and Mongol population. That year, to avoid confrontations on two fronts, Abahai negotiated a successful peace deal with the Ming general Yuan Chonghuan before waging a successful punitive war against the Korean kingdom.⁸⁰ Then, in 1629, “in order to replenish his coffers,” Abahai broke the treaty with the Ming and launched an ambitious attack on Peking through the territories of his allies, the Tumed and Kharachin Mongols.⁸¹ In 1630, on his way back to Mukden, he went on to conquer Luanzhou, Qian’an among others.⁸² The year 1631 saw his splendid victory in the siege of Dalinghe. Confronted with the daunting administrative challenge to govern hundreds of thousands of subjugated Chinese, Abahai began to envision the strategy to establish Chinese banners as a new approach to building the state.⁸³ In 1632, Abahai made by then his most aggressive advance in Inner Mongolia. After defeating the Chahar Mongols, the strongest of the Inner Mongolian tribes, he won allegiance of most Mongol tribes by 1634.⁸⁴

These military successes brought about a significant change to the previous structure of the eight banners system. The first was the addition of the eight Mongol banners. Although there were Mongol tribes in small numbers pledged allegiance to the Manchu regime as early as in 1616, it was only in 1621 that two Mongol *niru*-companies were formed from 645 Mongol households of the Kalga tribe brought to the Manchu state.⁸⁵ The years since 1622 saw a large-scale incorporation of the Mongol population to the Manchu regime. In 1631 two separate

⁸⁰ ECCP 2.

⁸¹ Ibid.

⁸² Chen Jiahua and Fu Kedong, “Baqi hanjun kaolve,” in Ed. Wang, *Manzushi yanjiuji*, 290.

⁸³ MWLD 1131-57.

⁸⁴ ECCP 2.

⁸⁵ Yao, *Qingchu zhengzhishi tanwei*, 158; Wang, *Qingshi zakao*, 119.

Mongol banners (*menggu erqi*), detached from the Manchu banners, were established.⁸⁶ To attract more Mongol tribes to join the regime, Abahai implemented a series of policies that promoted the Manchu preferential treatment of Mongols, such as to let Mongol banner operate independently under officers of the same nationality and through the imperial Manchu-Mongol marriage alliance programs.⁸⁷ In 1635, the Mongol banners expanded to eight, consistent with the already existing eight Manchu banners.⁸⁸

Compared to Mongol banners, the founding of Chinese eight banners took a similar trajectory but with more detours. For first few decades in the history of the Manchu conquest, when it came to the issue of Chinese captives the usual approach adopted by the Manchu regime was simple but brutal: either to kill them all or to subjugate them as bondservants.⁸⁹ The first significant change occurred after the siege of Liaodong in 1621. Since Abahai assumed his rule in 1627, there became a clear tendency that Chinese institutions were at rise in the Manchu state machinery. The year 1628 saw the first civil service exam organized by the Manchu regime to select Chinese talents with *booi* bondservant statuses to serve in Manchu bureaus.⁹⁰ Meanwhile, fierce battles made Abahai have long realized the importance of canons. To increase Manchu combat capacities, he decided to establish a banner of artillery, composed merely of Chinese soldiers.⁹¹ As the conquest regime expanded to the Ming territories, the Manchu ruler gradually

⁸⁶ *Qingchu zhengzhishi tanwei*, 158-59.

⁸⁷ *Ibid.*, 159.

⁸⁸ *Ibid.*, 159-60.

⁸⁹ MWLD 62.

⁹⁰ *Qingchu zhengzhishi tanwei*, 161.

⁹¹ *Ibid.*, 164.

turned from the old co-habitancy policy of Manchus and Chinese to the idea of establishing separate Chinese banners. In 1637, Chinese banners increased to two, four in 1639, and finally eight in 1642. To be sure, these major additions of Chinese and Mongol banners did not fundamentally change the predominant role of the “eight privileges” in the administrative structure of the Manchu state. However, nuanced arrangements that deviated from that principle helped reduce the influence of the Manchu clan rule while increase the throne’s power.

While it has been well known that eight Mongol banners were formally established in 1635, seldom discussed is the establishment of three additional Mongol banners that did not fall in the jurisdiction of the “eight privileges.” In Chinese documents, the three additional Mongol banners were called “outside vassal Mongol banners” (*waifan menggu*). What made the three outside vassal Mongol banners different was that they were under the throne’s direct control. A glance at the percentage of the three additional Mongol banners occupied in all Mongol banners may give us a clearer sense about the influence of the three banners in increasing the power of the throne. While the total number of male adults of the eleven Mongol banners formed in 1635 was just 16,953, the three outside Mongol banners had 9123, taking nearly half of the total.⁹² Later evidence also suggests that this practice as to the organization of Mongol banners later became a norm. For example, in September and October of 1636, when Mongol banners took new members twice respectively with 19,531 and 22,380 households, they were organized into eleven Mongol banners, rather than eight.⁹³ Like their Manchu counterparts, while Mongol bannermen received banner lands (*qidi*) from the regime, they had to fulfill their tax and military

⁹² Qi Yunshi, *Huangchao fanbu yaolve* (Taipei: Wenhai chubanshe, 1965), 21.

⁹³ Tayama, *Shindai ni okeru Mōko no shakai seido*, 79-81.

obligations to the throne.⁹⁴ In addition, in 1636 the three outside vassal Mongol banner leaders were granted imperial titles by the throne.⁹⁵ Since imperial titles came directly from the throne, this titling system helped instill in the Mongol banner leaders a tangible sense of personal loyalty to the throne.⁹⁶ All of these helped to enlarge the crown's personal authority and to gain an upper hand over the princes.

Similar special arrangements that favored the expansion of the throne's power can also be found in trajectories of the establishment of the Chinese banners. In 1633, after Kong Youde, Geng Zhongming, Shang Kexi and Shen Zhixiang, the four high-ranking frontier officials of the Ming, shifted loyalty to Manchus, they were organized into special Chinese banners that fell outside of the jurisdiction of the "eight privileges." In Manchu, the relationship between Chinese bannermen and their Manchu banner leader was called *ujimbi*, namely a paternal relationship in which the Manchu banner leader was the giver of a livelihood. However, the Chinese bannermen who were in the rank of special Chinese banners were different, because the sole authority for them was the Manchu imperial court.⁹⁷

To sum up, in this section, I have examined the nuanced changes made by the crown on the "eight privileges" principle when establishing Chinese and Mongol banners and how these nuanced changes, by bringing more lands and people under the crown's control, strengthened the

⁹⁴ *Taizong shilu* 70, 206.

⁹⁵ Du, *Baqi yu qingchao zhengzhi lungao*, 112.

⁹⁶ For an example of how the imperial title-granting helped facilitate the formation of Qin state (221-206 BC), the first Chinese unified empire, see Nishijima Sadao, *Chūgoku kodai teikoku no keisei to kōzō: nijittō shakusei no kenkyū* (Tōkyō: Tōkyō daigaku shuppankai, 1961).

⁹⁷ Zhang and Guo, *Qing ruguanqian guojia falv zhidushi*, 398-404; Chen Jiexian, *Huangtaiji xiezhen* (Taipei: Yuanliu chubanshe, 2004), 161-62; Chen, *Mingqing zhengzhi shehui shilun*, 2: 481.

public authority of the crown. While the first half of Abahai's rule (1627-1635) saw a string of new conquests that brought more lands and people under the control of the Manchu regime, it also saw the increasing conflicts between the ambitions of the crown to increase his own power and the princes who saw the sustaining of the "eight privileges" as best to their own interests. To counter the princely decentralization, the throne made conscious efforts to build up a stronger bureaucracy. Particularly thanks to the large-scale incorporation of the Chinese and Mongol population into the Manchu regime during this period, through special arrangements on the distribution of ownership of Chinese and Mongol banners the throne began to break up the dominance of the "eight privileges" in the political system and to exceed his own power over the princes by controlling more people, lands, and revenues.

Abahai's Centralization Measures: the State's Intervention of Banners' Revenues and New Development of Public Treasury

In addition to making use of Chinese and Mongol banners as I discussed above, the crown's efforts to increase his own power also included breaking up the administrative autonomy of the prince's patrimony by sending the bureaucracy to arbitrate banner affairs and bringing banners' revenues under the bureaucracy's surveillance. Upon his succession, to demonstrate his superior status to the other princes, Abahai changed colors of the two banners under his control from plain white and bordered white to plain yellow and bordered yellow.⁹⁸ In 1627, Abahai established eight senior ministers (*ba dachen*) and eight banner Lieutenant-generals (*gusan i ejen*) to be dispatched to each banner under the guise of assisting *beile* princes on banner

⁹⁸ Xu Kai, "Qingdai baqi zhidu de biange yu huangquan jizhong," *Beijing daxue xuebao* 1989 (5), 92.

affairs.⁹⁹ He further established the new offices of sixteen senior officials (*shiliu dachen*), designed to work with banner leaders on banner military affairs and judicial inquisition.¹⁰⁰ Through these arrangements, the imperial power began to make a strong presence within banners. The old political order in which princes had hereditary control over their bannermen and enjoyed absolute administrative autonomy within their banners began to be challenged.¹⁰¹

As territories of the conquest regime expanded, Abahai acquired a greater fiscal base to carry his centralization agenda even forward. In 1629, the Three Inner Courts (*nei san yuan*), a modified version of the previous Literary Office (*wenguan*), were established, charged with offering administrative advice and secretarial assistance to the crown.¹⁰² Thereafter, this literary bureau became increasingly attractive to Chinese talents who were familiar about Confucian statecrafts and offered them an opportunity to play an advisory role in decision-making of the Manchu court. The year 1631 further saw the establishment of Six Boards (*liubu*; *Ma., ninggun jurgan*) on the Ming model, a milestone of developments of the administrative machinery of Manchu state. Upon his Chinese advisor's advice, Abahai went on to establish the Censorate (*ducha yuan*) in 1636, an independent bureau that supervised and impeached misconducts of Manchu nobilities and state officials.¹⁰³ Despite the Manchu dominance, the staffing of the Six Boards did enjoy a broad ethnic representation. More importantly, for the first time Chinese

⁹⁹ *Taizong shilu* 6.

¹⁰⁰ *Ibid.*

¹⁰¹ For a discussion of the actual overlapping staffing during Nurhaci's reign between banner officers and court officers, see Chen, *Mingqing zhengzhi shehui shilun*, 437.

¹⁰² Zhang and Guo, *Qing ruguanqian guojia falv zhidushi*, 83-6.

¹⁰³ See Xu Mingyuan's memorial dated February 22, 1634, in Luo, ed., *Tiancong chao chengong zouyi*, 399-401.

advisors made their way into the top administrative bureaus of the Manchu court and later trajectories of developments of Manchu state did prove that they were the best allies to Abahai's scheme of centralization.¹⁰⁴

As Abahai took those forceful steps to subdue the powerful *hosoi beile* princes and placed bureaucratic constraints on them, the principle of the “eight privileges” itself began to change. In 1631, Abahai made a major modification on this principle by granting imperial protection of the individual who stepped forward to be open about any misconduct of *beile* princes.¹⁰⁵ This revision on the “eight privileges” began to shake loose the autonomy of the prince's patrimony and thereby placed the prince under the surveillance of the state's laws. In 1634, Abahai began to revise the Manchu time-honored practice that the eight princes should share power and wealth equally, and replaced it by the one that any benefit acquired from conquests should go to the “deficient banners” (*buzu zhi qi*) at first, rather than to every banner equally.¹⁰⁶ This change gave the Manchu emperor the discretion to decide which banner should be considered as “deficient,” representing the start of the imperial intervention of the economic jurisdiction of the “eight privileges.” In 1635, the state's law further deemed the act of hiding the population as bondservants in order to evade the state's taxes, which widely prevailed in banners as a way to increase the princes' personal wealth, as illegal.¹⁰⁷ By making those profound

¹⁰⁴ For a chart of Manchu, Chinese, and Mongol officials who were appointed to Six Boards in 1631, see Zhang and Guo, *Qing ruguanqian guojia falv zhidushi*, 55.

¹⁰⁵ *Taizong shilu* 153.

¹⁰⁶ *Qingchu neiguoshiyuan manwen dang'an yibian* (Comp. Zhongguo diyi lishi dang'anguan. 3 vols. Beijing: Guangming ribao chubanshe, 1989), 1: 111.

¹⁰⁷ *Ibid.*, 1: 148. For a decree concerning this problem in 1635, see Nobuo Kanda, Jun Matsumura, and Hidehiro Okada eds., *Kyū Manshūtō* (Tōkyō: Tōyō bunko, 1972), 61. For a legal case in 1639 concerning the state's intervention of the tax evasion problem by hiding

revisions on the Manchu “eight privileges,” the imperial power strengthened its control over the clan rule. The feudal and decentralizing tendency of the clan rule, formed and buttressed by the eight banners system, was effectively constrained.

Perhaps the best example of the rise of the imperial power was Abahai’s success in the series of political persecutions against his brothers and nephews. In 1630, on the plea of Amin’s defeat in Yongping, Abahai deprived him of command over the Bordered Blue Banner (*xianglan qi*) and gave it to his younger brother, Jirgalang, a devoted follower of Abahai himself.¹⁰⁸ As Surhaci’s son and Nurhaci’s nephew, Amin had been vulnerable to losing his power, despite his outstanding military achievements. The fall of Amin cleared the way for Abahai to consolidate his powers over the princes. In 1631, he found an opportunity to censure his half-brothers Manggultai and Degelei. The following year both were reduced in ranks to the “seats below the throne to the right and left” and more significantly they lost the control of their Blue Banner.¹⁰⁹ Abahai took their Plain Blue Banner and reassigned its people to the Yellow and Bordered Yellow banners that he and his son controlled.¹¹⁰ Through such means Abahai seized control of three of the eight banners, tamed his rivals, and concentrated the power of the bureaucracy in his

people from being registered as the state’s taxpayers, see *Shengjing xingbu yuandang*, 181. The solution of this problem even left a legacy on later history. That a state’s official was only allowed to have a certain number of household servants became institutionalized during Kangxi period (1662-1722). See Fu-ge, *Tingyu congfan*. (Ca. 1860. Reprint, Beijing: Zhonghua shuju, 1997), 117.

¹⁰⁸ ECCP 9.

¹⁰⁹ *Ibid.*, 562.

¹¹⁰ For the specific changes of banner affiliations of people in plain yellow, bordered yellow, and plain blue banners, see Du, *Baqi yu qingchao zhengzhi lungao*, 153-55.

own hands.¹¹¹ While the previous scholarship on the history of Abahai's reign has been focusing on the factional strife, it's also crucial, I suggest, to understand the court struggles in the context of the expansion of the economic base of the throne's power. Abahai would not successfully subdue the Manchu nobility without the stronger bureaucracy, made possible by the significant expansion of revenues brought under the throne's control.

In this section, I have examined the bureaucratization of the eight banners system and the expansion of Chinese bureaucratic organizations in the administration of the Manchu regime. The overall bureaucratization of the Manchu regime under Abahai's reign, I argue, was made possible by expansion of conquest and helped facilitate the strengthening of the imperial authority. The strengthened public authority further allowed the crown to modify the "eight privileges" principle and extend his power to banner affairs. Perhaps a best place to look at the strengthened imperial authority was Abahai's success in series of political persecutions against his brothers and nephews.

The Formalized Division Between Upper Three Banners and Lower Five Banners in 1653 and the Institutionalization of the Fiscal Relationship Between the Imperial Household and the Government

The public/private division in Manchu state system existed long before the formal establishment of the Imperial Household Department (*Nei-wu-fu*). In the early conquest era, this division was reflected in the separation of *jusen* and *booi aha* categories, with the former performing public duties to the regime and the latter lending personal loyalty only to their masters. As conquests expanded, in response to the increasing complexity of administrative tasks, the crown made political innovations by institutionalizing the Manchu traditional hunting-military organizations, making the eight banners system the basic organizational framework of

¹¹¹ ECCP 1.

all of Manchu society. Part of this process was to organize household bondservants into *booi-banners*.¹¹² In replacement of the old distinction made according to ethnic differences, a new division between *booi niru* (inner companies) and *tulergi niru* (outer companies) emerged.¹¹³

Although the division between “inner” and “outer” in administrative and fiscal terms was not new to the conquest regime, the imperial fiscal separation between the privy purse and the state treasury, however, came as a result of the eventual triumph of the throne over the Manchu nobility to establish his absolute authority. Decades before Manchus took over China in 1644 saw the crown’s continuous endeavors to tame the Manchu nobility, to build up the bureaucracy, as well as to expand fiscal revenues serving for the ends of the centralized throne. Having been constantly compromised by the decentralization of the princes, however, the crown’s endeavors eventually succeeded in 1653, followed by the formalization of the basic division between the Upper Three Banners controlled by the crown and the Lower Five Banners controlled by the princes.¹¹⁴ This result also institutionally changed the status of bondservants in the crown’s patrimony. After Imperial Household Department was formally established, bondservants of the Upper Three Banners became staffs of the crown’s personal bureau.¹¹⁵

This section seeks to understand the making of the organizational framework of the imperial fiscal separation in the context of the Manchu state formation. I argue that while Abahai’s efforts to centralize his power effectively placed the feudalism tendencies of the Manchu nobility under control, such efforts did not fundamentally change the role played by the

¹¹² Zhang and Guo, *Qing ruguanqian guojia falv zhidushi*, 192. For documental evidence of the existence of Jin khan’s *booi-niru* in 1629, see Zheng, *Tanwei ji*, 115.

¹¹³ Guo Chengkang, “Qingchu niulu de leibie,” *Shixue jikan* 1985 (4).

¹¹⁴ Torbert, 1977: 21; Qi, *Qingdai neiwufu*, 38; Spence, *Ts’ao Yin and the Kang-hsi Emperor*, 10.

¹¹⁵ Zheng, *Tanwei ji*, 115.

“eight privileges” in the Manchu political system until Manchus took over national economy. The economic gains out of becoming a national regime created remarkable expansion of the state’s coffer, enabling the power of the crown, for the first time since the conquest, to surpass the influence of the Manchu nobility.

Despite Abahai’s gains, the fashioning of imperial power was not completed within his reign. During the last few years of Abahai’s reign, imperial decisions still had to be made by the joint committee of four senior *beile* princes (*si da beile*).¹¹⁶ Although the incorporation of Chinese and Mongol banners did bring to the crown the control of additional revenues and people, the crown’s advantage in terms of the sheer number of the banners he possessed was not dominant. A number count of banners in the last few years of Abahai’s reign reveals that while the number of *niru* that he and his son controlled was 55, this number for two red banners was 54.¹¹⁷ The limits of the accomplishment made by Abahai toward a centralized throne were best reflected in the succession crisis following his death in 1643. Instead of by the deceased crown’s testamentary edict, his son’s succession was decided by a joint conference of powerful nobles.¹¹⁸

Abahai’s centralization efforts met their limits, because the crown had not taken control of an economy strong enough to build an efficient bureaucracy. This inevitably led to the economic reliance of the crown on financial supports of the princes. At the eve of 1644, the conquest regime still struggled to survive its wrecked economy. After Manchu siege of Jinzhou in March 29, 1642, the regime encountered a severe grain shortage. To accommodate the newly

¹¹⁶ Yao, *Qingchu zhengzhishi tanwei*, 253.

¹¹⁷ *Ibid.*, 252.

¹¹⁸ For scholarly debates on the Shunzhi emperor’s controversial succession process, see Wang, *Qingshi zakao*, 1957: 147-193; Robert Oxnam, *Ruling from Horseback: Manchu Politics in the Oboi Regency, 1661-1669* (Chicago: University of Chicago Press, 1975), 38-40; Yao, *Qingchu zhengzhishi tanwei*, 254-61.

subjugated 30,000 people in the difficult situation, Abahai was left no option but to turn to the princes for help.¹¹⁹ The meager relief funds that the state's coffer could afford made Manchu economy also vulnerable to natural disasters. The year 1642 also saw a severe famine, resulting in inflation of rice prices, deserted lands, and starvation.¹²⁰ Restricted by its tax-collecting capabilities, the state fell into a vicious cycle: while a weak state's coffer confined the state's ability to collect taxes, insufficient tax collection in turn held back the growth of the bureaucracy, resulting in a heavy reliance on financial contributions from the princes.¹²¹

Systematic efforts were done immediately after Manchus took over Beijing to restore social order and to make sure tax collection. Manchus' commitments to facilitating economic recovery were reflected in its welcome of Ming officials to work for the new government.¹²² The government also demonstrated its genuine concern to restore the devastated economy by giving people a relief (yu min xiuxi). It announced the cancelation of the notorious Ming Liao tax (liaoxiang), an additional tax created to finance military activities of the Ming in Manchuria, which ended up to be a trigger of popular discontents and a catalyst to Ming's downfall. With this extraordinary tax being removed, the new government then actively engaged in regularizing

¹¹⁹ *Shin'yo jokei* (Seoul: Keijo Teikoku Daigaku Hobun Gakubu, 1935), 425.

¹²⁰ *Ibid.*, 451.

¹²¹ Such paradoxical combinations in Manchu state have been characterized by Franz Michael as "dualism of bureaucratic and feudal form of government." See Michael, *The Origin of Manchu Rule in China*, 19. Such contradictions have also been identified in later Qing state. In light of Weberian concepts of patrimonialism office of the monarchy and the formalized bureaucracy of the state, Philip Huang argues that instead of either single type, it was the paradoxical combination of patrimonialism with bureaucracy that defined the characteristic of the Qing state system. See Philip Huang, *Civil Justice in China: Representation and Practice in the Qing* (Stanford: Stanford University Press, 1996), 230.

¹²² Wakeman, Jr., *The Great Enterprise*, 416. For a documental example, see Zheng Tianting ed., *Mingqing shi ziliao* (vol.2, Tianjin: Tianjin renmin chubanshe, 1981), 4.

tax collection by establishing a taxation system on the Ming model. In 1644, the government announced that the tax rate returned to the 1573 level, a remarkably low tax rate since the Ming-Manchu confrontation.¹²³

Limited by survived statistical sources concerning this period, it is hard to know how much revenue exactly the Manchu state gained control through the implementation of these policies. However, a close examination of the available data from the other years can provide us a base to make an estimate. The data of 1633 concerning the grain storage of Ming provincial governments does reveal that the combined number of Northern Zhili, Shaanxi, Shanxi, Henan, and Shandong, the Northern regions that Manchus had occupied in 1644, reached 7,050,170 *dan* (one *dan* is a rough equivalent to 20,000 ml).¹²⁴ By 1661, the last year of Shunzhi emperor's reign, the total count of agricultural lands had reached 549,357,640 *mu* (one *mu* is a rough equivalent to 66.7 square meters). The gap it had with the count of 701,397,628 *mu* in 1578 was largely due to the exclusion of lands still under control by Southern Ming court.¹²⁵ These data suggests that in the first two decades of the Qing, taking control of national economy gave the Manchu throne fiscal resources needed to build a well functioning bureaucracy.

The expansion of the fiscal base of Qing state in the post 1644 era also fundamentally changed the power balance between the throne and the nobility. The years 1643-1651 were

¹²³ Liu Cuirong, *Shunzhi kangxi nianjian de caizheng pingheng wenti* (Taipei: Institute of Historical Studies of National Taiwan University, 1969), 15.

¹²⁴ For a spread sheet of grain storage of each Ming provincial government in the year of 1633, see Liang Fangzhong, *Zhongguo lidai hukou tiandi tianfu tongji* (Shanghai: Shanghai renmin chubanshe, 1980), 358-59.

¹²⁵ *Ibid.*, 341, 380.

known as the period of Dorgon's regency.¹²⁶ This period saw a remarkable reduction of the number of princely power contenders and continued tendencies to gravitate the power to the throne. Late in 1644, Dorgon reduced Jirgalang, originally the co-regent with Dorgon, to a lesser rank of assistant regent (fuzhengwang).¹²⁷ In 1648, Dorgon placed Haoge, Abahai's eldest son and the previous commander of the Bordered Yellow Banner, in confinement.¹²⁸ Later, Dorgon extended his control of other princes, first by taking over the Plain Blue Banner and then by taking command of the Bordered White Banner in 1649.¹²⁹ By playing these court politics and by taking advantage of his position to speak for his young nephew, Dorgon had reshuffled the eight banners system and put three banners under his own control. This became the foundation for the Upper Three Banners after the young Shunzhi emperor assumed his personal rule.¹³⁰

The more fundamental reforms on the eight banners system, however, were those on the institutional level, aiming to disassociate bannermen from economic reliance on the princes. In the post-1644 period, one thing that significantly changed the nature of the eight banners system was that while each bannerman was granted a piece of banner land as their salary farm, they also began to receive silver or rice salaries directly from the crown. Initially only granted to cavalry soldiers, offers of silver or rice stipends extended to craftsmen, infantrymen, guards, and armored soldiers, although the salary gap still existed, with a soldier's monthly salary of two

¹²⁶ For a scholarly account of the regency period, see Adam Lui, *Two Rulers in One Reign: Dorgon and Shun-chieh, 1644-1660* (Canberra: Faculty of Asian Studies of Australian National University, 1989). Also see Oxnam, *Ruling from Horseback*, 38-63.

¹²⁷ ECCP 217, 397.

¹²⁸ ECCP 217, 280.

¹²⁹ ECCP 217.

¹³⁰ The three banners were his own banner Plain White, with the new additions of Plain Blue (preceded by Manggultai) and Bordered White (preceded by Dodo).

tales and craftsman's salary of only one tale.¹³¹ A significant salary increase occurred after the Qing defeated the Southern Ming court (1644-1662), because this victory, by expanding tax-collecting areas to South China, brought to the Qing more revenues.¹³²

The expanded revenue bases of the crown's power in the post-1644 period fundamentally changed the nature of the eight banners system. The changes of the military and political system of the regime was also seen in the establishment of the Green Standard Army (Ivying), a centralized army recruited exclusively from Chinese.¹³³ The earliest recruits came from the Ming army surrenders, added by later recruits who opted to do so as a way of making a living.¹³⁴ Unlike Manchu bannermen, soldiers in the Green Standard Army received salaries paid in monetary cash and/or in rice directly from the state fiscal system.¹³⁵ In 1654, the number of Green Standard Army soldiers became triple of Manchu banner soldiers. To feed the new troop, the Qing government paid the annual 11,518,400 tales' salary silvers. Although the Qing government occasionally sought new financial sources to supplement the salary payments by

¹³¹ Fu Lehuan, "Guanyu qingdai manzu de jige wenti," in Fu Lehuan, *Liaoshi congkao* (Beijing: Zhonghua shuju, 1984), 419.

¹³² For scholarly literature on Southern Ming, a loyalist movement that was active in South China following the collapse of the Ming dynasty in 1644, see Lynn A. Struve, *The Southern Ming, 1644-1662* (New Haven: Yale University Press, 1984); Frederic Wakeman, Jr., *The Great Enterprise*, 319-413. For the Qing court's mistrust of Jiangnan gentry due to the legacy of the Southern Ming court, see Spence, *Ts'ao Yin and the Kang-hsi Emperor*, 124-65.

¹³³ Luo Ergang, *Lvying bingzhi* (Shanghai: Commercial Press, 1937), 26.

¹³⁴ *Ibid.*, 17.

¹³⁵ The earliest record about salaries of Green Standard Army soldier was found in 1654. The government's source to cover the cost was 11,518,400 tales' silver. For sources of Green Standard Army soldiers' salaries, see Lai Fushun, "Qingchu lvying bingzhi," (M.A. thesis, Taipei: Institute of Literary Studies of Private Chinese Culture College, 1977), 167. For a representative view concerning the importance of the Manchu privileged identities as the conqueror, see Elliott, *The Manchu Way*, 2-13, 175-209.

selling offices (juanna) and opening up wastelands, in general the majority of Chinese soldiers' salaries were distributed by the Board of Revenue.¹³⁶ Since salaries of the soldiers came from the government, not the princes, they became the crown's soldiers, not to be compromised by the rule of the "eight privileges" anymore.

This changed power balance between the crown and the princes was immediately seen in the creation of new government regulations designed to further check the influences of the princes in state affairs. One example was the issuing of a new policy concerning banner officer appointments. In 1651 the Shunzhi emperor decreed that bureaucrats working in a banner did not have to come from the same banner. For example, a plain yellow bannerman could have appointment in the plain white banner, and a bordered yellow bannerman could do the same in the plain yellow banner, etc. Since then, the princes began to lose their personal control of personnel and appointments within their own banners. By 1651, the princes even lost their power in imperial decision-making process. Thereafter, they took a part in the discussion of state affairs only as a state's high-ranking official, not in the same way as they used to be in the Deliberative Council of Princes.¹³⁷

A testing case of the firmer fiscal footing of the centralized throne was that in the post-1644 period, although there were times that the princes attempted to expand their banner lands and to compete with the crown for more revenues, such attempts unexceptionally failed.¹³⁸ In early years of the Qing, while Dorgon proposed a plan to turn all conquered lands into banner

¹³⁶ Ibid., 168.

¹³⁷ Du, *Baqi yu qingchao zhengzhi lungao*, 257-59.

¹³⁸ For a most careful research so far of the changed nature of the eight banners system in the post-1644 period, see Tanii Yōko, *Hakki seido no kenkyū* (Kyōto: Kyōto daigaku gakujutsu shuppankai, 2015), 397-436.

lands, his ambition never expanded beyond the border of his own patrimony.¹³⁹ In 1666-67, a powerful regent before Kangxi emperor assumed his personal rule, Oboi proposed a similar plan to incorporate more state's tax farms to Bordered Yellow banner of his own control, and went on to instigate the other banner leaders to follow his example. Not only his plan failed but also Oboi fell personally in the emperor's persecution that followed against him in 1669.¹⁴⁰ The early Qing emperors had no hesitation to stop any princely attempt to duplicate what the princes could do in 1625, because by the expansion of princely estates caused tax evasion of the state.¹⁴¹

The regency period ended with Dorgon's death in 1650. The following year, Shunzhi emperor assumed his personal rule. Following the political persecution of Dorgon, his plain white banner, the most opulent of the time, was placed into the service of Shunzhi emperor himself. The emperor's banners, known as the Upper Three Banners, not only constituted the property of the Throne but also its formalization marked the victory of the imperial endeavors over decades to centralize power around the throne. The institutionalization of the imperial fiscal separation between the privy purse and the state treasury was at the heart of the Manchu state

¹³⁹ The largest-scale Manchu enclosure movement happened in 1644-5 mainly in areas adjacent to Beijing but also including large areas of today's Henan, Liaoning, and Shandong provinces. The Qing court halted further expansion of bannerlands in 1647 after all eight banners warriors settled down around the capital and problems that the Manchu enclosure caused began to emerge. For scholarly accounts of the Manchu enclosure movement in 1644-7, see Zhao Lingzhi, *Qing qianqi baqi tudi zhidu yanjiu* (Beijing: Minzu chubanshe, 2001), 102-11; Sūdo Yoshiyuki, *Shindai manshū tochi seisaku no kenkyū* (Tōkyō: Kawade Shobō, 1944), 136-46; Wu et al., 1993: 46-57.

¹⁴⁰ For Manchu enclosure movement during Oboi's regency, see Wu Tingyu et al., *Qingdai manzhou tudi zhidu*, 57-67. For a scholarly account of factionalism of Oboi's regency, see Oxnam, *Ruling from Horseback*, 166-98.

¹⁴¹ The Manchu enclosure movement in early Qing was often associated with another process of bringing the nearby Chinese population into estates and letting them work on the enclosed lands as slaves. So, enclosure movements caused the fiscal bureaucracy both the tax evasion and evasion of registered population problems. See Li and Guan, *Manzu tongshi*, 300; Tanii, *Hakki seido no kenkyū*, 422.

building. While the eight banners system played a crucial role in building up the ethnic solidarity and military power of Manchus during the early conquest, the feudalism and decentralizing fiscal system it created increasingly became an obstacle to the building of the centralized throne. It was the throne's efforts to take control of new revenues and to reverse the decentralizing tendency of the eight banners system that not only relieved himself from the fiscal reliance on the Manchu nobility but also made the Manchu state.

Conclusion

This chapter discusses how the imperial fiscal separation took into shape. I have demonstrated that the eight privileges, a ruling principle that mandated equal distribution of power among the throne and Manchu princes, used to play a crucial role in managing the population during the early conquest, it became an obstacle to the building of the centralized throne as conquests expanded to the regions with the majority Chinese population. First established to manage the Chinese population, the bureaucratic administration penetrated into the other sectors of the conquest regime and transformed tribal elements of the eight banners system. At the same time as establishing new bureaucratic organizations, the throne also launched reforms to bureaucratize banner organizations. The expanded imperial control of banners changed the nature of the eight banners system as well as that of the Manchu state. Previously as the power bases of the crown when Jianzhou remained a regional power, the Manchu nobility were taken as targets of political campaigns by the throne after the throne found his new power bases on the bureaucracy. Through special arrangements on the distribution of ownership of Chinese and Mongol banners as well as by pushing forward the bureaucratization of banners the throne began to break up the dominance of the "eight privileges" in the Manchu political system. Abahai's reign saw decisive

victories of the throne over the notable Manchu nobles thanks to his political centralization efforts building upon his control of agricultural taxes and bureaucracy. Moreover, taking control of national economy greatly facilitated the imperial authority. The throne's taking personal control of the Upper Three Banners not only marked the victory of the his efforts to consolidate power over the nobility but also established the institutional framework for a separate bureau to manage imperial household affairs.

Chapter Three

“Government and Imperial Household Working in Unison” (gong fu yi ti): Operating the Imperial Household During the Period of Fiscal Consolidation, 1653-1722

Although the year 1644 marked the Qing occupation of Beijing, it took the early Qing thrones another half a century to chart a course leading to imperial power. The new government faced immediate challenges to restore social order and a longer-term one. The clan influence in the eight banners system remained strong, which ran increasingly counter to the political centralizing scheme of the throne. After the Manchus completed the military phase of their conquest, the imperial attention directed toward the reformation of the bureaucracy and subordinate Manchu tribal interests by the crown-led bureaucratization. The years 1644-1653 saw the rise and fall of Dorgon's regency (1644-1650) and the establishment of the imperial authority in 1651 by assigning the Upper Three Banners as the property of the throne.

The political turbulence of Manchu factionalism in early Qing left an imprint on trajectories of the Imperial Household Department. In face of the strong influence of banner princes in state affairs, the Shunzhi emperor had to rely on the eunuchs to help him in conducting affairs inside the palace as well as matters of state. The Shunzhi period witnessed the replacement of the Imperial Household Department by the thirteen offices controlled by eunuchs. The power struggles in palace brought an end to the eunuch bureaus as the emperor still could not do enough to reduce the influence of Manchu princes. It was finally the series of strong measures taken by the throne during the early years of Kangxi period that concluded the Manchu factionalism and consolidated the imperial rule. The Kangxi emperor's reign (1661-1722) thus witnessed a dramatic expansion of Imperial Household bureaus and their functions, making the

Imperial Household Department a separate department from the public bureaucracy, whose sole purpose was to manage the emperor's personal affairs.

Situating the institutionalization of the Imperial Household Department in the context of the Qing state's process of fiscal bureaucratization, this chapter seeks to understand how the completion of the military conquest and the consolidation of the Qing rule affected the institutional evolution of the imperial household bureaus and how the bureaucratization of the state's fiscal system shaped both source of privy revenues and imperial spending behaviors. By charting institutional and socio-economic trajectories of the privy purse from the beginning of the Qing to the end of the Kangxi emperor's reign, I argue that the bureaucratization of the government in early Qing facilitated not only the bureaucratization of the Imperial Household Department, but also the separation of the government from the monarchical office, the latter of which became the bureau that exclusively cared for the matters of the imperial household. More specifically, patterned on the model of the political initiatives that took place in the bureaucratic government, the Imperial Household Department expanded its sub-departments, set up new offices, and increased the size of its staff. The separate organizational arrangements entailed the separation of their respective budgets. As the state completed the military conquest, instituted the tax system on its agricultural population, and secured stable bases of taxes, the privy purse established the base of revenues of its own. The establishment of separate revenues for the imperial household therefore made possible the fiscal independence of the Imperial Household Department and delimited its administrative spheres strictly within the imperial household affairs. Thus, by the end of the Kangxi emperor's reign, an institutionalized relationship between the monarchical office and the administrative government had been established and formalized. This rule of separation also played a role in regulating the flows of funds between the privy purse

and state treasury. As a result, during this period, royal spending behaviors were highly consistent with the interests of the state. Abundant evidence shows that the privy purse during this period often transferred funds to state treasury in natural disaster reliefs, military subsidies, and poor bannermen assistance programs.

The Establishment of Imperial Household Department and Its Detours, 1653-1661

Unable to date precisely the founding of the Imperial Household Department,¹ historians have identified the creation of a bureau devoted to the management of the emperor's personal affairs by 1644. Beginning in 1615 and patterned on banner companies that were used to organize Manchu warriors, bondservants (*booi*) of the Khan or the Manchu princes were organized into *niru*-companies.² This is proved by a Khan decree in 1621 as to awarding “commanders of bondservant companies” (*sin jeku niru ejen*) of the eight *beile* princes ten tales of silvers.³ In 1636, the official rank of “overseer of imperial household affairs” (*guanli neifu shiwu guan*) first appeared in Manchu documents.⁴ Evidence of the existence of the Imperial

¹ In Qing official documents, the ambiguous equivalents of “*guochu*” were “*longxing zhichu*” (the beginnings of Dragon’s rise) and “*ruguan hou*” (after Dragon Standard into the Pass). For these vague phrasings, see Wang Qingyun, *Shi qu yu ji* (Taipei: Wenhai chubanshe, 1967), 219; QSG vol. 118; Zhao-lian, *Xiaoting zalu*, 225; *Qinding zongguan neiwufu xianxing zeli erzhong* (Comp. Gugong bowuyuan. Reprint, Haikou: Hainan chubanshe, 2000), 1:2.

² Spence, *Ts’ao Yin and the Kang-hsi Emperor*, 8.

³ MWLD 259; Zhang and Guo, *Qing ruguanqian guojia falv zhidushi*, 191.

⁴ Qi Meiqin, “Qingchu neiwufu jiqi yu shisan yamen de guanxi,” *Qingshi yanjiu* 1997 (1), 29. Although a genealogical record of a Chinese imperial bondservant who was brought to the Plain Yellow Banner of the Nei-wu-fu in 1628 may suggest an earlier date, I believe that this evidence that supports an earlier was likely a result of a mistaken application of a later term of Nei-wu-fu to earlier history. For this view that supports the existence of Imperial Household Department in 1628, see Chang, “The Economic Role of the Imperial Household during the Ch’ing Dynasty,” 245.

Household Department (Neiwufu) can also be found in imperially sanctioned genealogy of eight banners Manchu clans. For example, a Plain Yellow Banner man who yielded allegiance to Manchus in 1627, Xindali was appointed in 1637 as “overseer of Barrack of Weapons of Upper Three Banners under the Nei-wu-fu” (neiwufu sanqi huoqiying zongguanshi).⁵ The scale and the bureaucratic complexity of the imperial household bureaus expanded especially during the period when Abahai dramatically carried out his scheme of strengthening the imperial authority. In 1637, the Da-cheng Audience Hall and a complex layout of Inner Palaces were constructed.⁶ In 1638, for the first time we find in documents the Imperial Household “as an imposing office in the Manchu ruling structure.”⁷

Pointing to the troubles caused by unlimited expansion of eunuch and eunuch power at the Ming court, in 1634 Abahai insisted against proposals by his Chinese advisors to appoint eunuchs to serve in the inner court.⁸ Later Qing emperors frequently cited this precedent to deny any attempt to restore eunuch to office. To add institutional checks on the overgrowth of eunuch bureaus, in 1645 the functions of the inner court bureaus were reshuffled into the Six Boards.⁹ The following year, the eunuch bureau of textile manufactories (zhizao taijian) was abolished,¹⁰ while former Ming eunuch bureaus within the Six Boards were reduced. An imperial decree in 1650 gave to the Board of Revenue responsibility for all financial sections of the former eunuch

⁵ BQMaST 72: 790.

⁶ Chang, “The Economic Role of the Imperial Household during the Ch’ing Dynasty,” 246.

⁷ Ibid.

⁸ Qi, *Qingdai neiwufu*, 42.

⁹ *Shizu shilu* 21:1.

¹⁰ *Shizu shilu* 25:14.

bureaus.¹¹ Thus, the first few years of the Qing rule, although the emperor could not completely eliminate the eunuchs from inner court affairs, these measures placed eunuchs under strict surveillance of the state's bureaucracy. Eunuch bureaus, which used to so notoriously plague the Ming government and society never got a chance to become dominant throughout the Qing period.¹²

Challenges that followed the founding of the dynasty were enormous. Southeast China was still in the hands of the Southern Ming court.¹³ Enough banner lands (qidi) had to be enclosed and spared for Manchu soldiers who migrated to the new capital and various garrison cities to settle down.¹⁴ Its Queue Order that forced all Chinese surrenders to follow the Manchu hairstyle sparked vigorous resistance from sections of the Chinese gentry class.¹⁵ The devastated national economy from decades of warfare rendered agricultural production especially vulnerable to natural disasters. In 1645, adjacent areas of Beijing suffered a damaging flood, followed by another more destructive one in 1653. The state exempted taxes in flood-affected areas, even though its coffers were in desperate need of cash.¹⁶

Even more daunting challenges came from urgent fiscal needs of the new regime to complete the conquest and suppress rebellion. Initial commitment to lower the tax burdens by

¹¹ *Shizu shilu* 48:14.

¹² Wang, *Shi qu yu ji*, 41.

¹³ Xiao, *Qingdai tongshi*, 1:320.

¹⁴ For sources for Manchu enclosure movement around Beijing in the first few years of the dynastic founding, see *Qingdai de qidi* (Comp. Zhongguo renmin daxue qingshi yanjiusuo. Beijing: Zhonghua shuju, 1989), 1-10.

¹⁵ Kuhn, *Soulstealers*, 53.

¹⁶ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti* (Taipei: Jiaxin shuini gongsi wenhua jijinhui, 1969), 18.

enforcing a low tax-rate policy and by abolishing all military surcharges levied by the Ming, including the notorious Liao Tax (*liao*xiang), didn't hold.¹⁷ In 1652, while the state's annual revenues were only 14,859,000 taels, its expenses reached 175,734,000 taels. In the first decade of the Qing, military expenses were the leading cause of state's fiscal deficits. Military expenditures reached 13,000,000 taels, while the total administrative expenses were only 2,000,000 taels.¹⁸ In 1656, military expenses even increased to 20,000,000 taels at first and then 24,000,000 taels.¹⁹ In 1661, due to the huge amount of expenditures on warfare in Yunnan and Fujian, deficits of the state's coffer reached an unprecedented 570 million silver taels.²⁰

Allowing for these challenges, it came as little surprise that the principal concern of the imperial household in its first decade of the dynastic founding was not institutional innovation, but cutting expenditures. To work within the budget, the first thing that the emperor tried to do was to keep the operating costs of his personal bureaucracy low. A record of 1645 shows that the emperor's imperial household bureau only had ten bondservant company captains (*baoyi da*), four palace "stud" officials, six privy treasury superintendents, one culinary officer, and one tea store officer- a pretty impressive simplicity compared to twenty four formal eunuch bureaus of the Ming, which had not included countless informal eunuch bureaus having behaved

¹⁷ *Qingshizu shilu*, 6: 9-10.

¹⁸ JSWB juan 34.

¹⁹ JSWB juan 29.

²⁰ *Qingdai dang'an shiliao congbian* (Comp. Gugong bowuyuan mingqing dang'anbu. Beijing: Zhonghua shuju, 1979), 4: 1.

tyrannically in local society.²¹ The first decade of the Qing dynasty saw constant reduction of the scale of the emperor's personal bureau by cutting down the number of eunuchs working in inner court in 1652²² as well as by discontinuing luxurious court services.²³ Looking back at the earliest years of Qing rule, the Daoguang era official Wang Qingyu wrote that whereas the unification warfare cost the Qing state as much as the Ming did, the Qing distinguished itself by the emperor's personal frugality. The Qing's inner court expenditures were one-thirtieth of that of the Ming court.²⁴

Things changed suddenly in 1653, two years after regent Dorgon died and Shunzhi emperor personally took over the reins of government. The end of Dorgon's regency sparked a period of intense factional rivalry between the emperor and the Manchu princes.²⁵ The kind of succession crisis following Abahai's death in 1643 repeated itself, replete with bloody struggles of Manchu factionalism rooted in the unresolved problems of "eight privileges" and the still shaky centralized emperorship back to the days of the first two founding rulers. Jirgalang (1599-1655), Nurhaci's nephew and co-regent with Dorgon, took steps to discredit Dorgon's faction and transfer full control to the Shunzhi emperor.²⁶ From early 1651 to mid-1652, the Shunzhi

²¹ *Shizu shilu* 21: 13; Wang, *Shi qu yu ji*, 224. For sources as to eunuch abuses in the Ming local society, see Wang and Du, *Mingdai huangguan yu jingji shiliao chutan* (Beijing: Zhongguo shehui kexue chubanshe, 1986).

²² *Shizu shilu* 68: 1; *Shizu shilu* 69: 1.

²³ In 1654, to lift burdens of flood and drought affected areas, the Shunzhi emperor decreed to exempt Zhejiang and Jiangsu from imperial manufactories duties for two years. For this case, see Wang, *Shi qu yu ji*, 41.

²⁴ *Ibid.*, 42.

²⁵ Oxnam, *Ruling from Horseback*, 47-9.

²⁶ ECCP 398.

emperor was given nominal control over the government. In late 1652 and 1653, a loose coalition of advisors and confidants assisted the young emperor, reigning for the rest of the 1650s.²⁷

It was in this context of Manchu factionalism and the need to eliminate Dorgon's ruling legacy that Shunzhi emperor took the drastic step to abolish the Imperial Household Department and reestablish the eunuch bureau, or Thirteen Yamen.²⁸ While the emperor committed to continuing Dorgon's policy of using Chinese to rule Chinese (*yi hua zhi hua*), he also wanted to make tactical use of Chinese personnel to counter the overwhelming influences of Manchu princes, "as a counterbalance in the consolidation of imperial power."²⁹ In the political storm that followed Dorgon's death, the emperor began to feel unsafe by solely relying on Manchus.³⁰ As part of his scheme to increase in prominence his personal bureau, Shunzhi emperor issued an imperial decree in 1653 to institute the Thirteen Yamen patterned on the Ming eunuch bureau. To explain his disregard for the Manchu precedent, while demonstrating his mindfulness of Ming failings, the emperor first acknowledged the problems of eunuch abuses. But he also stressed that eunuch could not be completely eliminated from inner court and that it'd better to have both "Manchu close ministers" (*manzhou jinchen*) and eunuchs (*siren*) in court service.³¹ The key to benefit from eunuch service while avoiding eunuch abuses was to create a rule that eunuch

²⁷ Oxnam, *Ruling from Horseback*, 47.

²⁸ Wang, *Shi qu yu ji*, 219.

²⁹ Xiao, *Qingdai tongshi*, 320; Chang, "The Economic Role of the Imperial Household during the Ch'ing Dynasty," 247.

³⁰ Chang, "The Economic Role of the Imperial Household," 248.

³¹ Wang, *Shi qu yu ji*, 220; Xiao, *Qingdai tongshi*, 324.

couldn't be granted an official rank higher than the fourth grade (sipin).³² In 1655, an iron tablet inscribed with the imperial edict permanently banning eunuch interference in government was erected outside Board of Works.³³ Despite the emperor's demonstration of his determination to counter negative effects of using eunuch, eunuch bureaus grew quickly in size.³⁴ Eunuchs serving in inner court were granted official ranks, although their ranks never exceeded the upper limits set for them of the fourth highest.³⁵

The years 1653-1661 saw a series of initiatives by the Shunzhi emperor to draw upon Chinese institutions and personnel to centralize authority in the throne and curtail the influence of the Manchu princes. In 1653, Shunzhi emperor also began to experiment the idea of "draft rescripts" (piaoni), a Ming way to deal with government affairs through a preview of administrative paperwork by the emperor's entrusted secretaries, which further helped centralize the decision-making power to the emperor's hands.³⁶ In 1658, the emperor upgraded Inner Three Boards (neisanyuan), an imperial secretary bureau, to Grand Secretariat (neige), a central decision making bureau that enjoyed the same official prestige with the Six Boards. He also

³² Xiao, *Qingdai tongshi*, 324.

³³ Ibid.

³⁴ In 1655, Shang-fang-si was upgraded to a higher status known as Shang-fang-yuan. In 1656, Zhong-gu-si was elevated to Li-yi-jian and Shang-bao-jian was upgraded to higher-status Shang-bao-si. In 1660, Nei-guan-jian was changed into Xuan-hui-yuan, and Li-yi-jian into Li-yi-yuan. For these organizational changes of Thirteen Yamen, see Wang, *Shi qu yu ji*, 219-20; Qi, *Qingdai neiwufu*, 47; Chang, "The Economic Role of the Imperial Household," 248.

³⁵ Qi, *Qingdai neiwufu*, 48.

³⁶ Zhao, *Qingdai zhongyang juece jizhi yanjiu*, 375.

fundamentally changed the composition of the office, in which Chinese officials took nine seats out of fifteen.³⁷

These measures, however, did little to reduce the influence of the Manchu princes whose power and authority was rooted in the longer Manchu tradition of the “eight privileges.” Since the emperor assumed his personal rule in 1651, although no individual Manchu prince could challenge his authority as an emperor, he also couldn’t completely get rid of the shadow of the “eight privileges” to execute his imperial power independently. The dramatic reshuffling of the personnel and institutions of the emperor’s personal bureau in 1653 had to be dropped right after the death of Shunzhi emperor in 1661. As the succession crisis following Shunzhi emperor’s death showed, the joint regency of Soni, Oboi, Suksaha, and Ebilun was established along with the succession of the boy Kangxi emperor- a fact that couldn’t be made clearer as to the powerful influence of the Manchu clan rule.³⁸ Therefore, it was in the context of the power struggles, rooted in the lasting legacy of “eight privileges,” between the emperor and Manchu princes that Shunzhi emperor restored eunuch bureaus in 1653; and it was also in the context of the setback of the Manchu clan rule that Shunzhi had to abolish them in 1661.

On his deathbed, Shunzhi confessed (*zuijizhao*) his ruling failures. Among these was his failure to learn the lessons from the Ming’s downfall and to have allowed eunuchs into inner court by having established the Thirteen Yamen.³⁹ Wu Liangfu, the head eunuch who played a crucial role in Shunzhi emperor’s succession and proposed the establishment of Thirteen Yamen,

³⁷ Yao, *Qingchu zhengzhishi tanwei*, 385.

³⁸ Oxnam, *Ruling from Horseback*, 64.

³⁹ Xiao, *Qingdai tongshi*, 332.

was beheaded.⁴⁰ Bondservants of the upper three banners, which had become the emperor's banners since 1653, were entrusted with the duties of managing imperial household affairs.⁴¹ Having taken the detours in 1653-1661, the Imperial Household Department was finally completed. Since as a boy emperor Kangxi didn't personally take over the rule until 1667, the Imperial Household Department largely remained unchanged organizationally, except the major change on personnel that replaced eunuchs with bondservants to take over main tasks of imperial household.⁴²

Expansion of Imperial Household Bureaus and Their Functions: 1677-1722

When Kangxi emperor assumed full rule in 1677, not only had the national economy not yet recovered but also mounting military expenses exhausted the already straitened fiscal revenues. Kangxi waged major campaigns against the Three Feudatories (1673-1681), of the Zheng Chenggong regime on Taiwan (1683), and against Albazin (1684-86). While the estimated military expenses on the campaigns in Taiwan and Albazin were only about 1,000,000 taels each, the suppression of three feudatories cost remarkably more. During the wartime from 1673 to 1681, silver storages of state treasury respectively dropped 75 percent in 1678 and 84 percent in 1679 of its 1673 level. The huge impact of military expenses on state's treasury is also suggested in the silver storage level of 1686, five years after the war, which shows a remarkable 18 percent increase from the 1673 pre-war level.⁴³

⁴⁰ Xiao, *Qingdai tongshi*, 324.

⁴¹ Wang, *Shi qu yu ji*, 225.

⁴² Chang, "The Economic Role of the Imperial Household," 249.

⁴³ Chen Feng, *Qingdai junfei yanjiu* (Wuhan: Wuhan University Press, 1992), 247.

In Qing fiscal history, the year 1681 marks the start of fiscal stability. Relieved of the cost of war, the Qing fiscal system began to fully benefit from the recovery and development of national economy. Although large-scale reclamation of lands already started during Shunzhi period (1644-1661), it was during the Kangxi period that state revenues began to benefit remarkably from it. While the total land acreage registered for tax payment was only 5,490,000 qing in 1661 (1 qing = 6.6667 hectares), in 1685 this number increased to 6,080,000 qing, demonstrating almost a ten percent increase over the period of two decades.⁴⁴ In 1684, the Kangxi emperor could afford to grant the people of Zhili provinces a full tax exemption.⁴⁵

Peace and political stability brought about a remarkable population growth, prompting the implementation of another monumental fiscal policy by the Qing that standardized and rationalized tax collection. The government's experiments to rationalize tax collection began in late Ming period. Starting from the last few decades of the sixteenth century, a series of measures, especially the Single-Whip reform, aimed at simplifying tax collection by converting taxes to cash payments.⁴⁶ In the early Qing, restricted by the scale of the state's bureaucracy especially in local governments, the central government did not have the capacity to eliminate tax evasion at the local level. This limit of the Qing administrative capacity created the problem of tax evasion, especially on the poll tax collection. The imperial quest for solution for the hidden population problem led to the enforcement of the fiscal policy that frozen poll taxes on the 1712 level, regardless of population increase thereafter.⁴⁷ In addition to its significance as a

⁴⁴ Meng Zhaoxin, *Kangxi dadi quanzhuan* (Changchun: Jilin wenshi chubanshe, 1987), 408.

⁴⁵ *Shengzu shilu* vol. 120.

⁴⁶ Zelin, *The Magistrate's Tael*, 8.

⁴⁷ Meng, *Kangxi dadi quanzhuan*, 426.

monumental measure of fiscal centralization, the implementation of this policy perhaps also marked the fiscal consolidation of the regime, after the fiscal turbulence over half a century of conquest and unification wars.

Parallel to the fiscal reforms of the state was the emperor's series of measures to reform his own bureaucracy. In 1677, ten years after Kangxi emperor personally took over the rule, he launched a thorough reshuffling of the Imperial Household Department. Before 1677, many small bureaus that served for imperial household affairs were organizationally independent from the Imperial Household Department. Because of that, duties of different bureaus overlapped, work efficiency suffered, and Nei-wu-fu, which was supposed to be the central bureau of imperial household affairs, did not fully enjoy the authority that matched its name.⁴⁸ The purpose of Kangxi's reforms to the Imperial Household Department was to reduce overlapping sub-departments and reorganize them hierarchically with clearer assignments of duties. The year of 1677 saw the establishment of the Department of Privy Purse (*guang-chu-si*), as a result of a revocation of the Privy Purse (*Yu-yong-jian*), one of the thirteen eunuch bureaus established in 1654.⁴⁹ The previously independent bureaus including the Inner Treasury (*neiku*), the Bureau of Imperial Weaving and Dyeing (*zhi-ran-ju*), and the Bureau of Imperial Clothing (*shang-yi-jian*) were reduced to sub-departments of the Department of Privy Purse. Similar procedures happened on Department of Accounts (*kuai-ji-si*), the founding of which was a result of annexing previously Bureau of Imperial Supplies (*xuan-hui-yuan*) and Bureau of Land Taxes of Upper

⁴⁸ Dalian tushuguan comp., *Qingdai neige daku sanyi manwen dang'an xuanbian* (Tianjin: Tianjin guji chubanshe, 1992), 1-3. Also see Qi, *Qingdai neiwufu*, 58.

⁴⁹ Torbert, *The Ch'ing Imperial Household Department*, 34; Li Pengnian et al eds., *Qingdai zhongyang guojia jiguan gaishu* (Ha'erbin: Heilongjiang renmin chubanshe, 1983), 103.

Three Banners (*sanqi qianliang yamen*).⁵⁰ In 1684, an opposite process took place, namely to establish new bureaus to share administrative burdens with the large ones. The Department of Imperial Gardens and Hunting Parks was established, separated from Bureau of Imperial Personnel (*du-yu-si*). Also founded in 1684 was Department of the Pasturage (*qing-feng-si*), as a result of the reduced size of Bureau of Imperial Rites (*zhang-yi-si*).⁵¹

Although the Imperial Household Department constantly changed with new ones added and old ones reduced, by 1684 the basic layout, comprised of seven sub-departments and three bureaus (*qi si san yuan*), was established. The seven sub-departments were (1) Department of Privy Purse (*guang-chu-si*), consisted of six stores, the Bullion Vault (*yinku*), the Fur Store (*piku*), the Silk Store (*duanku*), the Imperial Wardrobe (*yiku*), the Porcelain Store (*ciku*), and the Tea Store (*chaku*); (2) Department of Imperial Accounts (*kuai-ji-si*); (3) Department of Imperial Ritual and Ceremonial Affairs (*zhang-yi-si*); (4) Department of the Household Guard and the Imperial Hunt (*du-yu-si*); (5) Department of Imperial Judiciary (*shen-xing-si*); (6) Department of Imperial Maintenance (*ying-zao-si*); (7) Department of Imperial Pasturage (*qing-feng-si*). The three bureaus included the Palace Stud (*shang-si-yuan*); the Imperial Armory (*wu-bei-yuan*); and the Bureau of Imperial Gardens and Hunting Parks.⁵² In popular parlance, the Imperial

⁵⁰ Qi, *Qingdai neiwufu*, 61.

⁵¹ *Ibid.*, 62.

⁵² Chang, "The Economic Role of the Imperial Household," 249; Li et al eds., *Qingdai zhongyang guojia jiguan gaishu*, 103-12. For a chart of organizational structure of Imperial Household Department, see Cao Zongru, "Zongguan neiwufu kaolve," in *Diyi lishi dang'anguan ed., Mingqing dang'an lunwen xuanbian* (Beijing: Dang'an chubanshe, 1985), 1066-71.

Household bureaus were seen as a miniature model of those of the state such that “the Department of the Privy Purse was, in fact, dubbed ‘the Inner Board of Revenue (nei-hu-bu).’”⁵³

It’s also worth mentioning that after Manchus took Beijing in 1644, Mukden, the ancestral place of Dragon’s rise (long xing zhi di), continued to serve as the second capital. Administrative bureaus in Mukden simulated in every step the work of the central government of Beijing. In 1646, on the model of the Six Boards of the central bureaucracy, Mukden Boards of Revenues, Rites, Punishments, and Works were established. In 1691, Board of War was added, formulating the Mukden Five Boards.⁵⁴ Although the exact date of Mukden Imperial Household Department (shengjing neiwufu) is unclear⁵⁵, what we do know is that it evolved from three bondservant banners (sanqi baoyi) founded in 1644, and became further institutionalized in 1651 after Shunzhi emperor took over the rule of Dorgon’s Plain White Banner and established the principle that the upper three banners belonged to the emperor.⁵⁶

⁵³ Torbert, *The Ch’ing Imperial Household Department*, 33. In addition to that, Department of the Household Guard and Imperial Hunt was compared to Board of War (bing-bu), Department of Imperial Ritual and Ceremonial Affairs to Board of Rites (li-bu), Department of Imperial Accounts to Board of Works (gong-bu), Department of Imperial Judiciary to Board of Punishments (xing-bu). For these analogies, see Cao Zongru, “Zongguan neiwufu kaolve,” 1045.

⁵⁴ Li Pengnian et al eds., *Qingdai zhongyang guojia jiguan gaishu*, 417.

⁵⁵ Some scholars insist that Mukden Imperial Household Department already existed in pre-1644 period. For this view, see Zheng, “Qingdai baoyi zhidu yu huangguan”; Qi Meiqin, “Guanyu shengjing neiwufu de sheli shijian wenti,” *Qingshi yanjiu* 1995 (3). Others believe that strictly speaking, the name of “Mukden Imperial Household Department” didn’t appear in documents until 1752. See Tong Yonggong and Guan Jialu, “Qianlongchao shengjing zongguan neiwufu de sheli,” *Gugong bowuyuan yuankan* 1994 (2). The most recent research nevertheless suggests that the bureaucratic structure of Mukden Imperial Household Department, including a list of their personnel, already existed in 1646 and its establishment should be later than 1684. For this recent view, see Ren Yuxue, “Shengjing neiwufu jianli shijian zai tan,” *Lishi dang’an* 2003 (1).

⁵⁶ Li et al eds., *Qingdai zhongyang guojia jiguan gaishu*, 416; Qi, *Qingdai neiwufu*, 101.

Both the Mukden Boards and Mukden Imperial Household Department were special bureaus that enjoyed a lot of administrative autonomy over the affairs of the Manchu homeland in the northeast. However, the Imperial Household Department and the Boards enjoyed greater authority over their Mukden counterparts and the Mukden bureaus had to consult Beijing to make the final decision. For example, in 1647 ten Mukden imperial estates received ten horses and forage as subsidies to support their daily functioning from the Beijing Imperial Household Department.⁵⁷ Estates peasants who contributed more than the required quota in rent received bonus awards from the Imperial Household Department.⁵⁸ It appeared that no later than the year 1664, Mukden bondservant banners commanders (*zuoling*) had to send accounting reports as to grain revenues of the imperial landed estates in Mukden to the Beijing Imperial Household Department.⁵⁹ Land disputes that concerned about overlapping properties or territories of bannermen and the state's taxpaying peasants in Mukden often brought together Board of Revenue and Imperial Household Department both in Beijing and in Mukden for a joint discussion.⁶⁰

Another bureau that handled imperial household affairs was the Department of Imperial Clans (*zong-ren-fu*). Established in 1652 on the Ming model, its duties included to compile genealogical books of imperial clans, manage imperial clan registers, grant imperial ranks, titles,

⁵⁷ Zhongguo shehui kexueyuan lishi yanjiusuo qingshi yanjiushi comp., *Qingshi ziliao* (Beijing: Zhonghua shuju, 1981), 2: 199.

⁵⁸ *Qingshi ziliao*, 2: 206, 213-14.

⁵⁹ *Qingshi ziliao*, 5: 2, 6.

⁶⁰ For complex administrative dealings of land disputes on overlapping properties of banners and the state, see Lai Huimin, *Tianhuang guizhou: Qinghuangzu de jieceng jiegou yu jingji shenghuo* (Taipei: Institute of Modern History of Academia Sinica, 1997), 208-23. For a specific case in 1684, see *Qingdai de qidi*, 1: 126-28.

and awards, and handle criminal cases of imperial clan members.⁶¹ Although to establish a separate bureau to manage imperial lineages was an idea borrowed from the Ming, the Qing Department of Imperial Clans nevertheless had salient features of its own. A crucial difference that did affect the later trajectory of the dynasty was that while Qing imperial clans did enjoy a lot of economic privileges, the number of clan members who were granted ranks and hereditary stipends rice was significantly fewer than their Ming counterparts. The major cause of this difference was that unlike the Ming, the Qing adopted the principle that favored the eldest son of the rank holder while remaining sons had their imperial ranks decrease with every generation.⁶² This principle as to inheritance of imperial privileges, when coupled with the much fewer number of imperial titles that were initially granted, created a much smaller body of imperial privileged class that could potentially trouble the state's fiscal revenues in the future.⁶³

In the years following the Kangxi emperor's accession, his privy bureaus expanded and became more bureaucratized. In addition, during imperial ceremonies, tours, and court meetings, the Imperial Equipage Department, comprised of sedan bearers, horsemen, banner holders, etc., was charged with the duty as imperial guards and convoys.⁶⁴ A couple of imperial bureaus were also temporarily established to serve the emperor's needs during his imperial inspection and hunting tours. Imperial sections of this nature included Section of Imperial Bodyguards (*shi-wei-chu*), Minister of Imperial Camp (*zong-li-xing-ying*), Section of Imperial Guide (*xiang-dao-chu*),

⁶¹ Li et al ed., *Qingdai zhongyang guojia jigou gaishu*, 89-94.

⁶² Yi-sang'a et al comp., *Daqing huidian* (Ca. 1690. Reprint, Taipei: Wenhai chubanshe, 1992), 1: 3-4.

⁶³ For this crucial difference as to imperial household economy between the Ming and the Qing, see Du Jiaji, *Qing huangzu yu guozheng guanxi yanjiu* (Taipei: Wunan tushu gongsi, 1998), 417-47.

⁶⁴ Li et al eds., *Qingdai zhongyang guojia jiguan gaishu*, 125.

Section of Hunting Preparation (shang-yu-bei-yong-chu), Imperial Camp of Archery (hu-qiang-ying), and Imperial Camp of Wrestlers (shan-pu-ying).⁶⁵ Most of these temporary sections were first set up during the Kangxi emperor's three imperial eastern tours (dongxun), respectively in 1671, 1682, and 1698, to worship imperial ancestors and to celebrate his success in unification wars.⁶⁶ During the Kangxi emperor's reign, the basic structure of imperial household bureaus was set up, which institutionally ensured his rule over the empire through what was called "government and imperial household working in unison." (gong fu yi ti)⁶⁷

The Emperor's Coffer: Sources of Privy Revenue in 1644-1722

As discussed in chapter one, in the late sixteenth century ginseng played an important role in the rise of Manchu power. After Manchus seized control of China, ginseng continued to be such a profitable source of the Qing privy revenues that the court launched a series of reforms to institutionalize its monopoly of ginseng harvesting. In early Qing, ginseng-abounding mountainous areas in the northeast were allocated to the eight banners, and harvesting was conducted within each banner's allocated domain.⁶⁸ Thus, the collection of ginseng was an economic activity restricted to bannermen, "recruited from the banner organization, led by banner officials and provisioned by the banner and imperial estates."⁶⁹ The first major change

⁶⁵ Ibid., 130-38.

⁶⁶ For activities and logistics of the three imperial eastern tours, see Wang Peihuan ed., *Qingdi dongxun* (Shenyang: Liaoning University Press, 1991), 12-71.

⁶⁷ For this phrasing, see Wang Qingyu, *Shi qu yu ji*, 231.

⁶⁸ Symons, "The Ch'ing Ginseng Monopoly," 130.

⁶⁹ Torbert, *The Ch'ing Imperial Household Department*, 90. While in early Qing, hunting ula was only reimbursed by provisioning, they began to receive monthly salaries since the Kangxi

happened in 1684, when a system of licensing was established to discourage illegal diggers. While each rank of bannermen was allowed a fixed quota of ginseng for personal uses, the throne imposed taxes on ginseng harvested for private sale. Bannermen who desired to purchase ginseng to trade were issued permits by Board of Revenue. Proper taxes were collected by Superintendent of Customs, when the ginseng exited through the Shanhai Pass.⁷⁰

In subsequent years, the harvesting of ginseng remained the exclusive task of bannermen. The banner and imperial estates were tasked with providing workers for this job. To facilitate the court's control over ginseng production, in 1709 major changes were introduced, including the utilization of Mongols to aid in ginseng gathering and granting subsidizing ginseng gatherers directly by the court.⁷¹ As banners became less involved in ginseng gathering, the Imperial Household Department began to take on control. Also in 1709, on the model of the imperial salt monopoly, the court established a new ginseng quota system to further institutionalize ginseng revenue. 16,000 ginseng certificates were issued, each allowing the holder to dig ten ounces of ginseng roots.⁷² Along with this system was the instituting of a ginseng grading system and an imperial award system, designed to encourage ginseng diggers to harvest higher-quality ginseng. As the grading system was put into use, it became the rule that the best ten percent of ginseng harvested ought to be selected for the emperor's use.⁷³ It was also decreed that best ginseng

period. Jiang Zhushan, *Ren Shen diguo: Qingdai renshen de shengchan xiaofei yu yiliao* (Hangzhou: Zhejiang University Press, 2015), 61.

⁷⁰ Torbert, *The Ch'ing Imperial Household Department*, 90; Symons, "The Ch'ing Ginseng Monopoly," 138-39.

⁷¹ *Ibid.*, 141-42.

⁷² *Ibid.*, 144.

⁷³ *Ibid.*, 145.

areas, including Ningguta, Mayanwoli, Biepai, Suiha River, and Yilamo River, should be enclosed as imperial restricted ginseng farming lands reserved exclusively for the emperor.⁷⁴

Through these measures in 1709, the court began to gain a firm control of ginseng production. While the best ten percent were reserved for the emperor's use, the remaining ginseng were preserved in the Tea Store (chafang) of the Imperial Household Department either to serve as imperial awards to meritorious officials or to be sold on market. For example, in 1709, Kangxi emperor decreed to store 2,400 kilogram of ginseng and deliver the remaining to Cao Yin, the emperor's most trusted bondservant, for sale.⁷⁵

Those on sale were usually given to the Beijing Chongwen Gate Custom or bureaus that had special relations with the Imperial Household, such as Lianghuai Salt Censor (lianghuai yanzheng) and Nanjing, Suzhou, and Hangzhou Textile Commissioners (jiangnan san zhizao). Converted silvers were sent by the emperor's trusted officials back to the privy purse.

Another special article highly prized by Manchus, transmitted from the Manchu conquest era, was fur. As early as Nurhaci's time, ginseng and furs used to be listed as the two most profitable products in Manchu trading with the Ming.⁷⁶ Since Abahai issued the imperial dressing code in 1632, not only the court became in higher demand of furs but also a greater variety of furs to differentiate the official dressing based on the imperial ranking system.⁷⁷ In

⁷⁴ Kun-gang et al comp. *Qinding daqing huidian shili* (Guangxu Edition. Reprint: Shanghai: Shanghai guji chubanshe, 2002), juan 232.

⁷⁵ Gugong bowuyuan mingqing dang'anchu comp., *Guanyu jiangning zhizao caojia dang'an shiliao* (Beijing: Zhonghua shuju, 1975), 66.

⁷⁶ Lai Huimin, "Qianlong chao neiwufu de pihuo maimai yu jingcheng shishang," *Gugong xueshu jikan* 21.1 (Fall 2003), 102.

⁷⁷ *Ibid.*, 115.

early years of the Qing, high-quality furs mainly came from the northern Heilongjiang areas of Manchuria. To secure its fur supplies, the court levied hunters in Manchuria a quota tax of furs.⁷⁸

During the Kangxi emperor's reign, new circumstances brought about a significant increase of imperial fur supplies. The first major change was made possible by the opening of trading routes between the court and Russia. The signing of the Treaty of Nerchinsk in 1689 allowed Russian merchants' convoys to do business in Beijing every three years. Having witnessed the profits Russian merchants received through fur sales, Chinese merchants began to engage in the long-distance trade in Khyagta (Chinese, Qiaketu), a market town at the border of today's Russia and Mongolia, to purchase furs from Russians and sell them at lower prices on Beijing markets. Fierce competitions, while bringing down fur prices, also significantly increased fur supplies.⁷⁹ In 1722, a Russian merchant reported that the court's treasury was crammed with so many high-quality furs that surplus and unused furs were decaying. This merchant went on to complain that because of the court's rich storage Russian merchants suffered an enormous loss after the court dumped 20,000 pairs of highest-quality furs on markets.⁸⁰

Another new source of fur supplies was from the area of Altai and Ulianghai in Mongolia. Since Ulianghai was brought to the Qing imperial rule in 1715, in addition to transform its administrative structure on the model of Manchu banners, the court also imposed on this area a tax in the form of tributary furs.⁸¹ In 1758, when Ulianghai had about 1,100

⁷⁸ Chang, "The Economic Role of the Imperial Household," 260.

⁷⁹ Lai, "Qianlongchao neiwufu de pihuo maimai yu jingcheng shishang," 102-03.

⁸⁰ *Ibid.*, 102.

⁸¹ Kang Youming, "Qingdai de tangnuwulianghai," *Shijie lishi* 1988 (5), 117, 121.

registered households, the quota was three sable skins per household, or three thousand sable skins in total. The court allowed the unfulfilled part, if any, to be substituted by other kinds of skins such as fox, ermine, mink, and wolf.⁸²

Regardless of their source, the Imperial Household Department's monopoly in furs from the northeast and Russia not only assured the throne the best quality but also handsome profits. More specifically, the merchants who conducted long-distance trades in Khyagta were imperial household merchants. Although most trades of this kind, made possible thanks to imperial loans, prospered during the Qianlong era (1736-1795), it was during the Kangxi emperor's reign that the system of imperial loans was initially established.⁸³ Imperial household merchants received imperial loans on a lower rate of interests than market and with an exemption from paying land taxes. As a return, they had to pay a fixed quota of interests, along with the loan money itself, back to the privy purse on a yearly basis.⁸⁴ In addition, upon arrival of furs, imperial household officials immediately graded them, leaving the best for the imperial household's uses and sending the remaining to Customs, Lianghuai Salt Censor, and Textile Commissioners to sell on market. The final destination of the profits gained was also the privy purse.⁸⁵

Ginseng and furs were among the very first Manchu staples that contributed exclusively to privy revenues. The late sixteenth-century Manchu conquest added new revenues to the privy purse, among which was imperial landed estates derived from Manchu enclosure of lands that

⁸² Lai, "Qianlongchao neiwufu de pihuo maimai," 113; Kang, "Qingdai de tangnuwulianghai," 121; Chang, "The Economic Role of the Imperial Household," 260.

⁸³ Wei Qingyuan, *Mingqing shi bianxi* (Beijing: Zhongguo shehui kexue chubanshe, 1989), 171.

⁸⁴ *Ibid.*, 175.

⁸⁵ Chang, "The Economic Role of the Imperial Household," 260.

began on the eve of 1644. These estates were concentrated around Beijing and the northeast.⁸⁶ Originally on the model of Manchu tokso of 1626 that enjoyed great administrative autonomy, the management of those imperial landed estates became more bureaucratized and centralized under the control of the Imperial Household Department.⁸⁷

Estate lands near Beijing formerly belonged to the imperial household and officials of the Ming court.⁸⁸ To compensate Manchu soldiers' military services, the court enclosed and distributed "masterless" lands to bannermen based on rank. Land enclosed by the emperor's banners were added to imperial domains.⁸⁹ The third source of estate land was from the so-called "commendation" or "voluntary adherents" (*touchong*) by Chinese who "voluntarily" commended their lands to bannermen for protection.⁹⁰ The fourth source was the confiscated property of condemned officials. In early years of the Qing, the size of bannerlands was roughly the same with that of those seized from masterless lands of the Ming court. However, as more Manchu soldiers migrated to Beijing areas, existing bannerlands ran out and to provide livelihoods for newly coming bannermen, banner lands expanded later by enclosing civilian's lands, resulting in a lot of social tensions and the state's fiscal problems.⁹¹ According to a Japanese scholar's estimate of the composition of Chinese landholding in early Qing, while the acreage of peasant

⁸⁶ Torbert, *The Ch'ing Imperial Household Department*, 84.

⁸⁷ Du, *Qing huangzu yu guozheng guanxi yanjiu*, 205-26.

⁸⁸ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti*, 81-2.

⁸⁹ *Qingdai de qidi*, 2.

⁹⁰ Chang, "The Economic Role of the Imperial Household," 251; Torbert, *The Ch'ing Imperial Household Department*, 84. For sources on the formation of banner lands due to the *touchong* practice and the problems it caused, see *Qingdai de qidi*, 34-93.

⁹¹ Liu Jiaju, *Qingchao chuqi de baqi quandi* (Taipei: College of Letters of National Taiwan University, 1964), 48-51.

owned was 6,825,624, taking 99.28 percent, Nei-wu-fu owned occupied 0.54 percent, Manchunobility owned 0.18 percent, and banner force owned 0.189 percent.⁹²

While generally speaking, imperial domains were part of banner lands, what made imperial domains different was that since they were banner lands of the upper three banners, Imperial Household Department was charged of their management. In early years of the Qing, the lands in imperial domains were first organized into equalized landed estates, with each assigned ten male tenants and 780 mu of lands (about 118 acre), and then brought under the management of the Department of Imperial Accounts (kuai-ji-si). The Imperial Household Department allotted all means of production including oxen and other life essentials such as seeds, houses, and utensils.⁹³

In the seventeenth century, imperial domains supplied provisions to the imperial household. The estates paid rents mostly in kind.⁹⁴ In addition to silver, rent was in grains, vegetables, melons, honey, cotton, indigo, reeds, fruits, hunting spoils, charcoals, furs, etc. depending on the specialization of production of the estate.⁹⁵ During the Kangxi emperor's reign, imperial household department executed a grading system for its landed estates, because quality and productivity of lands enclosed during early years of the Qing varied greatly. To standardize rents collection, the yearly rent for the first-class estates was 320 dan, the second 290 dan, and

⁹² Muramatsu Yūji, "The Imperial Domain Under the Management of the Nei-wu-fu during the Early Qing," *Hitotsubashi Daigaku, Kenkyūjo nempō*, 1968 (12), 12, quoted in Chang, "The Economic Role of the Imperial Household," 251.

⁹³ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti*, 85.

⁹⁴ Torbert, *The Ch'ing Imperial Household Department*, 88.

⁹⁵ For a variety of specialized landed estates of imperial household, see *Qingdai de qidi*, 209-385.

the third and fourth 260 dan.⁹⁶ The general trend of imperial landed estates rents was a steady increase due to socio-economic development throughout the eighteenth century and the elevated ratio of silver against coin money.⁹⁷

Some later added imperial household landed estates came from confiscated landed property of criminal officials. However, confiscated property that contributed to the privy purse involved more. The rule that confiscated property ought to be sent to the emperor's coffer originated during the Manchu conquest era. For example, in August 8th, 1638, an official of Plain Yellow Banner involved in a criminal charge of having embezzled the silvers that should have been used to conduct business for the court. Confiscated property of his own and the other persons who got involved in the illegal dealing were delivered to the privy purse (*nei ku*).⁹⁸ In post-1644 era, this rule continued to be effective. In 1667, the official Sukesaha under criminal charges was not only expropriated all his personal property, but also his entire family was punished to be slaves of the Imperial Household Department.⁹⁹ During Yongzheng emperor's reign, the fact that confiscated property went to privy purse even gave the populace the impression that the emperor made money by punishing his officials. In 1729, in responding to Zeng Jing, a gentry leader of the nation-shaking anti-Qing riot in 1728, Yongzheng emperor defended himself by saying that "how could I be blamed to be greedy for confiscating criminal

⁹⁶ Qi, *Qingdai neiwufu*, 184.

⁹⁷ For the general trend of ratio of silver against coin money during the eighteenth century, see Chen Zhaonan, *Yongzheng Qianlong nianjian de yinqian bijia biandong 1723-95* (Taipei: Institute of Economics of Academia Sinica, 1966). For the influence of the changing silver-coin ratio on the Qing society during the first half of the nineteenth century, see Lin Manhong, *Yinxian: shijiu shiji de shijie yu zhongguo* (Taipei: Guoli Taiwan daxue chubanshe, 2011).

⁹⁸ *Shengjing xingbu yuandang*, 58.

⁹⁹ Qi, *Qingdai neiwufu*, 131.

officials' property? Those corrupt officials were wrecking the country and bringing so many ruins to the people that even harsh punishments wouldn't be enough compared to their crimes."¹⁰⁰ While it's hard to accurately estimate to what degree confiscation contributed to the privy purse, the best bet is that at least during the Kangxi emperor's reign, this amount should not be significant. Insisting on the ruling principle of "giving people respite" (yu min xiuxi), Kangxi emperor was known for his lenient policy toward officials' misconducts and corruption. One example is that when the Textile Commissioner Cao Yin sent a secret memorial to Kangxi emperor as to a prevailing local problem of empty public coffers, the emperor responded by stressing that the core of his ruling policy was to give the people a respite, "the less trouble the better." (duo yishi buru sheng yishi)¹⁰¹

Another source of privy revenues during the Qing fiscal consolidation period came from tributes. Tributes included native tributes (tugong) from provinces, vassal tributes (waifan gongpin) paid by foreign countries, and tribute contributions made by officials and merchants during major festivals or imperial holidays and delivered by special imperial household posts, such as Textile Commissioner (zhizao), Salt Censor (yanzheng), and certain Custom Superintendents.¹⁰² No doubt that sending native tributes was part of the tributary tradition of Chinese dynasties. Usually the native produce of the particular district, tribute was supposed to be a "voluntary expression of gratitude to the ruler by the people."¹⁰³ During the Kangxi emperor's reign, native tributes included eastern pearls from hunting ula (Ma. post station or

¹⁰⁰ "Dayi juemi lu," in *Qingshi ziliao* 4: 16.

¹⁰¹ Zhongguo diyi lishi dang'anguan comp., *Kangxichao hanwen zhupi zouzhe huibian*, Beijing: Dang'an chubanshe, 1984, 1: 126-27.

¹⁰² Qi, *Qingdai neiwufu*, 124-29.

¹⁰³ Chang, "The Economic Role of the Imperial Household," 254.

yamen runner), licensed ginseng, sable of Suolun and Ningguta, Lou silk of Shanxi, Liu'an tea of Jiangxi, yellow tea of Zhejiang, etc.¹⁰⁴

Tributes from vassal states were also delivered to the privy purse. Similar to native tributes, tributes from foreign vassals were basically special native products to express gratitude and submission to the ruler. But unlike native tributes, the imperial household had to award presents to the foreign tributary missions. For example, in 1662 when a vassal state brought horses and sables as its annual tributes, the Qing court awarded the head of the tributary mission a tea can made of fifty liang (liang= 50 grams) silver, eighteen satin, saddle, first-class armor, and two bamboo baskets of tea.¹⁰⁵ While Board of Rite was charged with transferring foreign vassal tributes to the privy purse, it was the Imperial Household Department that made recommendations on the kind and amount of imperial presents to foreign tributary missions and delivered them upon the emperor's approval.¹⁰⁶

During Kangxi's reign, a special kind of tributes that also contributed to the privy purse was sent during annual festivals, the emperor's birthday, and the emperor's three eastern and four southern tours. To impress the emperor of their loyalty and gratitude and to gain a better chance for promotion, provincial officials followed an unwritten routine of taking the opportunity of celebrating the emperor's birthday to send rare treasures to the privy purse.¹⁰⁷ Over years, rare stones and jewels then piled up in the storeroom of the Imperial Household

¹⁰⁴ *Qinding daqing huidian shili*, vol.1190.

¹⁰⁵ *Qingdai neige daku sanyi manwen dang'an xuanbian*, 297.

¹⁰⁶ *Qinding daqing huidian shili*, vol. 1190. For some archival records of imperial awards to foreign tributary missions in 1662-1705, see *Qingdai neige daku sanyi manwen dang'an xuanbian*, 297-389.

¹⁰⁷ Wu Zhenyu, *Yangjizhai conglu* (Ca. 1896. Reprint, Beijing: Beijing guji chubanshe, 1983), vol.24.

Department. The emperor's personal bureaus, such as Textile Commissioner and Salt Censors who were assigned to the richest regions of the country, not only worked as general purchasing agent of exotica for the emperor but also performed the task of soliciting "voluntary" contribution to the privy purse from salt merchants who borrowed imperial household funds to do business.¹⁰⁸ The list of rare object sent to the court by Textile Commissioner Li Xu between 1693 and 1721 included "boxes, trays, and brush-holders in lacquer from foreign lands; caskets inlaid with gold and silver; a mixed assortment of lemons, lichees, papaya, cassia oil, and attar of roses; the tender new shoots of early spring or winter vegetables; lavishly embroidered peony-style collars and cuffs; crystalized fruits; rare books."¹⁰⁹ Although this practice of letting emperor's merchants make voluntary contribution was most popular during Qianlong period, that this practice already existed during the Kangxi emperor's reign is suggested in a secret memorial of 1705 that a copper merchant Wang Gangming made a money contribution of 140,000 tales of "saved silvers" (jieshengyin) to the privy purse.¹¹⁰

Salt revenues were important parts of fiscal revenues of the state. Through taking part in the management of salt monopoly, the Imperial Household Department also secured a remarkable amount of privy revenues from that. Since the subsiding of the Revolt of Three Feudatories in 1688, the Qing court launched a reform that aimed to standardize salt production.¹¹¹ After 1696, Board of Revenue managed the granting of salt monopoly certificates. However, nominally a duty of the state's fiscal bureaucracy, through the appointment of Imperial

¹⁰⁸ Spence, *Ts'ao Yin and the Kang-hsi Emperor*, 118.

¹⁰⁹ *Ibid.*, 116.

¹¹⁰ *Guanyu jiangning zhizao caojia dang'an shiliao*, 35.

¹¹¹ Xu Hong, *Qingdai lianghuai yanchang de yanjiu* (Taipei: Jiaxin shuini gongsi wenhua jijinhui, 1972), 8.

Household bondservants as officials to oversee salt production and business, the Imperial Household Department managed to gain control of part of salt monopoly certificates. At the most profitable salt flats of Lianghuai, salt censors were invariable bannermen or bondservants: between 1684 and 1796 forty of forty six censors were banner officials.¹¹² At Changlu too, the appointment of imperial household bondservants in salt administration had been dominant throughout the latter half of the eighteenth century.¹¹³

This special personnel arrangement created a separate salt monopoly system from that controlled by the state's fiscal bureaucracy. More specifically, in stark contrast to the state's salt monopoly system, which was either administered by salt censors (*yanzheng*) or held as part of provincial administration, the Imperial Household Department transferred the salt monopoly certificates it controlled to merchants of its choosing. It also granted them tax exemptions that merchants in the state's system couldn't enjoy.¹¹⁴ However, because of the imperial grace that they received, the emperor's salt merchants were bound to express their gratitude by paying money contributions to the privy purse. During the Kangxi period, the forms of salt merchants' contributions included to borrow mandatory high-interest privy loans, to make "voluntary" contribution (*baoxiao*), and to purchase imperial household ranks.¹¹⁵ Needless to say, to get imperial loans was not always a good thing. The problem of "empty treasury" (*kuikong*) of

¹¹² Torbert, *The Ch'ing Imperial Household Department*, 104.

¹¹³ Lai Huimin, *Qianlong huangdi de hebao* (Taipei: Zhongyang yanjiuyuan jindaishi yanjiusuo, 2014), 215.

¹¹⁴ Chen Feng, *Qingdai yanzheng yu yanshui* (Zhengzhou: Zhongzhou guji chubanshe, 1988), 29.

¹¹⁵ Qi, *Qingdai neiwufu*, 115-18.

emperor's salt merchants already surfaced during the Kangxi period.¹¹⁶ The mid-eighteenth century even saw a larger scale of bankruptcy of salt merchants who were closely tied to Imperial Household Department.¹¹⁷

Through similar personnel arrangements, Imperial Household Department also made itself a benefactor of customs revenues that had been fast increasing with commercial and trading developments. The Qing customs either belonged to the Board of Revenue (32) or Board of Works (14).¹¹⁸ Throughout the Qing, customs officials were selected based on the principle of “drawing assignments according to salaries” (*lunfeng chechai*), which meant that every state's bureau was allowed to dispatch its own personnel to take a fixed percentage of customs posts. To make sure that the imperial household to have its own presence in customs administration, the emperor granted a quota of twenty percent of customs posts to the Imperial Household Department.¹¹⁹ The fact that not all Imperial Household officials worked merely within the emperor's bureaus was no secret to people of that time. A bannerman of Hanjun Bordered Yellow Banner of Imperial Household, Fu-ge once pointed out, “Salt Censor, Textile Commissioner, Superintendent of Canton Customs, Superintendent of Huai'an and Jiujiang Customs were all filled by Imperial Household Department men.”¹²⁰

¹¹⁶ *Guanyu jiangning zhizao caojia dang'an shiliao*, 99.

¹¹⁷ For a case study of ups and downs of the emperor's salt and copper merchant family Fan, see Wei Qingyuan, *Dangfang lunshi wenbian* (Fuzhou: Fujian renmin chubanshe, 1983), 42-69.

¹¹⁸ Qi, *Qingdai neiwufu*, 121.

¹¹⁹ Qi Meiqin, *Qingdai queguan zhidu yanjiu* (Huhehaote: Neimenggu daxue chubanshe, 2004), 139.

¹²⁰ Fu-ge, *Tingyu congtan*, 51.

Despite the broad presence of Imperial Household bondservants in custom bureaus, perhaps the most unusual case was the Canton Custom. Canton Custom was established in 1685, right after the Kangxi emperor adopted a new policy of opening Chinese ports to foreign commerce.¹²¹ The tax policy toward foreign merchants was that while three tribute ships from each foreign country could be exempted from taxation, all others had to pay taxes. From 1685 to 1699, the general trend of custom revenues seemed to be declining, from the original quota of 91,744 silver tales, to 83,362 tales in 1688, and down to 48,412 tales in 1699.¹²² This reduction of customs collection may be due to an increasing concern about “sea bandits” (haikou), which forced the emperor turn to a more reserved policy of banning any maritime trade that might be tied to foreign colonialism.¹²³ Since the establishment of the Canton Custom system, all foreign trades had to be conducted through the media of “Mandarin’s Merchant” (guanshang). According to Morse’s *Chronicles of East Indian Company*, in 1684 English merchants trading with China began to sense a huge change of the Qing policy toward foreign traders. The local government official appointed a merchant, later “head of an association of merchants,” to monopolize foreign trades.¹²⁴ Unlike mandarin’s merchants who were appointed by mandarin officials, in 1702 at Canton and Xiamen emerged “the Emperor’s Merchant,” who was directly connected to the Imperial Household Department.¹²⁵

¹²¹ Liang Jiabin, *Guangdong shisanhang kao* (Taipei: Sili donghai daxue, 1960), 51.

¹²² Torbert, *The Ch’ing Imperial Household Department*, 98.

¹²³ Meng, *Kangxi dadi zhuan*, 537-42.

¹²⁴ Liang, *Guangdong shisanhang kao*, 48.

¹²⁵ *Ibid.*, 52.

During the Kangxi emperor's reign, Canton Customs contributed to privy revenues mainly through its role as a purchasing agent of exotica especially from overseas for the emperor. As mentioned earlier, the Kangxi emperor kept a loose reign on the informal collection of taxes by local governments. This overarching fiscal policy affected the fiscal operation of Canton Custom too. While the emperor acquiesced in the custom office's informal collection of surcharges from merchants, the Superintendent of customs was asked to undertake labors and duties for the imperial household and shared a certain amount of imperial expenditures.¹²⁶ While these requests could be random, more often the Canton Custom was required to send a variety of tributes to the privy purse, such as yearly tributes (niangong), lantern tributes (denggong), Dragon Boat Festival tributes (duangong), the emperor's birthday tributes (wanshou gong), etc.¹²⁷ The occasions of imperial festivals offered custom officials opportunities to impress the emperor with exotic tributes from their jurisdictions as well as opportunities for the privy purse to amass more treasures.

The unconsumed treasures and stored silvers then offered the imperial household a commercial option, to profit from interests of loaning silvers to merchants, sales of extra or defective imperial goods, and engaging in most lucrative trades. During the Kangxi period, imperial loans had a very high interest rate. While the law for the upper limit of regular loans was thirty percent, the imperial rate before 1671 was fifty percent. The reason that merchants still liked to take the high-interest loan may be because in so doing, they would be granted an

¹²⁶ Chen Guodong, "Qingdai qianqi yuehaiguan de liyi fenpei: 1684-1842," *Shihuoyuekan* 12.1 (April 1982), 19.

¹²⁷ *Ibid.*, 22.

exemption from paying their toll taxes.¹²⁸ To increase chances of making profits, the imperial household selected only highly qualified merchants to receive imperial loans, who had established commercial track records through their long-time collaboration with the imperial household department. To be on top of the commercial market, the emperor sent his personal agents including Textile Commissioner and Salt Censors to most advanced commercial regions of the country and it was these emperor's men that made recommendations of who would receive imperial loans.¹²⁹ Mostly for making profits, however, imperial loans with reduced interest rate could be of welfare nature. For instance, in 1700 the emperor made a low-interest loan of 100,000 taels as operating funds, the profits of which were going to aid livelihoods of bondservant bannermen.¹³⁰

Perhaps the most lucrative business that the imperial household department conducted during the Kangxi period was the copper trade. During the Qing, copper coin was the most dominant form of currency. To determine the purchasing value of copper coins, since the early Qing the government had adopted a silver standard, namely a standard conversion rate of one silver tale against 1000 copper coins.¹³¹ The standard ratio of 1:1000, however, was only a measurement, instead of a precise indication of how much the government actually spent on minting coins. The profits made through spending less than one silver tale to mint 1000 copper

¹²⁸ “Heitudang zhong youguan zhuangyuan wenti de manwen dang'an wenjian huibian” in *Qingshi ziliao* 5: 65.

¹²⁹ For recommendations of qualified merchants made by Cao Yin, the Kangxi emperor's most entrusted imperial household bondservant, see *Guanyu jiangning zhizao caojia dang'an shiliao*, 36, 56-7.

¹³⁰ *Kangxichao hanwen zhupi zouzhe huibian*, 1: 47.

¹³¹ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti*, 8.

coins was called “surplus silver” (yuyin), a lucrative business that brought to the Imperial Mint a considerable amount of interests.¹³² While in early Qing, the vast majority of copper supplies came from Yunnan province, since 1684 the ban that prohibited foreign trades was lifted and the emphasis of copper supplies shifted to overseas sources, especially from Japan. This trend of heavily relying on Japanese copper supplies declined since 1711, after the shogunate government began to impose strict limits on copper exports to China.¹³³

Previously administered by state’s customs, since 1699 the task of purchasing copper was transferred to the hands of merchants selected by the Imperial Household Department. Therefore, the years 1699-1715 saw a brief replacement of state’s custom bureaus by imperial household merchants to conduct copper trades and imperial household’s intervention of the state’s minting profits.¹³⁴ The imperial household merchants loaned money from the state’s coffer, used this money to conduct long-distance copper trades, and returned annually with both the copper supplies that the government needed to mint coins and original funds with considerable loan interests.¹³⁵

Limited by survived sources, it is hard to accurately estimate how many profits exactly imperial household merchants sent to the privy purse annually, let alone profits went up and down, resulting in tremendous fluctuation of profitability prospects. However, some secret memorials by Cao Yin as to imperial household merchants and copper trades may offer a glance

¹³² Yan Zhongping, *Qingdai Yunnan tongzheng kao* (Beijing: Zhonghua shuju, 1957), 2.

¹³³ *Ibid.*, 3.

¹³⁴ In 1715 probably due to the Japanese ban on copper exports and decreased profits of obscuring copper from Japan, the task of doing copper business was changed back to state’s custom bureaus. See *Ibid.*, 4.

¹³⁵ Qianlong reign comp. *Qingchao wenxian tongkao* (Ca. 1787. Reprint, Taipei: Xinxing shuju, 1958), 4976.

at this business during perhaps its most profitable period. According to Cao Yin's memorial dated May 23, 1701, we may get a balance sheet as below as to the estimated profits that the privy purse could make through imperial loans to copper merchants.

Copper Purchased 1,342,600 *jin* (1*jin*= 12 kilograms)
Saved Silver (jiesheng yin) per *jin* Original: 1.5 cents
Saved Silver in Total about 20,000 taels (1342,600 *0.15)

Copper Price Original: 15 cents per *jin*
Copper Price Current: 7 cents + 3 cents (fees) + 1.1 cents (other miscellaneous fees) = 11.1 cents per *jin*
Saved Silver per *jin* Current: 3.9 cents

Eight-year Imperial Loan Base Fund: 100,000 taels
Saved Silver per year: 140,000 taels
Saved Silver in total: 1,220,000 taels ¹³⁶

It's worth pointing out that on average the Imperial Mint (baoquan ju) needed about 4,400,000 *jin* copper every year. The copper trades controlled by imperial household merchants took more than one quarter of the total. To give a clearer sense of the weight of this lucrative business to the privy purse, we may compare it to the relatively stable annual wealth of imperial domains during Qianlong period (1736-1795). The 140,000 taels that merchants submitted to the privy purse annually had far exceeded the 62,051 taels of annual total revenues from imperial domains.¹³⁷ Another available data as to the silver revenue of Board of Revenue treasury in 1705 suggests that this imperial copper revenue took about 1.5 percent of the total state's revenue of 9,101,748.050 taels.¹³⁸

¹³⁶ *Guanyu jiangning zhizao caojia dang'an shiliao*, 15-6.

¹³⁷ Chang, "The Economic Role of the Imperial Household," 253.

¹³⁸ For the data as to the silver income of Board of Revenue in 1705, see Shi Zhihong, *Qingdai hubu yinku shouzhishi he kucun tongji* (Fuzhou: Fujian renmin chubanshe, 2008), 116.

Lastly, the fiscal separation between state treasury and privy purse did not necessarily mean a complete cutting off of their fiscal exchanges. The Imperial Household Department got a fixed number of subsidy to defray the expenses for its daily operation such as inner court staff's salaries, palace maintenance, etc., as well as some office supplies including papers, writing brushes, ink, and provisioning rice, grains, and fodder.¹³⁹ According to Liu Cuirong's study, the earliest example that can be definitely supported by documental evidence as to Imperial Household Department receiving operating subsidies from Board of Revenue was in 1656.¹⁴⁰ Although data concerning the exact amount of the fixed annual subsidy of the state's coffer to privy purse during the Shunzhi and Kangxi periods was absent, we do have a record of 1768, which suggests that the annual expenses of the Imperial Household Department was about 500,000 – 600,000 silver tales.¹⁴¹ Another helpful place to get a glance of inner court expenditure and a rough estimate of the subsidies from state's coffer is the Manchu-language archives stored in the Grand Secretariat Great Treasury (*neige daku*), now at Dalian Municipal Library.¹⁴² The records under the title of "palace expenditures" (*gongting yongdu*) do suggest that the imperial accounting was made on a case-by-case basis and most of them were about small and everyday transactions. For instance, in November 12, 1669, a eunuch reported to the privy purse of six *qian* (1 *qian*= 0.1 tael) expense for candy purchase.¹⁴³ It is likely because of this very imperial

¹³⁹ *Qingchao wenxian tongkao*, 5227; *Qinding zongguan neiwufu xianxing zeli erzhong*, 42, 238, 316.

¹⁴⁰ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti*, 78-9.

¹⁴¹ NWFZA 05-0253-034, dated May 19, 1768.

¹⁴² *Qingdai neige daku sanyi manwen dang'an xuanbian*, 130-279.

¹⁴³ *Ibid.*, 131.

accounting method during the early Qing that created the enormous difficulty for later historians to reach an estimate of the total privy expenditure.

Nourishing the State with Privy Funds

Perhaps the most remarkable imperial frugality throughout the Qing, demonstrated by highly disciplined and thrift spending behaviors of privy purse, was mostly seen in the first century of the dynasty. That the emperor strove to cut down unnecessary court expenses and transfer the savings to nourish the people is suggested in many imperial anecdotes. In 1651, the Shunzhi emperor suspended imperial textile levies in Shanxi out of the concern of textile commissioners' harassment of local society. In 1654, as Jiangnan area was severely affected by floods and draught, the emperor exempted the area from imperial textile levies for two years.¹⁴⁴ The Kangxi emperor was especially known for his frugal inner court. In 1690, the inner court expenditures that the Kangxi emperor disclosed showed a remarkably low imperial expenditure under his reign compared to the Ming court. The savings included 960,000 tales' gold decorated silvers (*jinhua yin*) that Ming court spent, which had been transferred to state coffer; the reduction of requested subsidy from the seneschal (*guanglusi*) from 240,000 tales to only 30,000 tales; the reduced annual consumption of charcoal from 26,000,000 *jin* to seven or eight million *jin*; over 11,000,000 *jin* saved red-screw carbon (*hongluo tan*); saved two hundred million tales spent on curtains, carriages, carpets, etc; and only thirty percent of the palace construction expenditures of the Ming court.¹⁴⁵ Even though the Board of Works had already cut down ninety percent expenses compared to the amount spent by the Ming court, the Kangxi emperor still

¹⁴⁴ Wang, *Shi qu yu ji*, 41.

¹⁴⁵ Wang, *Shi qu yu ji*, 42.

considered the ten thousand tales' monthly expenses on imperial works as too much, thereby implementing another significant reduction of these costs to only one thousand tales.¹⁴⁶ The Yongzheng emperor was said to have fully committed himself to governance that his thirteen years' reign saw construction of only one imperial temple designed to worship wind, cloud, thunder and rain gods.¹⁴⁷

To demonstrate his genuine concern of people's livelihood and the fate of the country, the early Qing emperor often sacrificed his own purse to make imperial aid funds to help the population upset by natural disasters. In 1653, when an unusual flood caused severe damages in Peking, the imperial household immediately halted all ongoing palace construction and sent 240,000 tales of silvers, drawn both from privy purse treasury and saved silvers by the emperor and the empress, to help the affected population. In 1679, the Kangxi emperor drew 100,000 tales of silvers from privy purse to assist livelihoods of Peking residents who suffered severe losses in a big earthquake.¹⁴⁸ An imperial decree in 1685 gives us a glance at Kangxi emperor's perception of how imperial spending ought to be. The emperor said, "An emperor should cherish the wealth under the Heaven so that he can help the country save the limited wealth. To prevent unused butter and wine supplies from being squandered, from now on supplies should be collected based on needs."¹⁴⁹

¹⁴⁶ Ibid.

¹⁴⁷ Zhao-lian, *Xiao ting za lu*, 9.

¹⁴⁸ Wang Maohe and Xian Jialing, "Qingdai huangjia caizheng yu guojia caizheng guanxi zhi yanjiu," *Nankai shixue* 1992 (2), 52.

¹⁴⁹ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti*, 107.

The Kangxi emperor was also known for his generous giving of privy funds to help supplement military expenses. In 1676, when state treasury was almost emptied by mounting military expenses on Three Feudatories campaigns, the Kangxi emperor employed a huge amount of privy funds to help provide logistic supplies to soldiers fighting on frontlines.¹⁵⁰ In 1695, the emperor employed 60,000 tales of privy silvers to make transporting carts to be used in campaigns against Galdan. In 1717, another 260,000 tales of privy silvers were employed as a supplement to military expenses.¹⁵¹

That the emperor employed privy funds to assist public expenses, which were usually reimbursed by state coffer, is also seen in the giving of the privy purse to assist bannermen's livelihoods. As discussed earlier, financial support for bannermen was mainly composed of silver and grain salaries, in addition to banner lands designed to be where military logistics were drawn from. However, because of lack of agricultural production skills and business shrewdness, as well as their lazy and wasteful lifestyles, during Kangxi emperor's reign, bannermen's increasing impoverishment had already surfaced. In addition to reforming the state's banner stipend system that had helped exempted bannermen from a huge portion of their debts, the emperor did more. The Kangxi emperor's reign saw the employment of privy funds to help pay bannermen's debts, and construction of banner granaries. Although by 1706 more than half of the 6,550,000 tales that the emperor loaned to bannermen in 1702 hadn't been fulfilled, the emperor announced his willingness to relieve bannermen from the burdens of their debts.¹⁵² This method that the privy purse loaned silvers as base business funds to assist bannermen's livelihood later became a norm.

¹⁵⁰ Wang and Xian, "Qingdai huangjia caizheng yu guojia caizheng guanxi zhi yanjiu," 57.

¹⁵¹ Liu, *Shunzhi kangxi nianjian de caizheng pingheng wenti*, 108.

¹⁵² Wang, *Shi qu yu ji*, 403.

In 1723, Yongzheng emperor (1723-1735) made a 900,000 taels' imperial loan, designed to generate interests to be used to help subsidize bannermen's wedding and funeral expenses.¹⁵³

A French Catholic missionary, Joachim Bouvet arrived in Peking in 1682, served in Qing court, and became utterly impressed by personal frugality of Kangxi, the emperor of China, believed by Jesuits as the wealthiest land in the world. In mention of the imperial spending, Bouvet wrote:

“Though it is beyond all dispute, that the emperor of China is the most potent prince in the world, both in respect of his vast revenues, and the great extent and goodness of his territories; nevertheless is he a great enemy to luxury, in respect of his own person; being in this point an exact observer of one of the fundamental laws of the Chinese monarchy, which forbids all excessive expenses in the great ones, and the Prince himself, unless it be with relation to the public good. Not but that the expenses of his household surpass without all contradiction, much those of the most magnificent courts of Europe, by reason of that almost innumerable multitude of officers and others, who daily have their substance from court; but in respect of his own person, he is the most exact pattern of Frugality and Modesty.”¹⁵⁴

In Bouvet's eyes, what made the modest imperial spending particularly admirable was the fact that while the emperor spent remarkably little for himself, he was not sparing when it came to the public welfare. Bouvet wrote, the emperor “shews himself as liberal and magnificent in any thing which has respect to the public, as he is sparing in his private expenses. He is not prodigal of millions, when they come in competition with the welfare of the empire. He does not

¹⁵³ *Daqing huidian shili*, 1213: 16-17.

¹⁵⁴ Joachim Bouvet, *The History of Cang-hy: the Present Emperour of China Presented to the Most Christian King* (London: Printed for F. Coggan, 1699), 29-30.

grudge to bestow immense sums in repairing the public edifices, to keep the rivers, channels, bridges, and banks, and such like things, which serve for the convenience of commerce, and ease of the people in good repair: from whence it is easy to judge, that, if he retrenches something from his superfluous private expenses, he husbands it for the benefit of the public good, in order to employ it for the more exigent occasions of the state, the chief aim of this Prince being, to be considered by his subjects as their Father, not their Master.”¹⁵⁵ All of these drew a stark contrast with luxurious spending of French absolutism monarch who took more taxes from the people and employed the wealth taken in this measure for his personal consumption.¹⁵⁶

Perhaps a more precise indicator of the imperial thrifty in early Qing was that not only large-scale imperial borrowing from state coffer was rare but also that privy purse tended to transfer its surplus funds to supplement state coffer. During Kangxi period, in addition to annually reimbursed funds from Board of Revenue for administrative operation of imperial household bureaus, additional reimbursements requested by the privy purse were no more than some palace life essentials such as silks, cotton cloth, spices, tea, papers, ink, rosewood, tin, lead, etc.¹⁵⁷ This drew a stark contrast to the high-frequency and large-scale imperial borrowing from state coffer since the Taiping rebellion onward.¹⁵⁸ Evidence has suggested that since 1730s, the

¹⁵⁵ *Ibid.*, 33.

¹⁵⁶ For increases of tax burdens under Louis XIV’s absolutistic rule in the mid- and late seventeenth century, see William Beik, *Absolutism and Society in Seventeenth-Century France: State Power and Provincial Aristocracy in Languedoc* (Cambridge: Cambridge University Press, 1997), 140-46.

¹⁵⁷ *Daqing huidian shili*, 1190: 11a-b.

¹⁵⁸ For a detailed discussion of imperial borrowing from state coffer in mid- and late nineteenth century, see the fifth chapter.

Qing imperial household became increasingly less reliant on state coffer.¹⁵⁹ In 1768, the privy purse had become so rich in its storage that Qianlong emperor decreed the privy purse to transfer 1,500,000 silver tales to Board of Revenue to help supplement military expenses in Yunnan province.¹⁶⁰

Conclusion

Bondservants were originally slaves in households composed mainly of captives and condemned criminals during the Manchu conquest. The Manchu Eight Banner organization later became the model to reorganize bondservants, laying institutional foundation for separate bondservant banners. However, when the centralized imperial authority was not yet established, the Manchu princes who commanded their own banners shared with the throne the privilege to own their own bondservants.¹⁶¹ In 1653, a clear division was drawn between the Upper Three Banners controlled by the emperor and the Lower Five Banners controlled by the princes. Those bondservant banners within the Upper Three Banners provided personnel foundation for the Imperial Household Department.

Although the personnel composition of the Imperial Household Department owed its organizational principle to the Eight Banners system, in this chapter I have argued that the driving forces behind both the temporary abolishment of the Imperial Household Department during the Shunzhi emperor's reign and its eventual settlement as a separate monarchial office

¹⁵⁹ Wang and Xian, "Qingdai huangjia caizheng yu guojia caizheng guanxi zhi yanjiu," 53.

¹⁶⁰ NWFZA 05-0253-034, dated May 19, 1768. According to this source, the treasures of privy purse reached 2,004,704 tales, while the expected imperial household expenditures were only about 500,000-600,000 tales.

¹⁶¹ Spence, *Ts'ao Yin and the K'ang-hsi Emperor*, 8.

were the needs of the throne to centralize imperial authority. More specifically, I have demonstrated that consolidation of the Qing rule under the Kangxi emperor's rule allowed the throne both political and economic power needed to defeat the influence of princes. The eventual triumph of the throne over the Manchu nobility made possible greater bureaucratization of both the governmental administration and the Imperial Household Department, prompting the transformation of the privy purse from the major financial source of the imperial authority into a separate destination of state revenues, the sole purpose of which was to defray everyday expenses of the imperial household. It was the bureaucratization of the imperial fiscal separation completed under the Kangxi emperor's reign that made possible the clearly stipulated privy revenues and imperial spending budgets.

Chapter Four

The Imperial Household, Merchants, and Territorial Expansion: The Expansion of the Privy Purse and the Royal Absolutism in the Eighteenth Century

An Age of Absolutism: Military Campaigns, Institutional Innovation, and the Expansion of the Throne's Power

If the last decades of the seventeenth century constituted a period of political consolidation, the following century witnessed ongoing political innovations in reaction to wartime exigencies on the one hand and propelled by the throne's desire to concentrate authority on the other. Although the early Qing rulers made crucial strides toward the greater centralization of the authority, at the end of Kangxi period not only the Manchu nobility still had powerful sways in central decision-making but also the bureaucracy grew into a major threat to absolutistic developments of the crown. Starting from 1670s, however, numerous military campaigns created favorable circumstances of institutional innovations, steered by the crown toward checking the influence of the bureaucracy and establishing new cornerstones of its absolutist enterprise. Officials mounted successful attempts to broaden their influence in government. But, by the mid-Qing emperors had successfully counterbalanced this rise of influence in the government and reinvented autocracy, through their centralized control of public treasuries at different administrative levels and a secure separate inner court.¹

Many political developments during the high Qing were the continuation of the political centralization dated back to the late Kangxi period in reaction to wartime exigencies. The sense of insecurity as an alien ruler made the Manchu crown more inclined to trust his personal venues

¹ Beatrice S. Bartlett, *Monarchs and Ministers: The Grand Council in Mid-Ch'ing China, 1723-1820* (Berkeley: University of California Press, 1991), 17, 278.

of information acquired through confidential memorials.² This tendency gained renewed momentum during the Three Feudatories rebellion, when the young emperor saw the opinion of his advisors as an obstacle to his own decision making.³ Since then, the palace memorial system became increasingly confidential and began to extensively spread to old administrative dominions of the bureaucracy.

Since 1680s, the palace memorial system developed rapidly, giving rise to a dual imperial information system controlled respectively by the censorial bureaucracy and the crown himself. Prior to the invention of palace memorial system (*zouzhe*), what at use was the routine communications system (*tiben*), an open, public, and regulated bureaucratic channel inherited from the Ming and administered by the outer court.⁴ The palace memorial system, in contrast, served as the emperor's private channel, which didn't go through the censorial bureaucracy, but reached the emperor's notice directly.⁵ Moreover, the emperor turned to informal channels: his personal agents sent to fill the most lucrative posts of textile commissioners and salt censors sent back secret reports. Secret reports sent back by them in turn provided the emperor invaluable information as to loyalty of officials, harvests, local unrests to supplement his information

² Pei Huang, *Autocracy at Work: A Study of the Yung-cheng Period, 1723-1735* (Bloomington: Indiana University Press, 1974), 120.

³ Lawrence D. Kessler, *K'ang-hsi and Consolidation of Ch'ing Rule, 1661-1684* (Chicago: University of Chicago Press, 1976), 81.

⁴ Bartlett, *Monarchs and Ministers*, 4. Regarding the difference between routine memorials and palace memorials, see Zhuang Jifa, *Qingdai zouzhe zhidu* (Taipei: Guoli gugong bowuyuan, 1979), 17-9.

⁵ Jonathan Spence, *Ts'ao Yin and the K'ang-hsi Emperor*, 213; Huang, *Autocracy at Work*, 113-19.

acquired through routine memorials.⁶ The emperor also expanded this practice to provincial officials and military generals.⁷ As the workings of palace memorials extended beyond the circle of the inner court agents, the palace memorial system became a routinized information system controlled directly by the crown, allowing him to preside over the bureaucracy.

Such political innovations continued in his son's reign. The new emperor's first move toward autocracy was to diminish the censorial system. Copied from the Ming, the Censorate was founded by Abahai in 1636 and became consolidated in Shunzhi period. Paired with the Six Boards and distributed over provincial circuits, the censors were charged with supervising central and local government officials and bringing impeaching those whose behavior was perceived as improper. The Chinese political tradition granted the censors the freedom of speech and the right to petition free from persecution.⁸ The new rulers, however, saw criticisms of censors based on Confucian doctrines not as ethical and intellectual guidance, but as an obstacle to developments of his centralized rule. Despite a start to promote this censorial system, the emperor made a sharp turn in 1725. In an edict, he blamed those censors who took advantage of their impeachment duties to expand their own powers.⁹ Following this incident, the number of memorials from censors as a share of the total dropped abruptly from 14.4% to 0.5% of total memorials.¹⁰ The emperor then struck a deadly blow to the censorial system, by reducing the

⁶ Spence, *Ts'ao Yin and the Kang-hsi Emperor*, 214-54.

⁷ Guo Chengkang, *Shiba shiji de zhongguo zhengzhi* (Taipei: Zhaoming chubanshe, 2001), 106.

⁸ Huang, *Autocracy at Work*, 114.

⁹ Guo, *Shiba shiji de zhongguo zhengzhi*, 144.

¹⁰ *Ibid.*, 145.

Censorate (Ducha yuan) and the Six Offices of Scrutiny (liuke jishizhong) into one. The result was a reshuffled censorial office put under the surveillance of the crown.¹¹

The emperor's informal bureaus grew to prominence in the entire Qing political system and such developments emerged out of military campaigns. A best example in this regard was the establishment of the Grand Council (junji chu). Historians have dated the origin of the Grand Council to the conquest era, and more specifically, to the founding of the Literary Office (wenguan) in 1631 and its reformed form, the Three Inner Courts (neisanyuan) in 1636.¹² The political factionalism in early Qing prompted the Shunzhi emperor to develop an informal group of aides, made up of priests and eunuchs. Kangxi emperor adopted this strategy and established the Southern Imperial Study (nanshufang) in 1677. Highly accomplished Chinese scholars, degree holders, and literary men comprised the staff, copying and proofreading documents, while secretly serving as the emperor's personal advisors and acting loyally upon the emperor's wishes.¹³ Consistent with the long political developments of the royal centralization over the seventeenth century, the Grand Council quickly became a powerful weapon of the crown against the Manchu aristocracy and factionalism, elevating the crown's power to a new height. Effective governance hinged on an effective management of communications. And, the Grand Council provided such an institution for innovative methods of palace communications.¹⁴

Armed with this centralized power, the crown further expanded his reform to the banner system. In the Yongzheng period, both the company size and the number of companies

¹¹ Huang, *Autocracy at Work*, 117.

¹² *Ibid.*, 138.

¹³ *Ibid.*, 141.

¹⁴ Bartlett, *Monarchs and Ministers*, 7, 49.

decreased, and the paternalistic relationships of soldiers with the princes were ended.¹⁵ Between 1725 and 1732, the emperor replaced hereditary captains with administrative assistants.¹⁶ Banner affairs were brought under the emperor's control, becoming standardized and routinized.¹⁷ Banner schools were established with the mission to educate bannermen in Manchu mores, values, and norms and to instill the sense of loyalty.¹⁸ Feudal and clan elements of the banner system were the main targets of the reforms, serving to reduce the authority of the princes and beile lords and promote the emperor's project of political centralization.

The crown's successes in centralizing controls of the bureaucracy and reducing the authority of the princes paved ways for reforms in the fiscal area. Corruption and tax evasion were main problems that overshadowed the early Qing state.¹⁹ The reason was that the taxation system of the Qing was unable to change with the population growth, leaving local governments in deficit. This inflexibility of the state fiscal system forced local magistrates to make up the shortage of taxes and collect surcharges on their own. The aim of the fiscal reform in the years 1723-1729 was precisely to target this long-standing fiscal problem in local governments by bringing the informal collection of "meltage fees" (huohao) out of shadow. More specifically, officials in each province were allowed to collect a fixed percentage of surcharges on all regular land and poll taxes remitted to the central government. This huo-hao then was retained in each provincial treasury to provide officials with substantially increased salaries (yanglian) and

¹⁵ Huang, *Autocracy at Work*, 169.

¹⁶ *Ibid.*, 170.

¹⁷ *Ibid.*, 171.

¹⁸ *Ibid.*, 173.

¹⁹ Yeh-chien Wang, *Land Taxation in Imperial China, 1750-1911* (Cambridge: Harvard University Press, 1973), 52.

administrative fees.²⁰ Legalizing and standardizing the collection of the meltage fee allowed the court to dictate how the revenue was spent by local government . As a result, the amount of taxes that were remitted to the central fiscal bureaucracy increased, while tax burdens on taxpayers were reduced. It would be hard to imagine a nationwide reform that ran counter to interests of local governments to be realized without a highly centralized government.

These reforms demonstrated unprecedented scales and forces toward political centralization, and traded into strengthened military capabilities of the crown. The Grand Council and secret palace memorials allowed the emperor to respond quickly to military and economic exigencies in far-flung domains. The Fiscal rationalization reform increased the emperor's ability to mobilize financial resources. The establishment of a central decision-making system that was loyal to the emperor's wishes gave the emperor's sanction unparalleled authority. This extraordinary military power allowed the Qing state not only to defend itself but also to pursue an aggressive agenda of territorial expansion.

Such military energies were first directed toward the conquest of non-Han ethnic minorities. The home of a variety of non-Han ethnic minorities historically, the hilly, forested, and less productive regions of South China posed daunting challenges to Chinese dynastic rulers to establish a direct rule. To maintain peace while lowering administrative costs, the dynastic rulers adopted the "loose rein" policy by forcing political subordination of the groups to the court while selecting tribal headmen to govern their own people.²¹ This local autonomy associated with the tribal headman system, however, became increasingly intolerable in face of the ambition of the absolutist crown. To institute the imperial administrative structure in the southwestern

²⁰ Zelin, *The Magistrate's Tael*, xi-xvi.

²¹ Huang, *Autocracy at Work*, 280.

regions was at stake also because rich copper and lead mines of this region promised an excellent source of revenues.²² Between 1726 and 1735 Yongzheng emperor launched a reform toward this region with an aim to transform tribal communities into regular administrative units and to introduce Chinese culture to local areas.²³ Through this reform, the long-standing tribal headman system was replaced by the imperially appointed officialdom, making vast areas of South China into new territories of the crown's centralized rule.

This military momentum continued, resulting in the doubled territorial size of the Qing empire by the end of the eighteenth century.²⁴ The suppression of the three feudatories and the conquest of Taiwan in 1684 extended the southeastern internal frontiers. The successful campaign against Mongols and Russians in the north in 1689 settled in the signing of the Treaty of Nerchinsk between Muscovy Russia and the Qing, bringing peace for the time being to the eastern part of their joint frontier. The northeastern frontiers were permanently closed after Qianlong struck a final blow against Zunghars.²⁵ These successful military campaigns, as Peter Perdue has argued, exerted enormous influence on the Qing state building in the eighteenth century and trajectories of the Qing state in the modern time.²⁶

While political centralization prepared the Qing state for military success, successful military campaigns in turn facilitated institutional innovations, giving the crown the opportunity

²² Ibid., 289.

²³ Ibid., 291.

²⁴ Joseph Fletcher, "Ch'ing Inner Asia c.1800," in John K. Fairbank ed. *The Cambridge History of China. Volume 10. Part I. Late Ch'ing, 1800-1911* (Cambridge: Cambridge University Press, 1978).

²⁵ Kessler, *K'ang-hsi and the Consolidation of Ch'ing Rule*, 74-111; William T. Rowe, *China's Last Empire: The Great Qing* (Cambridge: Harvard University Press, 2009), 71-81.

²⁶ Perdue, *China Marches West*, 547-65.

to reshuffle the government to his own advantage. Wartime exigencies called for a strong and centralized leadership. In 1673 when the war making decision got mired in heated quarrels between bureaucrats and Deliberative Council (yizhengwang dachen) advisors, the emperor's strong stance to abolish three feudatories turned out crucial.²⁷ In light of this incident, the Southern Study was founded in 1677 to serve the mounting need of the crown to centralize the decision-making. Initially as a response to wartime decision making in the middle of the anti-Three Feudatories campaign, the Study later gained predominant status in the Qing political system.²⁸

Perhaps the best example to illustrate this mutually strengthening relationship between warfare and political centralization was the administrative reforms made by the court during the Dzungar campaign. A crucial instrument of political centralization, the Grand Council started as an informal advisory commission for military affairs.²⁹ During the Dzungar war, new minor organizations were set up to increase administrative capacities of the government in areas of the decision-making, logistics, and communications. In 1726, the three inner deputies were drawn together as part of the emperor's scheme to centralize the decision-making. In 1729, to meet the needs of the active phase of the campaign, the Board of Revenue's Military Finance Section (hubu junxufang) was founded. In 1730, a new wartime temporary office emerged, known as "High Officials in Charge of Military Finance" (banli junxu dachen).³⁰ Many of these organizations were preserved after the war, becoming extended dominions of the crown's power.

²⁷ Kessler, *K'ang-hsi and the Consolidation of Ch'ing Rule*, 81.

²⁸ Huang, *Autocracy at Work*, 140.

²⁹ Rowe, *China's Last Empire*, 40.

³⁰ Bartlett, *Monarchs and Ministers*, 121.

For example, the establishment of the Grand Council, a legacy of the Dzungar campaign, gave the long-standing secret uses of the palace memorial legal status and official jurisdictions. It was the wartime exigencies that afforded the opportunity to add to the routinized bureaucracy a non-official political system, utilized by the crown to strengthen the imperial control of the decision-making.

The royal budget has been central to the story of the state formation and the rise of capitalism in early modern Europe. To survive the hostile international environment, the crown constantly struggled to raise funds either by justifying his expenses to the Estates or by making absolutistic moves to surpass the Estates to tax arbitrarily.³¹ The crown was under continuous pressure to search for new financial resources, because both his needs of conspicuous consumption and financing the war increased expenses and deepened the royal financial crisis.³² To improve its personal financial insolvency, the crown opted to align with the merchant community through an exchange of the prerogative monopoly that he controlled with loans, taxes, and political support offered by merchants. The economic privileges that the crown granted to merchants served as strong incentives of early commercial expansion. Recent studies have explained the rise of early capitalism in early modern England and Netherland as the result of the fusing of the ruling family with the merchant capitalist class.³³

³¹ Rudolf Braun, "Taxation, Sociopolitical Structure, and State-Building: Great Britain and Brandenburg-Prussia," in Charles Tilly ed., *The Formation of National States in Western Europe* (Princeton: Princeton University Press, 1975), 253.

³² Robert Brenner, *Merchants and Revolution: Commercial Change, Political Conflict, and London's Overseas Traders, 1550-1653* (Princeton: Princeton University Press, 1993), 199-200.

³³ Julia Adams, *The Familial State: Ruling Families and Merchant Capitalism in Early Modern Europe* (Ithaca: Cornell University Press, 2005).

In contrast to the early modern European crown's struggle to make the ends meet, the Chinese crown enjoyed more centralized control of taxes and economic resources. The tax system was designed to institute the hierarchy so that the central fiscal bureaucracy could carry out the top-down management of tax collection. The fiscal system became even more centralized following the fiscal rationalization reform in 1720s, which brought surcharges collected by local governments under the crown's control. By mid-eighteenth century, the new centralized crowns had firmly controlled military decision-making and especially economic mobilization for war. Instead of financing war out of his own pocket, funds for military activities mainly came from the subsidization of the central fiscal bureaucracy and the transfers of funds of adjacent provinces (xiexiang). Although the similar crown-merchant alliance was also found in Qing China, the Chinese crown neither saw taxes and political support offered by merchants as indispensable, nor had the urgent motive to rely on such supports to survive.

The Privy Purse during the “Prosperous Era” (shengshi), 1723-1795

Known for his “strict” ruling style, Yongzheng emperor left behind a better government.³⁴ Fiscal rationalization grew the state treasury from 8 million ounces to over 60 million.³⁵ The growth of the imperial power reduced the factionalism that plagued the governance. Third, as a result of Kangxi's policy of combining the poll tax and the land tax and monetizing tax collection, money supply expanded and domestic trade and market flourished.³⁶ Since the conclusion of the revolt of the three feudatory wars in 1684, a combination of

³⁴ Rowe, *China's Last Empire*, 66.

³⁵ Mark Elliott, *Emperor Qianlong: Son of Heaven, Man of the World* (New York: Longman, 2009), 18.

³⁶ Kuhn, *Soulstealers*, 31-2.

favorable economic and institutional factors led to an explosion of the population growth. The late Qianlong era would see the population shooting up to 300,000,000, compared to 60,000,000, the peak number prior to the Qing.³⁷

Bequeathed with such economic prosperity, the privy purse expanded rapidly. The traditional revenues taken from imperial domains and both native and foreign tribute continued in the Qianlong period. Through special arrangements made by the crown, existing privy revenues such as proceeds from sales of the monopoly trade of ginseng and customs significantly increased. Economic and political development and territorial expansion of the period contributed to an addition of new revenues. These included jade trade in Xinjiang, long-distance domestic trade conducted by salt merchants, the so-called “surplus quotas” of customs (guanshui yingyu), and the secret “penitence silver” (yizui yin).

a. Imperial Landed Estates

Established to provision for the everyday consumption of the imperial household, imperial landed estates underwent several major changes in the eighteenth century. Expanded money supplies, in copper and especially in silver, nourished the formation of domestic markets. As trades and markets flourished, land prices went up, boosting the land selling market. This socio-economic change imposed a direct impact on the rent-collecting method and proprietorial form of imperial landed estates.

While in early Qing the norm was to let the headman of each imperial estate transport stipulated rents in kind directly to Beijing and Shenyang, in the Yongzheng period such rents had been in part converted into silvers. Information from confiscated landed property of the condemned imperial clan members during this period indicates that imperial landed rents

³⁷ Ping-ti Ho, “The Significance of the Ch’ing Period in Chinese History,” *Journal of Asian Studies* 26.2 (Feb., 1967), 191.

were a mixture of payments in kind and in cash. In 1736, an imperial landed estate that used to specialize in the production of fungi, mushroom, and fiddlehead had adopted a monetized rent collecting method, with a quota of three silver tales for each adult male.³⁸ Especially after the mid-eighteenth century, this tendency of monetization of imperial landed rents became more salient, because monetized rents enjoyed many advantages, such as the reduced transportation cost and the flexibility to compare with the option of purchasing provisions on market.³⁹

While by law, imperial landed estates were strictly prohibited from being sold on the market, during the Qianlong period the land selling in the name of the “long lease” (changzu) became a new norm.⁴⁰ In 1742, an imperial clan member received punishment by beating for selling his clan lands to a commoner.⁴¹ Harsh punishments only intimidated such outright violation of the imperial law, not those in various disguises. For example, one popular practice during this period was called “borrowing silvers, lending lands” (zhidi jieyin). The tenant obtained permanent tenancy on the land owned by the landlord. As an exchange, the landlord borrowed a certain amount of silvers from the tenant. The tenant would not charge the landlord of interests since he cultivated the landlord’s land with no obligation to pay

³⁸ Lai, *Tianhuang guizhou*, 185.

³⁹ Torbert, *The Ch’ing Imperial Household Department*, 88. This tendency of monetization of rents was also reflected in imperial pastures. For example, an imperial pasture that used to provision lamb, butter, and milk, in 1770s had converted its annual rents into 36.4 silver tales. See Lai, *Tianhuang guizhou*, 187.

⁴⁰ *Ibid.*, 196.

⁴¹ *Ibid.*

rents.⁴² This new economic relationship between the landlord and the tenant was also seen on commoners' lands, indicating the depth of the development of money and market economy.⁴³

Although imperial landed estates are considered as part of banner lands, in the eighteenth century when the general trend of banner lands was to decrease in size, the trend for imperial landed estates was the opposite. Three reasons may have contributed to this result. First, the imperial household repurchased estate lands that impoverished bannermen sold and reconverted them into landed estates owned by the imperial household.⁴⁴ Second, due to the wartime disruption, the Central Plain in early Qing experienced a process of depopulation. Lands that were left uncultivated were often targets of reclamation by imperial estate headmen who did so to increase their personal wealth.⁴⁵ Third, starting from the Yongzheng period, the fiscal rationalization reform turned into large-scale imperial anti-corruption campaigns. The emperor turned the confiscated landed properties into imperial estates.⁴⁶

b. Subsidies from the Board of Revenue

Although it is not clear about how much exactly the Board of Revenue disbursed to the Imperial Household Department, we do know that the Department received a certain amount of subsidies from the Board to reimburse its office-running costs.

⁴² Lai, *Qianlong huangdi de hebao*, 86.

⁴³ Regarding the wide application of this form of tenancy on commoners' lands, see Song Xiuyuan, "Qingdai qianqi dizu xingtai de fazhan bianhua," in *Zhongguo diyi lishi dang'anguan ed., Mingqing dang'an lunwen xuanbian* (Beijing: Dang'an chubanshe, 1985).

⁴⁴ Torbert, *The Ch'ing Imperial Household Department*, 85.

⁴⁵ Lai, *Tianhuang guizhou*, 163.

⁴⁶ Lai, *Qianlong huangdi de hebao*, 60-7.

Expenditures such as office-paper purchases and salaries of officials working for the Department came from the Board's monthly subsidy.⁴⁷ Itemized routine subsidies from the Board also included operational funds of some Nei-wu-fu sub-departments. A Nei-wu-fu subsidy receipt in June 1735 showed that the Board disbursed to the Imperial Stud (shangsi yuan) silver cash to pay for sheep forage.⁴⁸ Nei-wu-fu was also eligible to receive subsidies from the Board to reimburse its miscellaneous salary payments. The official regulation of the Board of Revenue in 1866 showed that each subsidy for this purpose was five thousand strings of copper.⁴⁹

While in the first half of the Qianlong period the flow of money was from the Board to the Imperial Household Department, in the second half of his reign the direction of this flow was reversed. Having loaned 200,000 tales of silver in the preceding year, the Nei-wu-fu requested 200,000 more tales from the Board in 1736, because the privy purse only had 64,100 tales in storage in addition to silver ores and 23,600 tales of tributary silvers from Vietnam and Korea.⁵⁰ In the following years, that the Nei-wu-fu requested the annual subsidy of 200,000 tales of silver from the Board became a norm, except in 1738 the Nei-wu-fu requested such subsidies three times.⁵¹ In 1746, this annual subsidy

⁴⁷ *Qinding neiwufu zeli erzhong*, 1: 43.

⁴⁸ *Ibid.*, 1: 238.

⁴⁹ *Qinding hubu zeli*, (Ca. 1844. Reprint, Taipei: Chengwen chubanshe, 1968), 6197.

⁵⁰ NWFZA 05-0009-006, dated 11/04/1736.

⁵¹ NWFZA 05-0016-023, dated 10/20/1737; NWFZA 05-0019-005, dated 01/28/1738; NWFZA 05-0019-030, dated 03/12/1738; NWFZA 05-0023-002, dated 10/02/1738.

increased to 300,000 tales.⁵² In 1756, such requests were made twice, with 400,000 tales in April and 500,000 tales in September.⁵³ In 1758, 1761, and 1762, the amount of subsidy stayed at 400,000 tales.⁵⁴

According to the available data, starting from 1769, the Imperial Household not only did not request subsidy from the Board of Revenue anymore but also began to transfer surplus silvers to supplement the Board. A memorial dated May 19, 1769 showed that the silver storage of the privy purse reached 2,004,704 tales, while the annual expenditure was only 500,000-600,000 tales. Given the trend of the increasing storage of silvers, the emperor decreed to disburse 1,500,000 tales to the Board.⁵⁵ In 1773, another one million tales were decreed to disburse to the Board, although in the following year, the number was readjusted to 400,000 tales due to mounting expenditures of the Nei-wu-fu on palace construction and salary payments to temples, bannermen, and imperial opera actors.⁵⁶ Between 1769 and 1776, the Nei-wu-fu in total disbursed 6,900,000 tales to the Board, and in years 1771-73, 700,000 tales to the Mukden Board of Revenue (shengjing hubu).⁵⁷ In 1779, the privy purse continued to enjoy abundant treasury with 2,053,574

⁵² NWFZA 05-0070-030, dated 03/24/1746; NWFZA 05-0091-035, dated 03/25/1749; NWFZA 05-0100-021, dated 05/24/1750; NWFZA 05-0127-(010-011), dated 03/04/1754.

⁵³ NWFZA 05-0140-077, dated 04/17/1756; NWFZA 05-0143-009, dated 09/24/1756.

⁵⁴ NWFZA 05-0160-006, dated 11/18/1758; NWFZA 05-0181-074, dated 06/29/1761; NWFZA 05-0189-037, dated 06/1762.

⁵⁵ NWFZA 05-0253-034, dated 05/19/1769.

⁵⁶ NWFZA 05-0305-040, dated 01/27/1774.

⁵⁷ NWFZA 05-0328-100, dated 10/29/1777.

tales of silvers in storage. Qianlong emperor thereby decreed tributary silvers from Vietnam to be permanently stored at the Board of Revenue.⁵⁸

Since 1760s the imperial household had realized fiscal self-reliance and it even declined various fund raising proposals that used to play an important part in privy revenues. While in 1757 the emperor appropriated a public fund for river construction to finance his second southern tour, in 1763 he firmly declined a proposal to transfer 800,000 tales from Canton local funds to reimburse the summer palace construction costs.⁵⁹ In 1766, instead of disbursing the surplus taxes from the Taiping Custom of Canton to the privy purse, the emperor decreed to send the fund instead to the Board. Given the abundance of the privy purse, during his sixth southern tour in 1784, the emperor exempted Lianghuai salt merchants from the 1,800,000 tales of silver and advised this fund to be saved for local use.⁶⁰ The trend between 1760s and 1790s seemed to be that the privy purse enjoyed such abundant revenues that unused silvers piled up and were used to supplement the state's purse.

c. "Surplus Quotas" of Customs (guanshui yingyu)

The political centralization in high Qing allowed the crown the capability to tap into the economy to secure streams of revenue for itself. The fiscal rationalization reform during the Yongzheng period not only reversed the fiscal deficits of Kangxi's reign but also produced surplus. This, reflected in the area of customs, was the continuous

⁵⁸ NWFZA 05-0334-089, dated 02/17/1779.

⁵⁹ Wang and Xian, "Qingdai huangjia caizheng yu guojia caizheng guanxi zhi yanjiu," 53-4.

⁶⁰ *Ibid.*, 54.

fulfillment of the customs quota and even the surplus quotas of customs.⁶¹ One significant policy change toward customs during the Qianlong period was that as the over-fulfillment of the regular quota became a norm, the surplus quota was frozen in 1749, making the fulfillment of the surplus quota as a mandatory requirement, rather than as an administrative accomplishment.⁶² The frozen “surplus quota” was decided to base on the level of the year 1735. The impact of this new stipulation was that not only a failure to fulfill the regular quota put a customs official subject to criminal persecution, but also an unsatisfactory job by failing to fulfill the “surplus quota.”

Although some customs houses were allowed to retain part of “surplus customs” to defray administrative costs, the destination of the majority of surplus customs was the privy purse.⁶³ As early as in the Yongzheng period, the collection of surplus customs had already exceeded the regular quota.⁶⁴ In Qianlong period, this trend continued to a greater extent. To make a strong impression of their administrative capabilities to the emperor, many customs officials opted to prioritize the fulfillment of the surplus quota over that of the regular quota. The irony was then that while the surplus quota was often over-fulfilled during late years of Qianlong period and the so-called “additional surplus quota” (*ewai yingyu*) had to be created, the regular quota was sometimes left in deficit.⁶⁵ For example, in 1771 the Changlu Salt Censor reported a transmission of 14,282.134 tales of “extra

⁶¹ Chang, “The Economic Role of the Imperial Household,” 256.

⁶² Lai, *Qianlong huangdi de hebao*, 112.

⁶³ *Ibid.*, 113.

⁶⁴ *Ibid.*, 113.

⁶⁵ Chang, “The Economic Role of the Imperial Household,” 257.

surplus silvers” (zheng’e yingyu yin) collected by the Tianjin Custom House to the privy purse.⁶⁶ Receipts of similar kinds continued to appear in archives of later years of the Qianlong period and even of the early Jiaqing period.⁶⁷

To make sure it received its share of the interest, the imperial household further institutionalized its control of the most lucrative customs houses in high Qing by limiting customs superintendent’s appointments only to the Imperial Household Department personnel. A most remarkable example was the intervention of the imperial household in the workings of the Canton Custom House. (yuehaiguan) Originally made from Guangdong governors, after 1751 the appointment of superintendent of the House had been monopolized by Imperial Household Department personnel.⁶⁸ For example, among twelve customs houses with the appointment of the superintendent (jiandu), the IHD staff controlled ten.⁶⁹

Taking advantage of the special location as the nexus both between domestic and overseas trade, the House superintendent played an important role in preparing tributes for the imperial household. To impress the emperor with something unheard of in domestic markets, the House conducted broad searches of foreign specialties. A list of tribute, such as glass light screen, rosewood utensils, golden yarn, snuff, enamelware,

⁶⁶ NWFZA 05-0282-035, dated 11/08/1771.

⁶⁷ NWFZA 05-0333-013, dated 09/05/1778; JJCLF 04-01-35-0354-012, dated 03/24/1791; JJCLF 04-01-35-0364-048, dated 08/28/1808.

⁶⁸ Chen Guodong, “Qingdai qianqi yuehaiguan de liyi fenpei, 1684-1842,” *Shihuo yuekan* 12.1 (April 1982), 19.

⁶⁹ Qi Meiqin, *Qingdai queguan zhidu yanjiu*, 191. The ten custom houses that appointed *booi* as superintendents were Canton, Jiujiang, Huai’an, Chongwen Gate, Zuoyi, Youyi, Zhangjiakou, Shahukou, Shaihai Pass, and Fengyang.

clocks, etc., prepared by the House, represented perhaps the highest level of handcrafts of the day.⁷⁰ Such tribute was sent to the privy purse four times each year, during the New Year's Day, Lantern Festival, Dragon Boat Festival, the Emperor's Birthday. In addition to the regular tributes, the House was also charged of sending tributes to the privy purse upon random requests.⁷¹ Finally, unused treasures of the privy purse, including jade, pearl, and ginseng, were sent to the House Superintendent to be sold on markets.⁷²

With so many specified and unspecified duties, the Canton Customs House wanted to make sure the successful fulfillment of the fiscal requirements. This pressure led to the establishment of the system of the "security merchants" (baoshang) and the rationalization of gift fees (guili), an extra charge per ship on foreign cargoes in Canton.⁷³ Before 1757, although the status of the Canton Customs House in China's foreign trades was predominant, it did not monopolize. In addition to Canton, the customs houses that conducted foreign trades also included Zhangzhou, Ningbo, and Yuntaishan. As a result, when "the Presents of Tls, 1950" (guili yinliang) was added as a fixed extra charge on every foreign ship, foreign merchants began to flee from Canton and pursued permission to do business at the other ports.⁷⁴

⁷⁰ Chen, "Qingdai qianqi yuehaiguan de liyi fenpei, 1684-1842," 22.

⁷¹ Ibid.

⁷² Ibid., 23.

⁷³ Liang, *Guangdong shisanhang kao*, 68.

⁷⁴ Peng Yuxin, *Qingdai guanshui zhidu* (Wuhan: Hubei renmin chubanshe, 1956), 8. The biggest portion of the extra taxes on foreign merchants was from ship tax (chuanchao), assessed by the size of the ship. In light of the fiscal rationalization reform since 1726, all extra charges, ship tax included, added up to 1950 taels. "1950 taels" was a total number, a result of the merging of various extra charges.

Most remarkable among such adventures was the appeal by James Flint. A businessman and China hand of the English East Indian Company, Flint took bold to break the Qing law to sail northward to Tianjin in 1757. He submitted his petition to open Ningbo for trades and exempt the 1950 tales of customary fees at the port of Canton. The emperor had no willingness to change any status quo, except that he made the scapegoat of the superintendent of Canton Customs for extortion and corruption.⁷⁵ Since then, foreign trades were restricted strictly at Canton, a commerce system that lasted until the outbreak of the opium war.⁷⁶ A trading system that marked the beginning of China's nearly century-long one-port commerce policy, the Canton System, I argue, in part arose from the emperor's intent to maintain the Canton Customs' monopolized control of the collection of "The Presents of 1950 Tls."

d. Imperial Loans

Loans from the privy purse to merchants primarily generated income from interest, which by the Yongzheng period, helped assist impoverished banner households. In 1723, Yongzheng appropriated 900,000 tales in total to eight banners and the imperial household banner as the base fund to generate interests to go to the eight banners, including imperial household banner. After returning ten percent of the revenue generated

⁷⁵ For sources as to the Flint case, see Gugong bowuyuan comp., *Shiliao xunkan* (Beijing: Beijing tushuguan chubanshe, 2008), 2: 253-55; H. B. Morse, *Britain and the China Trade 1635-1842: The Chronicles of the East India Company Trading to China 1635-1834 Volume V* (1929. Reprint, London and New York: Routledge, 2000).

⁷⁶ Liang, *Guangdong shisanhang kao*, 76.

in interest to the privy purse, the remainder assisted banner families in dire straits.⁷⁷ The fund was mainly used to aid banner families during the time of “auspicious matters” (jishi) or “inauspicious matters (xiongshi), namely wedding (xi) or funerals (sang). This policy continued until 1768 because of the imperial concern about the reigning officials’ embezzlement, a problem that increasingly deviated from the original purpose of this fund.⁷⁸

The consolidation of the emperor’s power in part came from personal loyalty of officials, sustained through an imperial rewarding system made possible by the emperor’s personal financial sources. In archives as to the confiscation, we see that imperial pawnshops were among the top awards that the emperor granted to officials whom he trust. The emperor later took back some of the pawnshops, however, after the official fell.⁷⁹ To receive an imperial pawnshop as a reward not only was seen as an extraordinary administrative honor but also indicated a special personal relationship of the recipient with the imperial household. For example, Zhang Tingyu and Shuhede, the most prestigious officials in early Qianlong period, were among the recipients of imperial pawnshops and for a time they headed the Grand Council and the Chamber (neige), the emperor’s most important personal instruments to control the bureaucracy.⁸⁰ Another

⁷⁷ Wei, *Mingqing shi bianxi*, 169.

⁷⁸ Ibid., 201, 235. The eventual abolishment of the system of “granting of loans to earn interests” (shengxi yinliang) in 1768 was the result of the failure of many reforms since 1737. Those reforms included strengthening the management of imperial loans by letting Manchu banner princes take charge, as well as standardizing the collection of interests. The reforms failed because the long accumulation of problems.

⁷⁹ Ibid., 79-80.

⁸⁰ Ibid., 81.

way that the emperor personally awarded loyal officials was to issue imperial loans with a low interest rate. Thanks to the prospering of the market economy in the eighteenth century, a remarkable portion of cash money was turned into capitals and used to make more profits by investing.⁸¹

Despite their close ties with the imperial household, imperial loans remained subject to the governance of market rules, including the currency fluctuation. In early Qing, the fluctuating currency ratio exerted significant influence on developments of market economy and common people's livelihood. The reason was because the system was bimetallic and the exchange rates between the two currency shifted with supply and purity. This instability of the currency rate was mainly because China was not rich in copper and silver resources.⁸² During a time when market economy grew fast, the government had to heavily rely on foreign imports to make sure the production of enough currencies. The general trend of copper coin and silver tale ratio was that while in 1723-38 copper coins were highly valued, namely far higher than the 1:1000 ratio, after 1739 and until the end of the century, the value of copper coins fluctuated with a general decreasing trend as silver supplies grew.⁸³ Although the exact currency ratios varied across regions, the eighteenth century was generally believed as a time of shortage of currency. While currency shortage impaired the development of domestic markets, it also indicated the unprecedented prosperity of the market economy.

⁸¹ Ibid., 77.

⁸² Chen, *Yongzheng Qianlong nianjian de yinqian bijia biandong*, 42.

⁸³ Ibid., 4-11.

The imperial pawnshops were privileged in the sense of their abundant copper coins supplies. To prevent the abuse of this privilege, the emperor decreed to prohibit the behaviors of overly storing up copper coins by imperial pawnshops to sell them later for higher profits.⁸⁴ It was decreed that while large pawnshops were only allowed to store up 700-800 bunches of copper coins, the number allowed for small pawnshops was 100-200 bunches.⁸⁵ In a time of remarkable currency shortage, the imperial household wanted the commercial agencies that were under its own control to play a role in regulating the currency market.

The remarkable profits that imperial pawnshops contributed to the privy revenues in the eighteenth century, however, was only a tip of iceberg of the broad political involvement in trade and finance of the day. In Confucian tradition, doing business was considered as a low occupation. However, given the limited term of officialdom and the meager official income, scholar-officials tended to make good use of their privileges granted by their official posts to maximize their income. While the land purchase remained an important venue of investment, officials also collaborated with merchants to maximize their wealth, and the profits through trading and loans in turn served as their capitals to be invested for faster promotion. However, this method of investment carried a huge risk, because markets were unpredictable. For example, merchants whom the officials entrusted their personal wealth to might go bankrupt; currency fluctuation might devalue their investment; and debtors might fail to pay their loans back—all of these could contribute to the problem of “empty treasury” (*kuikong*) of bureaucratic loans.

⁸⁴ Wei, *Mingqingshi bianxi*, 94.

⁸⁵ *Ibid.*, 95.

Ironically, while participation in trading and financing in part came from the officials' ambition for their political careers, it also became a leading reason that led to their personal falls. Evidence was that most archives we rely on to know Qing officials' involvement in commercial activities were those as to corruption investigations.

e. Confiscations and Fines in Silver (yizui yin)

While Kangxi was known for his leniency toward administrative misconducts, that was not the case for his two successors. As the monarchical power increased in the eighteenth century, the emperor also tightened his control of the administration, which included striking a harsh blow against corruption. Confiscation of personal property often followed the condemnation of the charged official and in Qing law it was part of the criminal punishment.⁸⁶ As to the disposal of the confiscated property, the Qing followed the Chinese tradition to transfer confiscations to the privy purse.⁸⁷ In the eighteenth century, this practice of confiscating personal properties of disgraced officials contributed to the imperial household a remarkable amount of revenues. A well-known popular quip in 1799 following the condemnation on corruption charges of Qianlong's favorite and bondservant He Shen, who topped officialdom, was that when He Shen fell, Jiaqing emperor flourished. (Heshen diedao jiaqing chibao)⁸⁸

⁸⁶ Details regarding the procedure of confiscation can be found in *Libu zeli* (precedents of the Board of Civil Appointment) and *Hubu zeli* (precedents of the Board of Revenue). See Chang, "The Economic Role of the Imperial Household," 266.

⁸⁷ Torbert, *The Ch'ing Imperial Household Department*, 113.

⁸⁸ Wei, *Dangfang lunshi wenbian*, 271.

Confiscations took various forms, but with little exception went to the privy purse. Generally speaking, confiscated properties were categorized into real estates of lands and houses, as well as personal belongings. To make sure a thorough expropriation, financial documents such as land contracts, pawnshop tickets, account books, correspondences, and clan pedigrees were also collected.⁸⁹ The scale of a confiscation underwent a salient change since 1785. Regardless of kinds, prices of confiscated belongings were set in accordance with current market prices.⁹⁰ While personal belongings, such as pearl, antiques, precious paintings, and foreign goods were sent to the Imperial Household, lands and houses were either sold or rented out.⁹¹ The Chongwen Gate Custom, located near the Forbidden City and known for its special relationship with the imperial household, played a remarkable role in selling the unused part of confiscated properties for the privy purse.⁹² While less valued properties were sold on local markets by provincial officials, both converted silvers and concerned account books were sent to Peking.⁹³ The scale and breadth of confiscations underwent a salient change after 1785. Previously restricted to the property of the condemned official, confiscations were extended to the official's entire family, such as his father, brothers, son-in-law, clan

⁸⁹ Wei Meiyue, *Qing Qianlong shiqi chachao anjian yanjiu* (Taipei: Wenshizhe chubanshe, 1996), 147-58.

⁹⁰ Chang, "The Economic Role of the Imperial Household," 266.

⁹¹ Wei, *Dangfang lunshi wenbian*, 271; Chang, "The Economic Role of the Imperial Household," 266.

⁹² Wei, *Qing Qianlong shiqi chachao anjian yanjiu*, 260-65.

⁹³ *Ibid.*, 266-84.

members, and even servants.⁹⁴ Thereafter, family members of the condemned official, if bannerman, were sent either to the *sinjeku*, a lowly status in the imperial household associated to the most menial jobs.⁹⁵

That the imperial household gained directly from confiscations is supported not only by popular comments of the day, as discussed earlier, but also by the fact that part of confiscations of those in ranks of the state's bureaucracy also went to the privy purse. The conclusion of each imperial anti-corruption persecution included a fiscal procedure. For confiscations handled by the Imperial Household Department, treasures were either sent directly to the Imperial Household Department or sold in the local market.⁹⁶ Either way of handling confiscations, the imperial household got deeply involved to do accounting, to prepare a complete list of confiscations, and to make sure that all confiscations, including those of servants and family members of the condemned official, to be sent to the privy purse. Ironically, a significant number of corruption cases arose from officials' intents to impress the emperor by presenting remarkably precious tributary gifts. For example, the Yungui governor Heng Wen fell on squeezing gold for making incense burners as tributes.⁹⁷ Another major reason of corruption was the problem of the "empty treasury." (*kuikong*) While officials were lured by the prospect to embezzle

⁹⁴ *Ibid.*, 160-92.

⁹⁵ Du, *Baqi yu qingchao zhengzhi lungao*, 2008: 493-508; Chang, "The Economic Role of the Imperial Household," 266; Lai Huimin, *Qingdai de huangquan yu shijia* (Beijing: Beijing daxue chubanshe, 2010), 260-63; *Mingqing dang'an lunwen xuanbian*, 847.

⁹⁶ This conclusion is based on a collection of archives concerning corruption cases in Qianlong period. See Zhongguo diyi lishi dang'anguan comp., *Qianlong chao chengban tanwu dang'an xuanbian* (Beijing: Zhonghuashuju, 1994).

⁹⁷ *Ibid.*, 1: 1-61. Also see *Ibid.*, 4: 2847-81.

money of the public coffer to do business, unpredictability of the market, however, often made their plans fall short.⁹⁸

During Qianlong period, a remarkable number of corruption cases were targeted against bondservants. As the emperor's most trusted personal agents, imperial household bondservants were sent to lucrative posts, which gave them both easy accesses to power and wealth and high risks of personal downfalls. For example, Gao Pu, a bondservant of bordered yellow banner, used to enjoy prestigious appointments including Lianghuai Salt Censor but fell in an imperial persecution of corruption against him in 1778. The reason of Gao's downfall was closely related to his activities in Xinjiang entrusted by the imperial household to oversee the local society and engage in jade trades.⁹⁹ Gao's duties in Xinjiang had a context. Since the conclusion of the Zunghar campaign in 1750s, Xinjiang became the new western frontier of the Qing. To consolidate the imperial rule over the new territory, the emperor sent his personal eyes and ears there to make sure the peaceful settlement of ethnic frictions between Muslim, Manchu, and Chinese populace. The side duty for the imperial agent was thus to explore rich jade mines in the local and send these precious stones as tributary gifts to the imperial household.¹⁰⁰ Since 1750s jade mines were under the imperial monopoly. Taking advantage of his special duty to oversea this jade monopoly, Gao illicitly granted permission to expand the evacuation of jade mines and kept the surplus for his own uses.¹⁰¹ To maximize his profits, Gao

⁹⁸ Guo, *Shiba shiji de zhongguo zhengzhi*, 385-97.

⁹⁹ Torbert, *The Ch'ing Imperial Household Department*, 142.

¹⁰⁰ *Ibid.*, 142.

¹⁰¹ *Ibid.*, 155.

collaborated with merchants in Suzhou to conduct long-distance trades between Xinjiang and the Lower Yangzi to sell jades for silvers and transport silvers back to the frontier. The exposure of Gao's illicit commercial dealings immediately led to a criminal persecution, and Gao was sentenced to death.¹⁰² All Gao's personal wealth, amounting to 16,000 taels of silver, 500 ounces of gold, and silver ingots, was expropriated to the privy purse.

More contributions of this persecution to the privy purse, however, came from the so-called penitence silver fines (*yizui yin*), made by officials who were charged of having failed to detect Gao's crimes at earlier stages.¹⁰³ The penitence silver fine was an informal administrative fine, levied secretly by the Imperial Household Department and supposed to target against mild administrative offenses. To fine officials for administrative misconducts originated from the early Qing practice. Minor offenses such as the "failure to detect" (*shicha*), namely an administrative failure to investigate or report perceived crimes, or trivial mistakes such as a typo in a script of translation from a Manchu imperial edict into Chinese, could all lead to the imposition of the fine.¹⁰⁴ The charged official lost a year or half a year of his salary, depending on the severity of his offence.¹⁰⁵ Since the fiscal rationalization reform, the fine could also take the form of a deduction of the official's "nourishing virtue silvers" (*yanglian yin*), an addition to the

¹⁰² *Ibid.*, 163.

¹⁰³ *Ibid.*, 165.

¹⁰⁴ Ting Zhang, "Penitence Silver and the Politics of Punishment in the Qianlong Reign (1736-1796)," *Late Imperial China* 31.2 (December, 2010), 46-7.

¹⁰⁵ *Mingqing dang'an lunwen xuanbian*, 799-800.

regular salary in replacement of the “customary fees.” (*guifei*)¹⁰⁶ Before the mid-Qianlong period (1736-96), these fines were mainly assessed and collected by the Board of Civil Appointment. Collected fines then went to the vault of the Board of Revenue.¹⁰⁷

In the Qianlong period, this practice of the self-imposed penitence silver fine expanded its application to the provincial bureaucracy.¹⁰⁸ Published in the 1930s, the Secret Accounts Archive (*miji dang*) kept by the Grand Council provides a rare opportunity to examine the workings of the self-imposed fine prevalent in the mid and late Qianlong period.¹⁰⁹ The distinct feature of this type of fine was that it was beyond the normal surveillance of the Board of Revenue, and it was so-called self-imposed, rather than to be assessed by the personnel and fiscal bureaucracy.¹¹⁰ Another important fact was that the majority of the fine went to the privy purse for the emperor’s private use, while the remaining were transferred to provincial treasuries, reserved for river and military expenses.¹¹¹ Finally, in the Qianlong period, the penitence silver fines contributed hugely to the rapid expansion of the privy purse. This fine amounted to five

¹⁰⁶ Guo, *Shiba shiji de zhongguo zhengzhi*, 414.

¹⁰⁷ Chang, “The Economic Role of the Imperial Household,” 263.

¹⁰⁸ Zhang, “Penitence Silver and the Politics of Punishment,” 42.

¹⁰⁹ In addition to *Miji dang*, another good place to see the secret workings of the self-imposed fine is the *jixin dang*, *hesei jasigan dangse* in Manchu, an imperial information system that was charged of sending out imperial edicts in the postal form. This form of imperial documents started in 1761 through the Grand Council. For a collection of *jixin dang* in Qianlong period, see *Zhongguo diyi lishi dang’anguan comp.*, *Qianlong chao manwen jixindang yibian* (24 vols. Changsha: Yuelu shushe, 2011).

¹¹⁰ Chang, “The Economic Role of the Imperial Household,” 264.

¹¹¹ Zhang, “Penitence Silver and the Politics of Punishment,” 55.

million tales, a remarkably large sum since the average stored silvers of the Board of Revenue at the time were only about ten millions tales.¹¹²

The informality of the penitence silver fine was reflected in its negotiable nature and its venue of collection through the Imperial Household Department. For example, although the exact amount of the fine was suggested by the Imperial Household Department, it was negotiable based on the charged official's "capability to pay." (shi qi suo neng)¹¹³ This leniency might be withdrawn, however, when it came to an official of a "fat" post (feichai). In October 13, 1751, the Changlu Salt Censor Li Zhu was decreed to send 20,000 tales of penitence silvers to the Construction Department of the Imperial Summer Palace. In the emperor's eyes, this heavy fine was justified by the fact that a salt censor must have taken enough extortions, bribes and gifts.¹¹⁴ In addition, the emperor's personal trust might also have played a role in negotiating the exact amount of the fine. For instance, in November 11, 1751, when Jiangsu governor Ya'erhashan attempted to negotiate the fine from 20,000 tales to 4,000 tales at the excuse of personal financial difficulty, the emperor refuted this argument for the reason that Ya'erhashan clearly exaggerated his financial difficulty since he had been in provincial offices for years.¹¹⁵ In other cases, however, the amount of self-imposed fine was also self-proposed. In February 4, 1763, a fine was imposed on Sichuan governor Kai Tai for inappropriate handling of a banner man's request to change to civilian registration. For this trivial

¹¹² Shi Zhihong, *Qingdai hubu yinku shouzhi he kuncun tongji* (Fuzhou: Fujian renmin chubanshe, 2008), 148-70.

¹¹³ *Qianlong chao manwen jixin dang yibian*, 2: 534.

¹¹⁴ *Ibid.*, 2: 535.

¹¹⁵ *Ibid.*, 2: 537.

administrative mistake, the punishment was a monetary fine of the amount that the official proposed.

The Crown-Merchant Alliance, War Financing, and Long-Distance Trades: Fiscal Dynamics of the Qianlong Emperorship

In addition to the expansion of the privy purse, the centralized political power also fueled the emperor's military ambition. Thanks to the recent studies on the Qing westward territorial expansion, we know that in early modern period Qing China was among the empires that spread across the Eurasian continent, including the Mughal, the Muscovy-Romanov, the Ottoman, and the British empires.¹¹⁶ Ending his father's policy toward the western Mongols, which relied heavily on negotiated truces and offers of trade, Qianlong adopted a more aggressive stance. Constant political turmoil of the Mongols in the northwest did not end with the establishment of a treaty in 1739 with the Qing. Instead, internal struggles, coups, and Russian intervention all added to the long-standing instability in this area. To put an end to the Dzungar menace, between 1755 and 1759, Qianlong waged two major military campaigns, culminating in the conquest of Turkestan, the permanent elimination of the Dzungar threat, and the incorporation of this vast and multi-ethnicity dominion into the empire.¹¹⁷ In Qianlong's view, the two Dzungar campaigns, along with the annihilations of Jinchuan rebels, the quelling of the Muslim tribes, the subjugations of Vietnam and Burma, the conquest of Taiwan, and the two capitulations of the Gurkhas accounted for the "Ten Perfect Victories" (shi quan wugong). These were the military

¹¹⁶ Rowe, *China's Last Empire*, 72-3.

¹¹⁷ Elliott, *The Manchu Way*, 90-97.

achievements the emperor was most proud of.¹¹⁸ These frontier expansions exerted a significant impact on the trajectory of the Qing state. More specifically, while military campaigns generated incentives for institutional innovations, the closing of the great frontier meant that, “both the incentives for innovation and the means of control slackened.” This, as Peter Perdue argues, in part explains the decline of the Qing in the nineteenth century.¹¹⁹

Such military glories, meanwhile, generated mounting military expenses. In 1748-50, the first campaign against the Jinchuan rebellion cost 20 million taels, just under one-third of the 70 million taels spent on the second campaign in 1772-1778. The Dzungar campaign cost 33 million taels.¹²⁰ War was costly. Regular expenses included wartime salaries, awards and death and disability pensions, transport expenses, weapon purchases, and army provisions.¹²¹ A simple supply could generate a considerable cost. For example, in 1755 during the first Dzungar campaign, just the clothing expenses for 20 thousand soldiers had amounted to 254,410 taels, about the same amount as the annual *fu* tax of a small province.¹²² For this reason, Qianlong emperor’s decree to increase only 60,000 soldiers in 1782 already caused the top bureaucrat’s concern about the expected expenses to feed them for decades to come.¹²³ To make things worse,

¹¹⁸ For a most detailed study of the ten military campaigns, see Zuang Jifa, *Qinggaozong shi quan wugong yanjiu* (Taipei: Guoli gugong bowuyuan, 1982).

¹¹⁹ Perdue, *China Marches West*, 549-51.

¹²⁰ Chen Feng, *Qingdai junfei yanjiu*, 259-61.

¹²¹ *Ibid.*, 227.

¹²² *Ibid.*, 228. This comparison is made based on the annual *fu* tax of Gansu province in 1761, which was 287,486 taels. See Liang, *Zhongguo lidai hukou tiandi tianfu tongji*, 396.

¹²³ Wang, *Shi qu yu ji*, 195.

the fiscal chaos during the wartime gave leeway to illicit increases of taxes in the adjacent provinces, further adding to burdens of small taxpayers.¹²⁴

These major military campaigns that all occurred in the middle of Qianlong's reign exerted a huge burden on the state's budget, calling for innovative methods to mobilize economic resources. In addition to the methods of collecting the next year's grain taxes in advance, the reclamation of wastelands, the sale of offices, and the reduction of official salaries, the imperial government met the mounting military expenditures also through various contributions made by merchants.¹²⁵

The method of licensing groups of merchants to provision the frontier armies dated back to the Ming. In early Ming, in addition to the self-supporting agricultural production by frontier garrisons, the government also asked civilians to provision the armies.¹²⁶ Initially collected in the form of corvee labor, it later developed into the monetary form as an addition to regular taxes.¹²⁷ This added burden on the small peasantry became even heavier during the time of the inflation of grain prices.¹²⁸ To relieve the burden, the early Ming government began to adopt a new policy that licensed merchants to transport grains to frontier garrisons, allowing them to operate salt trades in return.¹²⁹ This policy that traded the government's salt monopoly for the licensed

¹²⁴ Chen, *Qingdai junfei yanjiu*, 293.

¹²⁵ For a variety of wartime fund-raising methods adopted by Qing imperial government, see *Ibid.*, 288-346.

¹²⁶ Takanobu Terada, *Sansei shōnin no kenkyū: Min-dai ni okeru shōnin oyobi shōgyō shihon* (Tōkyō: Tōyōshi kenkyūkai, 1972), 20.

¹²⁷ *Ibid.*, 37.

¹²⁸ *Ibid.*, 61.

¹²⁹ *Ibid.*, 87.

merchant's provisions not only created another major supply-line to frontier armies, but also fueled the development of merchant groups who made fortunes out of the long-distance trades that connected northern frontiers to southeastern coasts.¹³⁰

Although in late Ming illicit embezzlement of salt certificates eroded the normal operation of the system, this method that involved merchants in the participation of provisioning the army continued. In the Qing, the spectrum of merchant activities expanded dramatically. Taking advantage of the geographical adjacency to Mongolia, Shanxi merchants traveled across regions, sold life essentials to frontier minorities, and brought back steppe nomadic specialties, such as livestock, leather, and precious herbal drugs, in return.¹³¹ This highly profitable trade fueled the growth of market towns along the trading route. To maximize profits, merchant shops became increasingly specialized to tailor commodities to local needs.¹³² The Sino-Russian peace settlement in 1689, which created a treaty system for the conduct of trade, opened an era for new developments of Shanxi merchant houses. The trading network extended to Xinjiang and Russian steppes, making Russia a major foreign trading partner of China while allowing for Shanxi merchants to enjoy the heyday of their trading business.¹³³

The government also traded its salt monopoly for merchants' money contribution (baoxiao). In high Qing, money contributions from Lianghuai salt merchants had become the most significant source of military funds. Since the late Kangxi period, imperial household *booi*

¹³⁰ Henrietta Harrison, *The Man Awakened from Dreams: One Man's Life in a North China Village, 1857-1942* (Stanford: Stanford University Press, 2005), 22.

¹³¹ Zhang Zhengming, *Jinshang xingshuai shi* (Taiyuan: Shanxi guji chubanshe, 2001), 76.

¹³² *Ibid.*, 78.

¹³³ For the history of Russian trading embassies to Beijing in the seventeenth and early eighteenth centuries, see Mark Mancall, *Russia and China: Their Diplomatic Relations to 1728* (Cambridge: Harvard University Press, 1971).

bondservants had monopolized Lianghuai salt censor posts.¹³⁴ Since Lianghuai salt censors made the decision as to whom would receive salt sales certificates, the Lianghuai salt monopoly system gradually grew into a cronyism between officials and merchants with the granting of salt monopoly certificates as a medium.¹³⁵ Although that salt merchants made money contributions to armies could be dated back to the early Qing, the significant expansion of this practice took place since the imperial household took formal control of major salt monopolies. During the campaign against Three Feudatories, Chen Guangzu, a Lianghuai salt merchant, contributed 135,000 tales to the army. In 1721, Wang Tingyang, a Changlu salt merchant, made a contribution of 200,000 tales to support the campaign in Tibet.¹³⁶

Merchants had benefited from the economic prosperity and the government's preferential policies to their business during Qianlong period. However, in the emperors' eyes, imperial salt merchants were therefore obliged to make such contributions in more frequent manner.¹³⁷ Together with larger-scale and higher-frequency warfare, merchants' financial burdens mounted, ascending to the largest financial contributor to the imperial wartime financing. A statistics of the funding sources of warfare during Qianlong period shows that funds from salt merchants reached up to 22,300,000 tales, occupying more than 25 percent of the total military expenditure of the

¹³⁴ Teng Deyong, "Qianjia shiqi neiwufu caizheng dui lianghuai yanzheng de yilai," *Yanyeshi yanjiu* 2013 (3), 13.

¹³⁵ Chen, *Qingdai yanzheng yu yanshui*, 215.

¹³⁶ *Ibid.*, 217.

¹³⁷ *Ibid.*, 218.

time.¹³⁸ To repay merchants' contributions in return, Qianlong emperor rewarded salt merchants imperial titles, degrees, and exemption of portions of their salt taxes.¹³⁹

Thanks to the close ties of salt merchants with the imperial household, the privy revenues increased dramatically since the middle of Qianlong's reign. New revenues contributed by the Lianghuai salt merchants, including the drawing certificate silver (tiyin yin), the jade tribute silver (yugong yin), and the conversion of ginseng silver (renshen bianjia yin), significantly improved the budget of the privy purse. Since 1765, the privy purse finally reversed its long-standing deficit and began to enjoy a surplus.¹⁴⁰ Starting from the year of 1749, Qianlong emperor began to loan 100,000 taels to Lianghuai salt merchants to generate interests.¹⁴¹ Following this precedent, various imperial loans were lent to salt merchants, becoming a remarkable addition to the annual privy revenues.¹⁴²

Originally a method of the imperial household to make profits, the imperial loan was later interpreted as an imperial favor that required borrowers' demonstration of gratitude. The so-called "voluntary" (ziyuan) contributions were, in fact, mandatory, and this demanding requirement often put salt merchants in debt. The Fan family, rising from provisioning the army and flourishing out of salt and copper trades, declined in early Qianlong period because of the mounting debt to the imperial loan and the difficulty to fulfill the mandatory contribution

¹³⁸ Ibid., 220, 223.

¹³⁹ Ibid., 224-26.

¹⁴⁰ Teng, "Qianjia shiqi neiwufu caizheng dui lianghuai yanzheng de yilai," 14-17.

¹⁴¹ Ibid., 17.

¹⁴² Ibid., 18.

requirement.¹⁴³ In short, along with the blessing of the prosperous era (shengshi), the flourishing of the privy purse of Qianlong period was also based on the emperor's both favorable and exploitative treatment of imperial merchants.

Buttressed by this enhanced economic base, the emperor acquired more power to make military decisions. This, in part, explains the remarkable military achievements during Qianlong period, which both contributed to the formation of modern China's territories and caused mounting military expenses that would burden the later development of the Qing state. Qianlong emperor's war making decisions underwent a change. In the middle of the tough campaign against Jinchuan rebels in 1749, Qianlong emperor expressed his intent to withdraw if the war would last for longer than four months. The emperor's concern was mainly economic, because having mired in the war for nearly two years with the loss of unprecedented 10 million taels, the state treasury was left with only 27 million in stock.¹⁴⁴ In contrast to that hasty conclusion of the Jinchuan campaign, however, the nearly four decades since the middle of the century saw the emperor's far more resolute stances to wage frontier wars, despite oppositions of many Qing officials.¹⁴⁵ One explanation, I suggest, is that the political centralization and the expansion of the imperial household's economic control over decades increased the emperor's power to fulfill his personal ambitions, such as luxuries and militaries.¹⁴⁶

¹⁴³ Wei, *Dangfang lunshi wenbian*, 55.

¹⁴⁴ Dai Yi, *Qianlongdi jiqi shidai* (Beijing: People's University Press, 1992), 179.

¹⁴⁵ For A-gui's proposal to reduce the army, see Wang, *Shi qu yu ji*, 194-95.

¹⁴⁶ In spring of 1780, in order to finance the emperor's southern tour, Lianghuai salt merchants were asked to contribute one million taels. Neigedang 04-01-01-0374-036, dated December 6, 1780; In 1755, Lianghuai Salt merchants contributed 300,000 taels to Cangzhou, 250,000 taels to Old Summer Palace Construction Department, and 250,000 taels to Rehe Construction Department. NWFZA 05-0143-002, September 5, 1755.

Conclusion

Recent research of the Qing expansion and frontier in the eighteenth century has demonstrated that there were no substantial differences between Chinese and western European state systems. Innovations in the construction of the transportation and communication systems allowed the Qing state the capabilities to move bulk goods over long distances. The Qing state also intervened actively in the construction of local waterworks and new roads, nurturing commercial developments.¹⁴⁷ This state activism has been demonstrated as combined impacts of official engagement in “managing the world” (jingshi) and the state’s collaboration with merchants, with a common goal to improve people’s welfare and to strengthen the resources of the state.¹⁴⁸ These energies were directed toward increasing the logistics during the Dzungar campaign, overcoming the limitations of supply lines that turned back the previous conquerors.¹⁴⁹ The Qing state was far from an oriental despotism that repressed all commerce. Instead, the state building dynamics in early modern Europe such as war-making energies, the capabilities to mobilize economic resources over long distances, and the centralization of coercive forces, were common features also found in Qing Chinese state building process.¹⁵⁰

In this chapter, I have demonstrated that instead of the self-sustaining expansionist and commercial forces deriving from the crown’s structural tendency to financial crisis in Europe, in the Qing state such dynamics as state activism and expansionist energies were inherent in the mechanisms of the centralized crown. Institutional innovations in the eighteenth century created

¹⁴⁷ Perdue, *China Marches West*, 539-40.

¹⁴⁸ *Ibid.*, 541.

¹⁴⁹ *Ibid.*, 522.

¹⁵⁰ *Ibid.*, 530.

unprecedented circumstances favorable to the political centralization. This centralized power allowed the crowns to establish and expand their direct controls of salt monopolies and customs, the two most lucrative tax farms of the day, through special administrative arrangements. These changes, moreover, put merchants in reliance on the crown's patronage, thus forging a crown-merchant alliance in which the crown created economic privileges for merchants and merchants offered profits, interests, and gifts, whenever necessary, in return. The middle until the end of the eighteenth century thus saw the significant expansion of the privy revenues, allowing for the privy purse to subsidize the state's purse. Blessed by new developments of the political centralization at first, the strengthening of the crown's economic power provided material foundations for the fulfillment of the crown's personal ambitions, such as imperial tours and military glories, the expenses of which were subsidized mainly by merchants' contributions. Thus, fiscal dynamics of the imperial household promoted the commercial expansion, the development of domestic trade, and the state's logistic capabilities. However, these dynamics were founded on and confined by the centralized monarchical system. Tellingly, imperial merchants, the most powerful merchant group in the eighteenth century, both rose on the royal prerogative privilege and fell on its burden.

Chapter Five

War, Financial Crisis, and the Traditional Fiscal System in Transformation: the Breakdown of the Imperial Fiscal Separation during the Taiping Rebellion

When the first report about the local riot in Guangxi arrived in 1850, the Daoguang emperor could not realize that it would turn into a nationwide war that last for more than one decade.¹ The Taiping rebellion turned out to be a turning point in Chinese modern history. It marked the beginning of the era when the central government lost centralized controls of tax collection and local governance. The Taiping rebellion imposed profound impacts on trajectories of the Qing rule. As James Wu points out, “The Manchu government was forced by the rebellion into a series of changes and reforms, which fundamentally altered the power structure of China and paved way for the revolutionary moments of the following century.”²

Before the rebellion, the state’s fiscal system at work was the centralized one established during the Shunzhi emperor’s reign that depended on regular transportation of taxes collected based on fixated rate by local governments to the Board of Revenue, the central fiscal bureaucracy. Major regular revenues of the Qing state included land and poll taxes, salt gabelle (yanke), and custom revenues. Although the Board of Revenue also made profits from coinage, sales of posts (juanshu), cultivation of new lands, levies on commercial products such as tea and fish, mining tax, and rent tax, the three taxes contributed the vast majority of the state’s revenues. Taking the state’s revenues of 1653 as an instance, the three major revenues occupied more than

¹ In May of 1851, the Daoguang emperor saw the outbreak of the rebellion as a result of bandits from the other provinces migrating to Guangxi. It was seen as anything but a decade-long rebellion that would spread across the country. For the Daoguang emperor’s initial estimation of the rebellion in 1851, see ZYTPTG 1:1.

² James T.K.Wu, “The Impact of the Taiping Rebellion upon the Manchu Fiscal System,” *Pacific Historical Review* 19.3 (August, 1950), 265.

99 percent of the total revenues.³ In 1766, although the rise of new taxes out of commercial development and added revenues from sales of offices, the three major revenues still constituted the majority 83 percent of the total revenues.⁴

The biggest problem of the old fiscal system was that it did not leave enough revenues to handle unexpected expenses, and this problem made the Qing fiscal system especially vulnerable when war and natural disaster took place. An apparent problem in the process of tax collection was that designed to strengthen centralized controls of revenues by the central government, the fiscal system did not leave enough funds to the maintenance of regular function of local governments.⁵ Lack of necessary funds forced local governments to levy surcharges on land and poll taxes paid both in cash and in kind, creating local coffers that functioned outside of the central government's purview. The *huo-hao-gui-gong* reform during the Yongzheng emperor's reign was initiated to rationalize the collection of surcharges. However, this reform did not solve underlying inflexibility of the centralized fiscal system and for the long run made it even more vulnerable to price increases. In mid-Qianlong period, rice prices went up four times higher.⁶ Increased prices offset the effect of increased salaries brought by "nourishing virtues silver" (*yanglian yin*) on curbing corruption. The Jiaqing era further saw deteriorated inflation as a result of the "dear silver" problem (*yingui*). By 1835 the exchange rate of silver against copper cash

³ He Lie, *Qing xian tong shiqi de caizheng* (National Taiwan University Historical Institute Doctoral Dissertation, 1972), 29, 33.

⁴ *Ibid.*, 33.

⁵ *Ibid.*, 27.

⁶ He Ping, *Qingdai fushui zhengce yanjiu (1644-1840)* (Beijing: Zhongguo shehui kexue chubanshe, 1998), 135.

increased to 1: 1500 from 1: 800, the level of the mid-Qianlong period.⁷ The inflation of silver prices dramatically increased peasants' tax burdens, leaving more peasants in poverty and more local coffers in deficit (kuikong).⁸ All of these increased administrative challenges of the government, which had been exacerbated by population growth.

While the inflation reduced peasants' capabilities to fulfill tax-paying duties, war reparations from military defeats to western powers after the Opium War further decreased the state's savings needed to handle domestic crisis. The signing of Treaty of Nanjing that concluded China's defeat in the opium war started the era in which the Qing continuously lost warfare to western powers. Part of the consequence of such military loss was reparations that further strained the Qing treasury. In the Nanjing Treaty of 1842, the Qing agreed to pay the British government 2,100,000 taels, when the state treasury only had 13,000,000 taels.⁹ The first payment came from Jiangsu and Zhejiang provincial treasuries. The second to fourth payments were diverted mainly from the Canton Custom.¹⁰ The newly imposed financial burdens had not included military expenses on defense. The money spent on opium war was over 20,000,000 taels, nearly twice of stored silvers in state treasury.¹¹ The Daoguang years saw a dramatic decline of stored silvers due to the Opium War. The remaining revenues of 1840 after deducting expenses were 3,230,067 taels, down from 5,519,782 taels of 1839. This number further dropped

⁷ Zhou Zhichu, *Wanqing caizheng jingji yanjiu* (Jinan: Qilu shushe, 2002), 53.

⁸ He, *Qingdai fushui zhengce yanjiu*, 136-39.

⁹ Zhou Yumin, *Wanqing caizheng yu shehui bianqian* (Shanghai: Shanghai renmin chubanshe, 2000), 80.

¹⁰ Tang Xianglong, *Zhongguo jindai caizheng jingjishi lunwen xuan* (Chengdu: Xinan caijing daxue chubanshe, 1987), 74.

¹¹ Zhou, *Wanqing caizheng yu shehui bianqian*, 78.

to 359,624 taels in 1843, largely due to the payment of war reparations.¹² Unplanned expenditures, from warfare in particular, worsened the already existing problem of fiscal deficits and weakened the central government's ability to handle new crisis.

The fixated rate of tax did not prepare the Qing centralized fiscal system with the flexibility needed to deal with dramatically increased expenses unseen in the preceding centuries. Facing the Taiping rebellion, a civil war that lasted over a decade and spread over most part of the country, the central government was forced to initiate the collection of the *lijin* tax, an important step toward fiscal decentralization. First proposed by Lei Yixian in 1853 as an extraordinary measure to raise military funds in Yangzhou, the *lijin* tax quickly evolved into a major financial source for provincial and local coffers.¹³ As a new tax on sale and transportation of goods, the *lijin* tax was a new means of tapping revenue sources. Unlike traditional taxes, the *lijin* tax was independent of the purview of central government.¹⁴ Because of remarkable successes in Yangzhou, in 1855 the *lijin* tax system spread to Hunan, Jiangxi, Hubei, and Sichuan. As the civil war continued, the *lijin* tax collection stations were established everywhere across the country, becoming the most important fiscal revenue during the wartime. Through the collection of *lijin* taxes, provincial governors began to control independent fiscal revenues that fell outside of the central government's regulation. In the postwar period, the *lijin* tax penetrated

¹² He Lie, *Qing xian tong shiqi de caizheng*, 36.

¹³ Zheng Xuemeng ed., *Zhongguo fuyi zhidu shi* (Xiamen: Xiamen daxue chubanshe, 1994), 632.

¹⁴ Stanley Spector, *Li Hung-chang and the Huai Army: A Study in Nineteenth-Century Chinese Regionalism* (Seattle: University of Washington Press, 1964), 15.

to almost every aspect of lives.¹⁵ By providing an independent source of revenue under the provincial governor's direct control, the *lijin tax* collection fueled development of local militia organizations self-recruited by provincial governors. All of these gave rise to regional powers.¹⁶

Situated in the context of the remarkable toughness and resiliency of the old system to handle the unprecedented crisis, this chapter will examine how the collection of *lijin tax* not only disrupted the fiscal relationship between central and provincial governments but also the imperial fiscal separation that had governed the regular flows of funds between the privy purse and state treasury since the founding of the dynasty. More specifically, I will argue that the emergence of all sorts of *lijin taxes*, the salt *lijin tax* in particular, undermined significantly the Lianghuai salt revenues and Canton customs, the two largest contributors to revenues of the privy purse. Having suffered major deficits during the war, privy revenues failed to recover even in the postwar period, because the *lijin tax* collection had transferred controls of various traditional revenues of the privy purse to the hands of provincial and local governments. The prolonged deficit forced the Imperial Household Department to make frequent money requests to the Board of Revenue. The imperial fiscal separation, once broken, lifted the institutional restrictions on the royal spending behaviors, leading to excessive royal borrowing from the government in the decades to come. In short, I will argue that while the disturbed fiscal relationship between the central and local governments was responsible for the breakdown of the imperial fiscal separation, the increasingly undisciplined royal spending behaviors further worsened the already disrupted central-local relationship.

¹⁵ Names of *lijin taxes* demonstrate the extent of the expansion of *lijin tax* collection, such as salt *lijin*, grass *lijin*, wood *lijin*, tea *lijin*, meat *lijin*, gambling *lijin*, etc. Zheng ed., *Zhongguo fuyi zhidu shi*, 633.

¹⁶ “Zhongguo jindai bingweijianguyou de qi yuan,” in Luo Ergang, *Kunxue ji* (Beijing: Zhonghua shuju, 1986), 440-49.

The Wartime Financial Crisis and the Collapse of the Centralized Fiscal System

Despite the scale and intensity of the Taiping rebellion, during the first three years of the war (1850-1853), the Qing's old fiscal system stood the tough test. The three years witnessed the development of a regional riot in Guangxi into a nation-shaking event, culminating in a major ruling crisis to the Qing regime. In this part, I will examine the memorials concerning military expenses (*junxiang*) to look into the ways in which the Qing fiscal system responded to the crisis during the first three years of the rebellion. The records show that toward the end of the third year of the war, the government had used up traditional means of mobilizing resources. The traditional fiscal system was at the brink of collapse.

The expansion of the war to broader regions gradually increased military financing burdens of the central government and undermined its capability to collect taxes. When the rebellion was still confined to Guangxi, the central government tried to meet military expenses by funds transferred from neighboring provinces. With the outbreak of rebellion, however, these extra provincial sources quickly dried up. By September, the rebellion had spread to five more prefectures. The 100,000 taels of diverted revenues from Guangdong were used up within three months.¹⁷ By the fifth month of the outbreak of the rebellion, military expenses in Guangxi had mounted to 993,000 taels.¹⁸ As the war further spread, more provinces were asked to divert funds. A memorial in March 21st, 1851 showed that military activities of three months in Guangxi had cost 800,000 taels.¹⁹ In April, Sichuan, Liangjiang and Shandong were asked to

¹⁷ ZYTPTG 1: 42-3.

¹⁸ ZYTPTG 1: 134.

¹⁹ ZYTPTG 1: 321.

transfer funds to Guangxi.²⁰ In March 25, 1851, the military deficit even forced the Grand Secretariat (neige) to request 1,000,000 taels from the throne.²¹

In the latter half of the year 1851, the fires of war spread beyond the borders of Guangxi, bringing more provinces into the fund-raising relay. Burdens to financially support Guangxi brought the neighboring provinces into financial crisis. In May of 1851, the provinces where most transferred funds and soldiers passed by first experienced difficulties to fulfill fund raising duties assigned by the Board of Revenue, which forced the central government to expand the fund raising relay to Jianghai Custom, Jiangxi, Henan, and Shandong.²² By August of 1851, military funds transferred to Guangxi amounted to 4,147,000 taels and the remaining 1,298,210 taels were only enough for four or five months' expenditure. As the war further expanded and the prospect of ending the war shortly became slim, interprovincial competition for more military funds turned fierce. By the end of 1851, the Taipings fought northward to Hubei province. While the provinces already affected continued to suffer huge financial burdens, those temporarily unaffected were burdened more heavily with duties of contributing funds. Some provinces located in the middle of the fund transfers even retained military funds (jieliu) for their own use.²³

²⁰ ZYTPTG 1: 383, 400.

²¹ ZYTPTG 1: 342. In October 18th, 1851, the Xianfeng emperor decided to subsidize another 1,000,000 taels to meet Guangxi military expenses. For this edict, see ZYTPTG 2: 467; "Taiping tianguo geming shiqi qingzhengfu de caizheng zhuangkuang," in *Qingdai dang'an shiliao congbian* (Beijing: Zhonghua shuju, 1978), 1: 1.

²² ZYTPTG 2: 31, 88.

²³ ZYTPTG 3: 320.

As the Taipings took over Wuchang at the end of the year 1852, the central government faced even worse financial predicament.²⁴ The Taiping occupation of the middle Yangzi forced logistical transfers to take detours.²⁵ Wartime blockage imposed restrictions on trade and business, bringing down custom revenues.²⁶ In early 1853, the war-affected regions had expanded to Anhui, posing threat to Nanjing and further undermining capabilities of the central government to marshal resources.²⁷ The quick expansion of the rebellion to more regions gradually exhausted the central government's traditional fiscal measures to deal with crisis.²⁸ By the end of the third year of the outbreak of the rebellion, the centralized fiscal system could barely maintain itself.

Not only the extraordinary scale of the war but the informal system for auditing military expenditures resulted from mercenary recruitment contributed to the unprecedentedly high military expenses during the rebellion. The decline of regular armies, banner and green standard armies included, raised the necessity to recruit mercenaries (*yong* or *braves*), which further complicated the regular military accounting system. The banner forces already declined shortly after Manchus established rule in China in 1644. In the campaign against Three Feudatories Revolt in years 1673-81, it had become so apparent about the declined morale and combatting capacity of banner forces that green standard armies replaced banners to have become the major

²⁴ ZYTPTG 4: 242.

²⁵ ZYTPTG 4: 393.

²⁶ ZYTPTG 4: 420.

²⁷ ZYTPTG 5: 105.

²⁸ In February 1853, a *caoyun* (water transport of grain to the capital) official said that the three counties that he decreed to deliver silvers to Yangzhou did not respond. For this memorial, see ZYTPTG 5: 198.

forces.²⁹ The declined military capabilities of banner soldiers during the Qianlong period forced the emperor to dramatically expand the size of the green standard army in 1781. However, corruption and demoralization of the armed services deteriorated the green standard army over time. During the White Lotus rebellion, local defense organizations arose as a solution for the decline of regular military forces, starting an era that the local society resorted to self-recruited militia for local defense.³⁰

A significant part of military expenses during the rebellion came precisely from the *yong* recruitment. The reason is that unlike money spent on regular forces, the military accounting of mercenary recruitment fell outside of the central fiscal bureaucracy's purview. Besides the regular military accounting under the government's centralized control, there also existed a separate military accounting on *yong* recruitment. Due to the exigencies of the battlefield situation, funds were given out as soon as requests arrived without strict account-keeping, which left room for local embezzlement. The *yong* recruitment further complicated the military accounting because the *yong* recruits were not on formal military roster, making it difficult for fiscal bureaucrats to keep a close watch over army allocations and real financial needs. Mercenary recruitment became a major factor in driving up the war expenses. As an imperial decree in 1860 showed, military accounting reports since 1851 sent by provincial governments had been ambiguous on how the accounting was made, leaving huge military expenses consumed at provincial level unexamined by the Board of Revenue.³¹ After the *yong* recruitment was recognized by the central government, provincial governors began to establish rice stations

²⁹ Luo Ergang, *Kunxue ji*, 439.

³⁰ Kuhn, *Rebellion and its Enemies in Late Imperial China*, 41-50.

³¹ Chen Feng, *Qingdai caizheng zhengce yu huobi zhengce yanjiu* (Wuhan: Wuhan daxue chubanshe, 2008), 497.

(liangtai) to self-collect rice needed to feed local defense forces. During the rebellion, local rice stations became destinations of *lijin* taxes, forming separate provincial coffers that played more important role in military financing than the central fiscal bureaucracy.³² The self-recruited *yong* forces thus played an important role in breaking the centralized military accounting system of the Qing that had lasted for over two hundred years.³³

The looming financial crisis forced the central government to explore new revenues. First, the government dramatically expanded the scale of selling offices (*juanna*) in 1851.³⁴ Starting in early years of the Qing and expanding dramatically during the campaign against the Three Feudatories Rebellion, the *juanna* practice was an important means of the Qing government to raise funds for making up military, river work, natural disaster relief, and agricultural cultivation expenses.³⁵ Despite its effectiveness to raise funds during short periods of time, this practice that allowed private ownership of public authority, especially its expansion, was criticized harshly by bureaucrats and for a long time only confined to the sales of nominal posts (*xuxian*).³⁶ However, the financial crisis experienced by central and provincial governments changed all of the restrictions. To feed the rapidly expanding armies, the central government was forced to expand sales of offices and degrees. In 1853, the government reduced prices for purchasing posts by twenty percent.³⁷ Also, to encourage the wealthy to purchase

³² He, *Qing xian tong shiqi de caizheng*, 244.

³³ *Ibid.*, 231.

³⁴ ZYTPTG 1: 152.

³⁵ Xu Daling, *Qingdai juanna zhidu* (Taipei: Wenhai chubanshe, 1977), 13-22.

³⁶ *Ibid.*, 1.

³⁷ Peng, *Shijiu shiji houbanqi de zhongguo caizheng yu jingji*, 110.

posts, the government offered promotions, including awarding such lucrative posts as salt transportation censor (yanyun shi).³⁸ In the last few years of the rebellion, the central government even assigned quota to local governments, forcing the wealthy gentry to fulfill certain degree-purchasing quota.³⁹ Due to the huge spending on purchases, once taking office, the office-holders tended to embezzle taxes from local society, which further increased peasants' burdens. Although temporarily relieving financial crisis, the *juanna* practice worsened the tax evasion problem and undermined the government's reputation for the long run.

Facing the financial crisis, the government was also forced to garner resources wherever possible. Merchants were asked to contribute one-month rent of their business houses.⁴⁰ Wastelands were cultivated to produce more agricultural taxes.⁴¹ Golden bells stored in the privy purse were melted and sold.⁴² In February of 1853, the government allowed degrees to be purchased with mixed payments of silver and copper money. In May of 1853, rice began to be accepted for purchasing ranks.⁴³ In July, government officials in Beijing were dispatched to their native places to promote sales of official ranks.⁴⁴ However, the extent to which sales of degrees helped relieve the government's crisis was limited, because merchants did not react to the promotions enthusiastically, as uncertainties surrounding the fate of the dynasty kept going up

³⁸ Ibid., 111.

³⁹ Ibid., 113.

⁴⁰ ZYTPTG 5: 155.

⁴¹ ZYTPTG 6: 350.

⁴² *Qingdai dang'an shiliao congbian*, 1: 5.

⁴³ ZYTPTG 7: 134.

⁴⁴ ZYTPTG 9: 55.

with further expansion of the war. Starting from the year 1853, the Qing risked undermining its class base by cutting salaries of gentry-officials. In May of 1853, the Board of Revenue issued new regulation as to officials' salary payments. This new regulation stipulated that instead of being paid in full, 60 percent of "nourishment of virtue silver" salary (yanglian yin) was cut from salaries of officials from rank one to seven.⁴⁵ This policy sparked fierce oppositions from officials.⁴⁶ The central government also required officials to share military expenses (tanpei) for sieged cities.⁴⁷

Funding sources quickly dried up. So did fund-raising strategies. When the war entered the third year, the central government was left little option but to adopt the suicidal policy of currency inflation. By June of 1853 military expenses reached unprecedentedly 29,630,000 taels. Facing the mounting deficit, starting from the summer of 1853 the government issued silver notes (yinpiao) in replacement of silvers and increased the nominal value of copper cash.⁴⁸ Although a higher nominal value of a paper note brought the government temporary benefits, these surface economic measures did not ease the ongoing financial crisis. The shortage of money had come to the extent that "after money for August was delivered, none was left for September."⁴⁹ To make up the fiscal deficit of the current year, in October of 1853 the Grand

⁴⁵ ZYTPTG 8: 358.

⁴⁶ ZYTPTG 9: 407.

⁴⁷ ZYTPTG 7: 363.

⁴⁸ ZYTPTG 8: 48.

⁴⁹ ZYTPTG 10: 466.

Council collected advance payments of land and poll taxes (*diding qianliang*) from Shanxi, Shaanxi, and Sichuan of the next year.⁵⁰

After the Taiping army took over the lower Yangzi, the richest region of the country, all signs of collapse of the national economy surfaced. The currency inflation entered a new stage. The government was forced to issue “big cash” (*daqian*). While the “big cash” with the nominal value of ten was just issued in May, the “big cash” of fifty was issued in August.⁵¹ Nominal values on paper notes kept going up, while the weight and the percentage of metal in currency kept going down. In 1854, the central fiscal bureaucracy began to issue “iron cash” (*tieqian*) and “lead cash” (*qianqian*), further disrupting the already confused currency market. As new currencies devalued quickly, many businesses refused to accept them as payments. Soldiers felt betrayed, as their salary payments changed from silvers to mixed silver and copper cash, eventually to paper notes. Among those hit hardest by the inflation were ordinary people. Price skyrocketed to the degree that a diligent workman could not afford to raise his family.⁵² The iron cash kept devaluing every day.⁵³ In fear of further devaluation of new currencies, sellers refused to accept “big cash.”⁵⁴ The new currencies were so unpopular that in 1854 the central bureaucracy had to urge counties to accept paper notes, mixed with silvers when small taxpayers

⁵⁰ ZYTPTG 11: 15.

⁵¹ Yang Duanliu, *Qingdai huobi jinrong shigao* (Beijing: Sanlianshudian, 1962), 94.

⁵² Author Unknown, *Zhongguo jindai huobishi ziliao (1822-1911)*, in Shen Yunlong ed., *Jindai zhongguo shiliao congkan xubian* (Taipei: Wenhai chubanshe, 1974), 229.

⁵³ *Ibid.*, 232.

⁵⁴ *Ibid.*, 271.

paid land taxes.⁵⁵ As Wang Maoyin, the assistant director (shilang) of Board of Revenue, put it, “while the government can decide the nominal value of the currency, it cannot decide prices of goods.”⁵⁶

Left with few resources, in 1855 the central government turned to the collection of *lijin* taxes for solution. First experimented in Yangzhou in 1853, the practice of collecting commodity transportation taxes quickly proved to be an effective way to raise military funds. By 1860, over sixteen provinces started to collect *lijin* taxes. By 1886, except Inner Mongolia and Tibet, *lijin* stations had penetrated to every province.⁵⁷ Initially only at one percent, the *lijin* tax rate increased to two, and in some regions with more military activities even twenty percent.⁵⁸ The *lijin* tax quickly became the major financial resource for the local militia such as Xiang and Huai Armies that played most crucial role to confront Taiping armies in the frontline.⁵⁹ The collection of *lijin* tax significantly helped reverse the Qing government’s military deficit, playing an important role in survival of the Qing rule.⁶⁰

However, the benefits of the *lijin* tax system came at a huge price. Since its implementation, the *lijin* tax system quickly became financial bulwark of regional powers. First, provincial governors controlled the appointment of the *lijin* station personnel.⁶¹ Second, *lijin*

⁵⁵ Ibid., 435.

⁵⁶ Yang, *Qingdai huobi jinrong shigao*, 96.

⁵⁷ He Lie, *Lijin zhidu xintan* (Taipei: Shangwu yinshuguan, 1972), 55-7.

⁵⁸ Ibid., 63.

⁵⁹ Ibid., 76-77.

⁶⁰ Ibid., 77.

⁶¹ Ibid., 60.

taxes made it financially possible for provincial governors to self-recruit and organize local militia that were crucial to the formation and maintenance of regional powers. Initially designed to finance armies only during the wartime, the *lijin* tax system continued in the postwar period. Even worse, after the rebellion, the collection of *lijin* taxes by provincial governments gradually went out of control. Because the *lijin* tax collection was left outside of the regular auditory system, the central fiscal bureaucracy could not know how many *lijin* taxes collected by local governments. The postwar period saw not only increases of the number of *lijin* stations but also *lijin* tax rate. In some regions, *lijin* tax collection was even contracted to officials (*baoshui*), making it a lucrative business for the official in charge to make profit out of squeezing commoners.⁶² In addition, the increased importance of *lijin* taxes to Qing fiscal system also undermined the collection of traditional land and salt taxes, thus increasing the portion of the taxes collected by provincial governments in total national revenues.⁶³ Moreover, the legitimate existence of the *lijin* tax system made possible by the wartime financial crisis disrupted the regular fiscal auditory system (*zouxiao*). Left outside of the purview of the centralized fiscal bureaucracy, *lijin* revenues became independent provincial coffers, allowing provincial governors to develop personal armies.⁶⁴ Having helped the Qing court survive the crisis, however, the *lijin* tax fundamentally broke down the centralized fiscal relationship between central and local governments that was so crucial to the maintenance of the traditional political order.

⁶² Ibid., 61.

⁶³ Zhou, *Wanqing caizheng jingji*, 187.

⁶⁴ He, *Lijin zhidu xintan*, 144.

In this section, I have charted the fiscal measures adopted by the Qing central government facing the financial crisis with unprecedented duration and intensity. This section shows the remarkable resiliency of the old order as well as the remarkable extent of damages on the old order imposed by the war. By the end of the year 1853, the Qing government had exhausted all measures available to sustain its centralized fiscal system. The Taiping rebellion fundamentally undermined the central government's controls of local resources and administrative power. As I am going to argue in the next section, the financial crisis during the rebellion disrupted not only the fiscal relationship between central and local governments but also the fiscal separation at the center between the privy purse and state treasury.

The Privy Purse in Crisis

As the state treasury suffered from the financial crisis, the privy purse underwent its own. Since the Xianfeng emperor transferred money from his own purse to the state's purse twice in 1851, the emperor could never again fulfill similar money transferring requests made by the Board of Revenue. The following years saw the Imperial Household Department's attempts to cut budget and create new revenues. In October of 1852, the Imperial Household Department cut palace expenses and postponed imperial palace construction. The Imperial Household Department also made profits out of selling imperial ranks. In addition, the Department allowed merchants to rent the imperial landed estates taken originally from confiscations.⁶⁵ Upon the suggestion of Gui-liang, the minister of the Board of War, the Imperial Household Department

⁶⁵ "Taiping tianguo geming shiqi qingzhengfu de caizheng zhuangkuang," in *Qingdai dang'an shiliao congbian*, 2: 2.

melted three golden bells and converted them into silver cash.⁶⁶ The Department also sent copper utensils stored at the privy purse to the Coinage Office (qianju) to make up the shortage of copper supplies due to the wartime blockage.⁶⁷ In August of 1853, although unable to fulfill the 300,000 to 400,000 taels requested by the Board of Revenue, the privy purse still did its best by contributing 130,000 taels as military funds.⁶⁸ By the end of 1853, the privy purse not only lost its capability to allocate more funds to the state's purse, but began to have deficit of its own. In September of 1853, the Imperial Household Department had to postpone bannermen's "marriage and death" charitable stipend.⁶⁹ The empty privy purse forced the Imperial Household Department to request 100,000 taels of silver notes (yinpiao) and 20,000 catties of "big cash" from the Board of Revenue to make up its own deficit.⁷⁰

The privy purse could cut its expenses, but could not expand revenues. The war created trade blockage and severely undermined custom revenues. In 1854, revenues of the privy purse suffered a steep drop. In February of 1854, one of the largest contributors to the privy purse, the Canton Custom proposed to send the special stipend of 300,000 taels to the privy purse on quarterly basis rather than annually, because since the war started, significant amount of custom revenues had been diverted to defray military expenses. The delayed delivery of custom revenues forced the Imperial Household Department to postpone payments of salaries of its staff.⁷¹

⁶⁶ *Ibid.*, 2: 5.

⁶⁷ *Ibid.*, 2: 7.

⁶⁸ *Ibid.*, 2: 20. NWFZA 05-0772-009, dated August 26, 1853.

⁶⁹ *Qingdai dang'an shiliao congbian*, 2: 20.

⁷⁰ NWFZA 05-0773-063, dated December 13, 1853.

⁷¹ *Qingdai dang'an shiliao congbian*, 2: 27.

Between 1854 and 1855, 500,000 taels were taken from custom revenues to pay for military expenses. In March of 1856, the number that the Canton Custom sent to the privy purse dropped from 300,000 taels to 10,000 taels, further worsening the financial predicament of the privy purse.⁷² In 1854, the Jiujiang Custom, known for preparing imperial porcelains, reported zero revenue. This forced the custom superintendent to plead the Imperial Household for emergency funds.⁷³ The privy purse took pains to collect 7000 taels by postponing imperial porcelain supplies.⁷⁴ Since 1855, many imperial porcelain factories were ravaged by the war. Craftsmen ran in droves. In August of 1864, these circumstances even threatened the timely porcelain supplies to the imperial ancestral worships.⁷⁵

Also endangered by the war was the imperial silk supply. In May of 1854, the Textile Commissioner (zhizao) asked for the emperor's approval for a delayed delivery of imperial silks, because having used up land taxes, military expenses were eroding the other parts of provincial revenues.⁷⁶ In May of 1856, Soochow Textile Commissioner pleaded to use customs of the next year to make up the deficit of the current year to make possible timely delivery of imperial silk supplies. Before the war started, the Soochow treasury disbursed 64,500 taels annually to prepare imperial textile supplies, which had been significantly reduced by wartime blockage.⁷⁷

⁷² Ibid., 2: 51.

⁷³ Ibid., 2: 29.

⁷⁴ Ibid., 2: 30.

⁷⁵ Ibid., 2: 79.

⁷⁶ Ibid., 2: 32.

⁷⁷ Ibid., 2: 53.

Both Lianghuai salt revenues and Canton customs, previously two largest contributors to the privy purse, suffered big deficits since the start of the war. Starting from 1852, the annual subsidy of the privy purse from Lianghuai suffered either delayed or insufficient delivery. The failure of Lianghuai to fulfill its financial duty to the privy purse added to the deficit of the privy purse. In April of 1855, the huge deficit of the privy purse forced the Imperial Household Department to allocate 1,260,000 taels from Shandong provincial government.⁷⁸ In November of 1859, the Imperial Household Department transferred salt gabelle (yanke), which were supposed to belong to the Board of Revenue, to the privy purse.⁷⁹

Also under influence of the war was “ginseng property sales proceeds” (shenjin bianjiayin), a source of revenue of the privy purse designed to cover administrative expenses of the Imperial Household Department. In June of 1855, it was reported that while this revenue had been postponed due to insufficient collection in the past three years, it was terminated completely for the current year. With little option left, the Imperial Household Department had to ask every province to cover up the revenue to help maintain normal functioning of the imperial household.⁸⁰

To maintain its function when expected revenues could not be fulfilled, the Imperial Household Department turned to inflation. In October of 1855, the Board of Revenue sent 100,000 taels of “silver notes” (yinchao) to the privy purse, replacing certain part of silver taels used as salary payment of imperial household staff.⁸¹ At the end of 1853, salary payment took

⁷⁸ Ibid., 2: 38.

⁷⁹ Ibid., 2: 73.

⁸⁰ Ibid., 2: 40.

⁸¹ NWFZA 05-0784-033, October 18, 1855.

the form of mixed “big cash” (daqian) and “silver note.”⁸² Between 1856 and 1857, the currency used for salary payment was “silver paper notes” (yinpiao).⁸³ In 1860, it devalued to the “bunches of big cash.”⁸⁴

Unable to obtain sufficient revenues from traditional sources, the Imperial Household Department began to borrow money in huge amount from the Board of Revenue. In winter of 1856, the Board of Revenue transferred 500,000 catties of copper-iron coins to the privy purse in addition to the annual subsidy that the Board already disbursed. This fund, however, only made up the deficit of previous years but failed to cover the deficit of the current year. In October of 1859, the stored silver in privy purse dropped to under 4,000 taels. By the end of the year, numerous payments were left unpaid, including the Kunning Palace and Fengxian Temple tribute, salary payment of the Imperial Tea House (Yuchashanfang), the Imperial Horse Bureau (shangsiyuan), and the Imperial Three Granaries (guansancang), as well as the bannermen’s food stipend (geqi yingban gongfei fanshi), and maintenance fund of the Imperial Workshop (yingzao si). The Imperial Household Department requested additional 100,000 taels of “treasury balance silvers” (kuping yin) from the Board of Revenue.⁸⁵ It became a norm that the Imperial Household Department requested extra funds from the Board of Revenue during important festivals such as the Moon-cake Day and the Dragon Boat Festival, and at the end of year.⁸⁶

⁸² NWFZA 05-0773-063, December 13, 1853.

⁸³ NWFZA 05-0787-059, 05-0789-005, 05-0792-009, and 05-0792-058.

⁸⁴ NWFZA 05-0806-024, November 15, 1860.

⁸⁵ NWFZXD 674-107, dated October 29, 1859.

⁸⁶ NWFZA 05-0795-055, dated April 19, 1858; NWFZA 05-0797-013, dated July 23, 1858; NWFZA 05-0827-052, dated December 16, 1864.

Extra funds as such were also requested when the Imperial Household Department prepared Xianfeng emperor's funeral and reception of the Mongol nobles (menggu wanggong).⁸⁷

An imperial household memorial submitted to the throne in July of 1858 provides a rare chance to examine closely the progression of the financial crisis of the privy purse since the start of the war. It wrote, "Salaries of imperial household staff not only suffer from continuous reduction of their salary payment, but also the devalued currencies due to the government's inflation policy. The new currencies included the half silver and half copper cash, the 80 percent silver plus 3 or 4 bunches of copper cash, the half silver and half paper notes, and the half copper cash and half paper notes. The actual value of salaries has been cut by half compared to Daoguang and early Xianfeng years."⁸⁸ The steep decline of revenues made it impossible for the privy purse to make ends meet. As this memorial continued, "The interests drawn from imperial loans of Lianghuai (lianghuai tangli yin), with 400,000 to 500,000 taels per year, used to the largest contributor to the privy purse. The revenues from the Canton Custom, with 300,000 to 400,000 taels per year, ranked the second. The Tianjin Custom contributed 200,000 or 300,000 taels per year. These amounted to about 1,000,000 taels of annual revenues, while the annual expenditure before the war was only 200,000 or 300,000 taels. Most of the unconsumed privy revenues were sent to the state treasury, while some were distributed to provincial treasuries. Between 1838 and 1851, the privy purse had sent over 8 million taels to the Board of Revenue, which had contributed to such state's affairs as river works and building of military camps."⁸⁹

⁸⁷ NWFZA 05-0809-003, dated September 20, 1861; NWFZA 05-0793-060, dated December 12, 1857.

⁸⁸ NWFZA 05-0797-013, dated July 23, 1858.

⁸⁹ Ibid.

The major deficit of the privy purse first occurred after the Taipings took over the Lower Yangzi. As the memorial went on to explain, “Since the Taiping army took over Yangzhou and Nanjing in 1853, Lianghuai salt revenues were suspended.”⁹⁰ As the second largest contributor to privy revenues, in 1854 the Canton Custom only fulfilled revenues of three quarters, namely 180,000 out of the required 300,000 taels. In summer of 1856, this number dropped to zero. The currency inflation affected payment methods of revenues to the privy purse. The payment methods of privy revenues contributed by Tianjin Custom changed from silver taels to a combination of paper notes and copper cash. While the nominal value of the custom revenues was 170,000 to 180,000 taels, it was only 40,000 or 50,000 taels in old currency. The other small revenues of the privy purse were diverted to fill military expenses. For example, the Zhejiang “tea and fruit silver” (chaguoyin) of 1856 and 1857 was diverted to cover military expenses. Revenues from the Shanhaiguan Pass were diverted to cover military rice costs. The Board of Revenue transferred the revenues from the Shanghai Pass Custom that used go to the privy purse to purchase military rice. In 1858, the Imperial Household Department received 100,000 taels, only ten percent of the pre-war level.⁹¹ As seen in the memorial, the deficits of the Lianghuai salt and Canton Custom contributed directly to the financial crisis of the privy purse.⁹²

The fiscal difficulty of the privy purse continued even after the war ended. By April of 1865, the privy purse had only 200 taels left. It could only survive the expenses of the Dragon

⁹⁰ Ibid.

⁹¹ Ibid.

⁹² NWFZA 05-0820-013, dated August 11, 1863; 05-0823-064, dated April 14, 1864; 05-0824-063, dated July 5, 1864; NWFZXD 681-033, dated April 27, 1859.

Boat Festival by transferring 200,000 taels from the Board of Revenue.⁹³ In August of 1865, as the Canton Custom only fulfilled one quarter of revenues and as the Changlu Salt postponed the delivery, the privy purse reported an empty treasury. As the Moon-cake Festival approached, the privy purse requested, for the second time of the year, additional 100,000 taels from the Board of Revenue.⁹⁴ Such requests of additional funding from the state treasury continued during the three major Chinese festivals, namely the Dragon Boat Festival, Moon-cake Festival, and the celebration of the New Year.⁹⁵ Extra funding requests were also made to fill miscellaneous imperial spending. For example, in May of 1869, a fund request of 400,000 taels was made to cover expenses on celebrating the emperor's wedding.⁹⁶ In January of 1870, another fund request of 16,866.72 taels was made for planting trees on the imperial mausoleum.⁹⁷

The failure of the privy purse to recover to the pre-war level was because the changed tax structure made it increasingly difficult for both Lianghuai and Canton Custom to collect as many taxes as they did in the pre-war period. For almost one decade after the war, there was not a single year that Canton Custom could fulfill the full submission of 300,000 taels per year to the privy purse. Revenues from the Canton Custom ranged from 500,000 taels to 750,000 taels per

⁹³ NWFZA 05-0829-044, dated April 15, 1865.

⁹⁴ FHA 05-0831-017, dated August 3, 1865.

⁹⁵ The funding requests by IHD of this type can be found in: NWFZA 05-0834-007, dated April 20, 1866; 05-0835-068, dated August 25, 1866; 05-0839-024, dated April 25, 1867; 05-0840-030, dated July 28, 1867; 05-0845-001, dated August 1, 1868; 05-0846-084, dated December 14, 1868; 05-0849-032, dated April 20, 1869; 05-0852-019 dated December 10, 1869; 05-0854-008, dated April 10, 1870; 05-0854-077, dated July 28, 1870; 05-0856-083, dated December 20, 1870; 05-0862-021, dated April 18, 1872; 05-0863-064, dated August 14, 1872; 05-0866-040, dated December 10, 1872; 05-0869-056, dated April, 1873; 05-0871-022, dated July 23, 1873.

⁹⁶ NWFZA 05-0849-075, May 29, 1869.

⁹⁷ NWFZA 05-0853-003, January 3, 1870.

year, never exceeding one quarter of the supposed amount.⁹⁸ The postwar tax collection of Lianghuai salt revenues remained in deficit as well. In 1867, the privy purse only received the added salt revenues (tianbo yanke) of 70,000 taels out of the supposed 300,000 taels.⁹⁹ In 1868, the number further went down to 20,000 taels.¹⁰⁰ Not being able to explore new taxes under the traditional fiscal framework, the Imperial Household Department attempted to increase old taxes. In 1868, the Imperial Household Department doubled the “added salt revenue” from 300,000 taels to 600,000 taels, regardless of the fact the new quota clearly exceeded the capability of the Lianghuai office to fulfill.¹⁰¹

The introduction of the *lijin* tax system during the rebellion transferred controls of a significant part of salt and custom taxes from the hand of central government to provincial governments. As the largest contributor to revenues of the privy purse before the rebellion, the Lianghuai salt revenue declined permanently during and after the war. On the one hand, the salt *lijin* tax (yanli) replaced the old salt gabelle (yanke), which increased revenues controlled by provincial governments while reducing those belonging to the privy purse. Since the war started, Lianghuai salt revenues never exceeded one tenth of their pinnacle during late Qianlong period.¹⁰² On the other hand, the occupation of Hubei, Jiangxi, and Anhui provinces by the

⁹⁸ In 1864, Canton Custom only dispatched the first quarterly fund of 75,000 taels. For this memorial, see NWFZA 05-0831-017, August 3, 1865; NWFZA 05-0845-001, August 1, 1868.

⁹⁹ NWFZA 05-0840-030, July 28, 1867.

¹⁰⁰ NWFZA 05-0843-088, March 19, 1868.

¹⁰¹ NWFZA 05-0845-001, August 1, 1868.

¹⁰² In Qianlong period, besides the quota salt sale certificates (yanyin), Lianghuai salt merchants enjoyed the obtaining of additional 200,000 or 300,000 certificates. As the demands exceeded supplies, salt merchants took the next year’s salt certificates in advance to make sure sufficient supplies. See Liu Jun, “Daoguangchao lianghuai feiyingaipiao shimo.”

Taiping army in 1853 crippled the old “salt ticket law” (*yanfa*) system designed during Daoguang period to secure salt revenues by central government by strengthening centralized salt monopoly. As the old salt monopoly system collapsed, salt from the other regions, Sichuan salt (*chuanyan*) in particular, flew into Lianghuai, challenging the dominance of Lianghuai salt.¹⁰³

As Zeng Guofan, the founder of the Xiang Army and a high state official during the Tongzhi Restoration, commented, the difficulty of Lianghuai salt revenues to recover to the pre-war level was not only due to the salt smuggling (*siyan*) that arose since the collapse of the state controlled salt monopoly, but also the erosion of salt gabelle (*zhengke*) by the salt *lijin* tax.¹⁰⁴ Emerging as a wartime expedient measure, the *lijin* taxes of all kinds continued in the postwar period, eroding centralized fiscal controls of local governments by the central authority. Falling into the category of the *lijin* taxes in general, the salt *lijin* tax was a new creation during the rebellion.¹⁰⁵ Handled by the local government, the collection of the *lijin* tax was left outside the purview of the central accounting system.¹⁰⁶ Since the emergence of this new fiscal practice, the *lijin* taxes kept expanding and took over the territories of the taxes that were previously controlled by the central fiscal bureaucracy. In the collection of salt taxes, the provincial governments gave priority to the fulfillment of salt *lijin* tax over the state’s salt gabelle. Taking control of independent revenues allowed provincial governments the option not to follow the central government’s order. For example, when the state attempted to mobilize salt revenues to finance the ongoing military campaign in Xinjiang in 1876, the provincial governments gave

¹⁰³ Chen, *Qingdai yanzheng yu yanshui*, 94.

¹⁰⁴ *Zeng Guofan quanji*, 7: 1-3.

¹⁰⁵ QSG 3606.

¹⁰⁶ QSG 3698.

priority to the fulfillment of salt *lijin* tax and postponed the collection of salt gabelle of the central government.¹⁰⁷ By 1862, the salt *lijin* (*yanli*) was already twice more than the salt gabelle (*yanke*).¹⁰⁸ Although the central government made numerous efforts to restore centralized controls of salt gabelle in the postwar period, such attempts never succeeded. In 1864, the government published the new regulation concerning the management of Lianghuai salt revenues that only one tax was allowed to impose on each salt transaction. This new regulation tried to curb the salt *lijin* tax by preventing the local government from obtaining revenues from salt production.¹⁰⁹

In the mid-nineteenth century, the Qing's old taxation system faced more than one challenge than the collapse of the centralized fiscal system brought about by the *lijin* tax. Since the signing of the Treaty of Nanjing in 1842, the Canton Custom lost its status as the only port allowed in trading with foreign countries. Canton had long been the only port allowed to trade with foreign merchants since 1757. To milk the trade of the wealthiest trading mart in the country, the Administrator of the Canton Customs (*yuehaiguan jian*du), or the Hoppo was established and since then had long been monopolized by Imperial Household Department staff. The Hoppo controlled and taxed the shipping in the ports of the coast of Guangdong and in the delta of the Canton river. In addition, the "Emperor's Merchant" or Co-hong, was "appointed to be the sole broker through whom all foreigners must buy their teas and silk, and must sell the

¹⁰⁷ "Qingcaizheng kaolve," in *Qingmo minguo caizheng shiliao jikan*, 20: 371.

¹⁰⁸ He Lie, *Lijin zhidu xintan* (Taipei: Shangwu yinshuguan, 1972), 139.

¹⁰⁹ Liu Jun, "Xianfeng yihou lianghuai zhi piaofa" in Tao ed., *Zhongguo jindai jingjishi yanjiu jikan 2:1*.

few foreign products for which a demand then existed.”¹¹⁰ The Hoppo and the Co-hong conjointly constituted the imperial trading monopoly in Canton, making sure gains from foreign trade to pass directly to the Imperial Household.¹¹¹ Before the Opium War, this foreign trading monopoly depended on an extraordinary margin between the revenue collection as officially reported and the sums actually taken from the traders. For example, when the “official levy” of raw cotton per picul was 0.298 taels, the “actual levy” was 1.740 taels.¹¹² The proper performance of the duties of the Hoppo depended on extra levies on foreign traders, because this net profit mattered to the direct interest of the Imperial Household.¹¹³

The signing of treaties since the Opium War, however, made it impossible for the maintenance of the trading monopoly of the Canton Custom. The Treaty of Nanjing signed in 1842 stipulated a fixed and uniform rate of 5 percent on the value of both imports and exports, which dramatically reduced custom revenues of the Canton Custom. Foreign traders now only paid 0.4 taels on every picul of raw cotton, a 77 percent drop on tax burden from the 1.74 taels per picul in the past.¹¹⁴ Another change that threatened the special status of the Canton Custom was that since the signing of the Treaty of Nanjing, more ports were opened to foreign traders. The Co-hong also began to lose their special status as only imperially sanctioned merchants to trade with foreigners. The Treaty of Nanjing further stipulated that the abolition of the monopoly of the Co-hong should extend from Canton to all ports in the future “where British merchants

¹¹⁰ H.B. Morse, *The International Relations of the Chinese Empire: The Period of Conflict 1834-1860* (Taipei: Ch’eng Wen Publishing Company, 1978), 64.

¹¹¹ *Ibid.*, 15.

¹¹² *Ibid.*, 308.

¹¹³ *Ibid.*, 34.

¹¹⁴ *Ibid.*, 308.

may reside, and to permit them to carry on their mercantile transactions with whatever persons they please.”¹¹⁵ In the wake of China’s defeat in the Opium War, the treaty system replaced the Canton system, breaking down the monopoly of Canton in foreign trade.

While the signing of the treaties since the opium war significantly reduced custom revenues obtained by Canton Custom from foreign trade, the collection of *lijin* taxes on passage of goods, domestic and foreign alike, between the port and the consuming districts undermined traditional revenues of inland domestic Custom Houses. Provincial governors saw *lijin* taxes as their private property and gave priority to the collection of *lijin* taxes over regular custom taxes of the state.¹¹⁶ To expand revenues from the collection of *lijin* taxes, in the postwar era provincial governors increased the number of *lijin* stations along major inland passages of commodities. Having been exploited heavily by *lijin* taxes, merchants could pay less on regular custom taxes.¹¹⁷ Lack of surveillance of the central government, in the last few decades of the Qing rule corruption and abuses of surcharges prevailed in regular Customs Houses, further undermining the state’s custom revenues.¹¹⁸ Previously as the third largest contribution to state revenues, the regular custom revenues in 1891 dropped to only 2.9 percent of state revenues, from about 9% around the Opium War.¹¹⁹

As the two largest contributors to revenues of the privy purse were fundamentally undermined by new circumstances since the mid-nineteenth century, from within and without,

¹¹⁵ Ibid., 302.

¹¹⁶ Shōichirō Takayanagi, *Zhongguo guanshui zhidu lun* (Taipei: Wenhai chubanshe, 1972), 174.

¹¹⁷ He, *Qing xian tong shiqi de caizheng*, 273.

¹¹⁸ Tang, *Zhongguo jindai caizheng jingjishi lunwen xuan*, 180-84.

¹¹⁹ Zhou, *Wanqing caizheng jingji yanjiu*, 172.

the chance for the privy purse to restore its traditional revenues had gone. In the following part, I am going to argue that while the collapse of the centralized fiscal system caused tremendous financial deficits on the privy purse, the disturbed imperial fiscal relationship worsened the excessive royal borrowing from the government, further facilitating the disintegration of the centralized fiscal system.

Existing in Name Only: the Excessive Royal Spending and the Breakdown of the Imperial Fiscal Separation

The excessive royal borrowing from the state treasury eroded the imperial fiscal separation that had governed the fiscal relationship between the crown and the government since the founding of the dynasty. After the imperial fiscal separation was broken down, the royal spending soared. After the Imperial Household Department requested extra funding from the Board of Revenue in 1857, such requests were made on more frequent manner. In 1866, the privy purse proposed to add 300,000 taels to its annual stipend subsidized by the state treasury. In 1868, the number went up to 600,000 taels.¹²⁰ The chart below shows the remarkable growth of the royal spending during the war and especially after the year 1866.

Money Transfers from the State Treasury to the Privy Purse, 1857-1872

Year	Added (tianbo)	Reimbursement	Borrowed Silver (jiejyin)
1857	0		80,000 taels + 50,000 silver notes
1858	0		195,000 taels + 250,000

¹²⁰ Yoshio Matsui, *Shinchō keihi no kenkyū* (Minami Manshū Tetsudō Kabushiki Kaisha Keizai Chōsakai, 1935), 80.

		money notes
1859	0	180,000 taels + 1,000,000
		money notes
1860	0	500,000 money notes
1861	0	0
1862	0	0
1863	0	50,000 taels
1864	0	450,000 taels
1865	0	330,000 taels
1866	300,000 taels	300,000 taels
1867	300,000 taels	1,200,000 taels
1868	600,000 taels	1,400,000 taels
1869	600,000 taels	900,000 taels
1870	600,000 taels	1,050,000 taels
1871	600,000 taels	1,100,000 taels
1872	600,000 taels	730,000 taels

(Source: QNWFDA 1: 241-42)

Put the numbers further in perspective. The revenue of the state treasury in 1867 was 12,348,311 taels, plus 148,869 strings of copper cash. The extra funding that the privy purse requested amounted to 1,500,000 taels, about 12 percent of the annual revenue of the government.¹²¹

The excessive royal spending sparked sharp criticisms of state's bureaucrats. In 1869, Wo-ren, a top state official, criticized the mounting expenditures of the imperial household. Wo-ren argued that the government had the financial challenges of its own. While the government could barely secure new revenues, more expenses by the imperial household would reduce available funds that could be utilized by the government. To re-impose discipline on the imperial spending behaviors was particularly important given the outbreak of Islam riots in Yunnan, Guizhou, and Shaanxi, as well as the continued expansion of the Nian rebellion. Wo-ren advised the emperor to perform frugal virtues, especially given the tough political situation and likely high military expenses in the years to come.¹²²

The rule-breaking funding requests by the imperial household put the Board of Revenue in a difficult position. In 1869, the third consecutive year that request of the Imperial Household Department for funding exceeded one million taels, the Board of Revenue advised the emperor to cut the spending of imperial household. The emperor's wedding ceremony came at the time when the state underwent extraordinary financial difficulty. The fiscal report of the Board of Revenue wrote, "Last year, shortly after the Board sent 2,800,000 taels to Zhili and Xinjiang for military expenses, it sent 1,400,000 taels to the privy purse. After the two money transfers, the

¹²¹ Shi Zhihong, *Qingdai hubu yinku shouzhishi he kucun tongji*, 238. Missing years of records during Xianfeng and Tongzhi period were due to the interruptions of the Taiping rebellion. For Tongzhi period, available data concerning revenues and expenditures was for 1863, 1865, 1866, and 1867. While data of expenditure of 1869 is available, data of revenue is missing. For the availability of data concerning revenues and expenditures of the Board of Revenue, see *Ibid.*, 15-22.

¹²² Matsui, *Shinchō keihi no kenkyū*, 80.

state treasury was left with only 4,600,000 taels, which were barely enough for five months' usage."¹²³ In this circumstance, Board of Revenue still had to prepare funds for Zuo Zongtang's expedition to western frontiers.¹²⁴ While the funding for state affairs was in huge deficits, textiles used in the emperor's wedding ceremony cost 260,000 taels, which had to be paid by "funds remitted to Peking" (jingxiang).¹²⁵

However, the imperial spending, once freed from the check by the law of separation, kept going up. By November of 1870, the funds requested by the privy purse reached 1,150,000 taels, among which 400,000 taels were for expenses of the emperor's wedding. Although to prepare for this amount of money was already difficult for the Board of Revenue, the Imperial Household Department targeted 3,000,000 taels. The Board of Revenue then had to collect the 600,000 taels in two installments with 200,000 taels sent at first and then 400,000 taels, both in the form of mixed "ingot" (yuanbao) and "medium ingot" (zhongding)¹²⁶ In 1872, the imperial spending further soared. Except the annual subsidy, the Board of Revenue sent 4,500,000 taels to the privy purse, additional 1,820,000 taels to the Soochow Textile Commissioner, and 1,100,000 taels to the Hangzhou Textile Commissioner. On the side of the state treasury, the financial crisis carried on. All that the state treasury had were 2,000,000 taels of "40% foreign customs" (sicheng yangshui) and another 1,010,000 taels, while military subsidies to the provinces required

¹²³ QNWFDA 1: 404.

¹²⁴ Ibid.

¹²⁵ QNWFDA 1: 405.

¹²⁶ QNWFDA 1: 411.

6,000,000 taels.¹²⁷ The emperor's wedding ceremony cost 12,000,000 taels, which had exceeded the 9,807,810 taels or the silver taels brought into the state treasury in 1874.¹²⁸

Between 1870 and 1872, the emperor's wedding was the major excuse cited by the Imperial Household Department to request extra funds from the state treasury. However, the imperial overspending carried on to the following years and funding requests from the privy purse were made on more irregular and informal manner. The following table drawn from the memorial of the Board of Revenue dated on March 16, 1874 shows the high frequency of such funding requests made by the imperial household.

Money Transfers from the State Treasury to Privy Purse, 1873

Time	Amount of Requested Funding by IHD
April of 1873	200,000 taels ¹²⁹
August of 1873	300,000 taels
October of 1873	200,000 taels ¹³⁰
December of 1873	400,000 taels

(Source: Shi, *Qingdai hubu yinku shouzhi he kucun tongji*, 255-56, supplemented by records from NWFZA and NWFZXD)

¹²⁷ QNWFDA 1: 435-40.

¹²⁸ QNWFDA 1: 453. Shi, *Qingdai hubu yinku shouzhi he kucun tongji*, 239.

¹²⁹ NWFZXD 749-079, April of 1873.

¹³⁰ NWFZXD 751-015, October 2, 1873. This reimbursement was used to construct the Yangxin Palace.

The above irregular funding requests had not included 300,000 taels requested during the three festivals, and the 250,000 taels requested orally by eunuchs on September 28, 1873, December 20, 1873, December 22, 1873, January 15, 1874, February 11, 1874 and March 10, 1874.

This complaint, from the perspective of the Imperial Household Department, neglected the steep decline of the privy revenues over the decades.

Comparison of Annual Privy Revenues Between Daoguang and Tongzhi Periods

Year	Annual Privy Revenues
1838	2,239,900 taels
1844	1,291,000 taels
1871	500,000 taels
1872	500,000 taels

(Source: NWFZXD 748-071, February 23, 1873)

Put the numbers further in perspective. In 1872, the Imperial regular expenditure was 887,000 taels, which had not included 994,100 taels of additional expenses, including silk purchases, imperial awards, logistics for foreign diplomats, and imperial construction. The royal spending exceeded the privy revenues by over 73 percent.

In 1874, funding requests were made by the privy purse on more frequent basis, resulting in the prolonged quarrel between Board of Revenue and Imperial Household Department. In May 12, 1874, in responding to an oral request of 50,000 taels by an imperial household eunuch, Board of Revenue argued that such a request was ungrounded because it was an outright violation of the imperial fiscal separation rule. The Board continued to argue that this new request was especially unexplainable because the Board just sent 100,000 taels to the privy purse

before the Dragon Boat Festival.¹³¹ In June 29th, 1874, when the Board received an oral request of 30,000 taels made by eunuch, the Board declined it by saying that since last September, although the single request varied from 30,000, 40,000 to 50,000 taels, the Imperial Household Department had obtained 330,000 taels from the Board through eight requests, which had greatly exceeded the supposed royal subsidy. The Board urged the throne to keep in mind Japanese military threats that loomed large recently. Sufficient funding of the Board was important to strengthen naval power.¹³² In July 19th, 1874, Imperial Household Department requested extra 300,000 for celebration of Empress Dowager Cixi's birthday. Without the capability to pay once and in full, the Board sent 100,000 taels at first and the rest was contingent upon the arrival of "funds remitted to Peking" (*jingxiang*) from provincial coffers.¹³³ In September 20, 1874, when the Imperial Household Department asked for additional funding to repair the Tuanhe palace, the Board attempted to reject it by arguing that since the palace construction was within the purview of Imperial Household Department, the fund should be subsidized by the privy purse. Under the throne's pressure, the Board had to pass the funding proposal by allocating *jingxiang* to the privy purse.¹³⁴

Ten years after the end of the Taiping rebellion, the fiscal balance between the privy purse and state treasury remained unrestored. Unrestricted by the imperial fiscal separation, the imperial spending behaviors went unchecked. While the undermined centralized control of revenues, especially salt and custom revenues, was responsible for the fiscal deficit of the privy

¹³¹ QNWFDA 1: 274-75.

¹³² QNWFDA 1: 281.

¹³³ QNWFDA 1: 286-87.

¹³⁴ QNWFDA 1: 325.

purse and the breakdown of the imperial fiscal separation, the disturbed imperial fiscal relationship by allowing the imperial overspending in turn imposed financial burdens on the government and further facilitated the breakdown of the centralized fiscal system.

Conclusion

Studies have shown that at the turn of the nineteenth century, decades before the opium war, it had become manifest that the Qing started to decline. The most significant challenge faced by the Qing was population growth. Within two centuries after the founding of the Qing, China's population tripled to 450 million.¹³⁵ While imposing huge administrative challenges, fast growing population also tightened the civil service exam competition – the latter was further exacerbated by the government's practice of selling degrees and offices.¹³⁶ All of these changes began to weaken the state's control of local society, and more importantly, the local gentry as the crucial link between governmental and local interests. The biggest blow on China's traditional state-societal relationship, however, was the Taiping rebellion. In order to survive the crisis, the court was forced not only to allow local governments to collect commercial *lijin* tax, but also to sell degrees and posts on unprecedented scale. In short, the unprecedented financial crisis during the rebellion undermined the court's centralized controls of taxes and the bureaucracy, which had been so central to the maintenance of the traditional state-societal relationship.

If the first four chapters are about the continuation of traditional state institutions in the former half of the Qing rule, this chapter is about the start of the transformations of these institutions. This chapter has addressed how the changed state-societal relationship after the

¹³⁵ Rowe, *China's Last Empire*, 150.

¹³⁶ *Ibid.*, 151-52.

Taiping rebellion was reflected in fiscal arrangements of the central government. I have demonstrated the extraordinary duration and intensity of the crisis and the remarkable resiliency of the traditional fiscal system facing the crisis. As an extraordinary fiscal measure during the wartime, the *lijin* tax continued in the postwar period. I have argued that the collection of *lijin* taxes not only disrupted the traditional fiscal relationship between the central and provincial governments, but also broke down the traditional fiscal separation between the central government and the imperial household. The collection of all sorts of *lijin* taxes, the salt *lijin* tax in particular, significantly reduced revenues of Lianghuai Salt Censor and Canton Custom, the two largest revenues of the privy purse. In the next decades following the Taiping, the privy purse experienced severe financial crisis, forcing the Imperial Household Department to divert more funds from the state treasury than the stipulated quota. As the imperial fiscal separation was damaged, the royal spending went unchecked, increasing financial burdens on state treasuries. In short, while the troubled fiscal situation of the state was responsible for the fiscal failure of privy purse and the breakdown of the imperial fiscal separation, left unchecked by the separation the increasingly undisciplined royal spending in turn undermined the central government's fiscal system.

Chapter Six

Saving the Monarchical System: The Making of China's First Constitution and the Codification of the Imperial Fiscal Separation, 1895-1911

The State-Elite Relationship in Transformation: The Rise of Gentry Power and Constitutionalist Movements

As discussed in Chapter Five, several extraordinary financing measures during the Taiping rebellion continued to impose decentralizing influence on the state's fiscal system after the war. The self-recruitment of the army during the rebellion by the local elite created not only independent military forces building on local ties and personal loyalties, but also separate tax-collecting systems falling beyond the administrative purview of the central government.¹ These changes severely undermined the imperial authority, giving rise to powerful provincial governors who enjoyed autonomous military and economic power in the regions under their control.²

The more fundamental transformation, however, was part of larger processes of economic and social change. The extreme financial difficulty of the court during the Taiping rebellion accelerated the already undergoing process to sell imperial degrees, which should have been granted only to extraordinary exam takers who passed civil service exams. The availability of this new channel to obtaining imperial degrees, along with the shrinking size of the imperial officialdom, dramatically reduced the authority of the imperial exam system. The ties between the gentry and the state traditionally maintained by the exam system were being undercut. The decline of the traditional career path, however, opened new career options. The commercial

¹ Franz Michael, "Regionalism in Nineteenth-Century China," in Stanley Spector, *Li Hung-Chang and the Huai Army: A Study in Nineteenth-Century Chinese Regionalism* (Seattle: University of Washington Press, 1964).

² Luo, *Kun xue ji*, 449.

development and expansion of foreign trade facilitated the formation of new social groups, such as capitalists, professionals, an urban intelligentsia, and military officers.³ The growing influence of the new occupations derived from commercialization moreover elevated the social status of merchants, accelerating the fusing of the merchant and the gentry.⁴

This movement of elites from their established relations with state power fundamentally undermined the imperial control in local society. Liu Dapeng, a gentry living in rural Shanxi, commented in 1893 that eighty to ninety percent of intelligent students gave up scholarship to become businessmen.⁵ Teachers who made living on preparing young students for civil exams could barely make ends meet.⁶ In the county where Liu lived, fewer and fewer families invested on preparing their children to take imperial exams.⁷ The role traditionally played the traditional gentry in managing the rural society was gradually taken over by local bullies (wulai), facilitating the corrosion of rural society.⁸ As the old exam system declined and new school system developed, young educated people with rural origins settled down in cities and chose not to come back home.⁹

³ Mary Rankin, *Elite Activism and Political Transformation in China: Zhejiang Province, 1865-1911* (Stanford: Stanford University Press, 1986), 9.

⁴ Qiao Zhiqiang ed., *Tuixiang zhai riji* (Taiyuan: Shanxi renmin chubanshe, 1990), 28.

⁵ *Ibid.*, 17.

⁶ *Ibid.*, 20.

⁷ *Ibid.*, 32.

⁸ *Ibid.*, 49.

⁹ Hsiao-tung Fei, *China's Gentry: Essays on Rural-Urban Relations* (Chicago: University of Chicago Press, 1968), 133.

The expansion of gentry power also brought gentry interests increasingly in conflict with those of the state. The vacuum of public management left by the recession of the government was quickly taken over by the gentry. The last few decades of the nineteenth century saw the increased activities of gentry elites in the public sphere.¹⁰ Gentry activities extended to wide areas that were previously sponsored by the state, including famine relief, education, care of the aged, poor, and sick, policing, and water control.¹¹ While the weakness of government gave rise to the rapid growth of gentry power, government officials wanted to bring back these areas into bureaucratic channels. The government's intent to take control was at odds with the gentry's goals to pursue community interests. The increasing availability of presses and newspapers provided gentry elites channels to express their opposition, giving rise to elite-led social organizations.¹² The fragmentation of the elite, marked by a growing number of local arenas for elite activities that lay outside the imperial bureaucratic sphere, severed the crucial links between the state and the gentry, and more importantly, gentry elites' identification with imperial state.

This remarkable growth of gentry power prepared the gentry elites to play a leadership's role in the 1898 reform. China's stunning defeat in the Sino-Japanese War of 1895 stimulated an explosion of openly politicized literati journals and academies that challenged the court's right to determine policy behind closed doors. This reform movement coalesced around the degree-holder Kang Youwei and his disciples, who called for a radical transformation of the imperial rule and to replace it by a western-styled constitutional monarchy. Stemming in part from the controversy between the New Text and the Old Text readings of the commentaries on the

¹⁰ Rankin, *Elite Activism and Political Transformation*, 15.

¹¹ *Ibid.*, 16-18.

¹² *Ibid.*, 24-25.

Confucian canon, Kang developed a radical view of historical evolution and social change that aimed to invalidate all social hierarchies.¹³ In addition to his startling conclusion that Confucius was the actual author of the classical canon instead of a transmitter of the classics, the radical nature of Kang's doctrine was also reflected in his unique interpretation of the essential Confucian concept of *ren* (benevolence) as a human universal. Based on this notion of individual autonomy and the equality of humanity, Kang proclaimed that such Confucian virtues as filial piety were in fact instruments of despotism. To ensure true progress, democracy should be instituted into the society based on the notion that power belongs to all.¹⁴

Democratic institutions championed in this reform movement, however, were those that regarded the leadership of the monarch as the key to the political transformation. Kang reconciled the apparent contradiction of his claim of the moral universality, and his advocacy of the monarch's leadership, by placing strict moral demands on the throne. The monarch, Kang insisted, was not the person who happened to hold this particular post, but the "sole, personal focus of sovereignty" that actively advocated the universal welfare of the people.¹⁵ After his ascension to the reformist leadership, Kang further claimed that since enfranchisement was not an option to China's democracy, a parliament should be established to help the ruler connect with the people and to realize better national unity.¹⁶

¹³ Ibid., 204.

¹⁴ Peter Zarrow, "The Reform Movement, the Monarchy, and Political Modernity," in Rebecca Karl and Peter Zarrow eds., *Rethinking the 1898 Reform Period: Political and Cultural Change in Late Qing China* (Cambridge: Harvard University Press, 2002), 24.

¹⁵ Ibid., 29.

¹⁶ Ibid., 32.

That such a reform must be monarch-led was also due to the reformist belief that republicanism depended on the enlightenment of the people, for which China was not prepared. The enlightenment process was expected to be long. Therefore, to implement democracy in the transitional period, reformers proposed the establishment of self-government in the provinces and parliament at the central. Kang's most famous disciple, Liang Qichao praised the merits of the parliament as a political institution because it allowed the efficient separation between legislative and administrative functions and helped unite the ruler and the people.¹⁷ The supremacy of the reform over the revolution, argued Liang, was also due to its comparatively low social costs. A comparison of the English and French experience of political modernization suggests that while a republicanism revolution in France had led to disaster, a constitutional reform with moderation and compromise had brought to England peace, prosperity, and strong state.

This reformist political vision entailed an entirely new way of thinking about the emperorship. The late-nineteenth-century propaganda claimed that a reformist emperor must be active and flexible, responsive to the trends of his age and ready to build new institutions needed to deal with them.¹⁸ A reformist emperor also must be public-minded, because the Chinese populace knew little about public interests and the monarchical power should provide a focal point to unify.¹⁹ Citing the ancient past to criticize the recent past, Liang argued that China's entire post-Qin history was a two-thousand-year detour, because unlike the pre-Qin kings, the post-Qin kings treated the empire selfishly as their own properties. This selfish monarchism,

¹⁷ Ibid., 39.

¹⁸ Peter Zarrow, *After Empire: The Conceptual Transformation of the Chinese State, 1885-1924* (Stanford: Stanford University Press, 2012), 70.

¹⁹ Ibid., 65.

argued Liang, explained the origin of China's weakness as a state. To build a strong state, the reformist monarch must play the role to instill in the aimless populace the *gong* (public) values and to transform them into "new citizens."²⁰

With so many iconoclastic contents, this new political vision that advocated democracy and centralization unsurprisingly met fierce conservative resistance, and the Hundred Days Reform of 1898 ended tragically in the empress dowager Cixi's coup. The failure of the reform was partly due to its radical attack on the traditional Confucianism, which the conservatives saw as an impending threat to the traditional political order.²¹ The tragic ending of the reform, as the foregoing discussion shows, was also caused by the clash of the reformist's centralizing measures with the emergent provincial and local control interests. More specifically, the reformist proposal to reshuffle the bureaucracy threatened directly the powers of the provincial governors, which had grown considerably after the Taipings. For example, Kang proposed the elimination of redundant provincial governorships, the direct petitioning of the court, and the creation of an independent judiciary. Kang also proposed to expand railroads with the central government in charge. All of these proposals challenged the place of local power-holders.

The reformist vision of the new emperorship, however, gained renewed momentums in the wake of new crisis. The Boxer uprising in 1901 incurred on the court an enormous indemnity of over 668 million tales, adding to the indemnity owed to Japan. The financial difficulties, along with heightened foreign military aggression, created a far deeper ruling crisis than that of half a decade ago. Shortly after the protocol was signed, the court had to issue a reform decree, with a

²⁰ Ibid., 74.

²¹ Wakeman Jr., *The Fall of Imperial China*, 213.

purpose to strengthen “the foundations of imperial rule.”²² Condemned by the court as “lawless rebels” just three years ago, the reformist proposals nevertheless found open advocacy in this imperial decree. It proclaimed that all Qing subjects be welcome to submit recommendations for reform and new bureaus be established to sort through the proposals.²³ It openly endorsed the reformist vision that the foundations of the imperial rule shall be strengthened by the acquisition of knowledge around the world.²⁴

The Court’s Intent to Centralize Power Through Reform and the Appeal of the Meiji Model

The court eventually made public moves toward a constitutionalism reform in the wake of Japan’s victory in the Russo-Japanese war of 1904-05. Japan’s victory over tsarist Russia, to many Chinese, signaled “a victory of constitutionalism over autocracy.”²⁵ To the Japanese victory, elite-led press reacted enthusiastically, perceiving constitutionalism as a promising solution to revive the centralized power. In 1905, the court decided to dispatch five ministers to investigate the political and constitutional systems of Japan, United States, and major European blocs. The main purpose of the tour was to discover the kind of political institution that would

²² Douglas R. Reynolds, *China, 1898-1912: The Xinzheng Revolution and Japan*, (Cambridge: Harvard University Press, 1993), 13.

²³ Rowe, *China’s Great Empire*, 256.

²⁴ Wei Qingyuan et al eds., *Qingmo xianzheng shi* (Beijing: People’s University Press, 1993), 107.

²⁵ Reynolds, *China, 1898-1912*, 187. For Liang Qichao’s comment on the result of the Russo-Japanese war, see Xiao Yishan, *Qingdai tongshi* (Shanghai: East China Normal University Press, 2006), 4: 823.

benefit the imperial household best.²⁶ In 1905-06, two separate tours were dispatched simultaneously. Three ministers were sent destinations to Japan, England, France, and Belgium, and two to the United States, Germany, Italy, Austria, and Russia.²⁷ Seeing first hand, western material cultures and their political institutions allowed the five ministers to go deeper into the reasons of the strengths of western powers, and particularly the supremacy of constitutionalism over autocratic imperial rule.²⁸

The investigating tours led the ministers to the conclusion that constitutionalism was the only solution to strengthen the foundation of the imperial rule. Duan-fang, one of the five ministers and an influential governor of Hunan, penned his reflection on paper, providing important references for the upcoming court-led constitutional reform.²⁹ Duan-fang argued that world historical trend was away from autocratic imperial rule and toward constitutional monarchy.³⁰ He argued that constitutionalism is superior to autocracy, because while the former is to rule by law, the latter is the rule by man. The universal competition of countries had convincingly demonstrated this superiority.³¹ The core institution of constitutionalism, as Duan-fang saw it, was the parliament, which allowed citizens to participate in the political process. And, only when common people participated and made their shares of contribution, would

²⁶ Hou Yijie, *Ershi shiji de zhongguo zhengzhi gaige fengchao* (Beijing: Renmin chubanshe, 1993), 57.

²⁷ *Ibid.*, 58.

²⁸ *Ibid.*, 65.

²⁹ Dai Hongci and Duan Fang, *Oumei zhengzhi yaoyi* (Shanghai: The Commercial Press, 1908), preface.

³⁰ Dai and Duan, *Oumei zhengzhi yaoyi*, 2.

³¹ *Ibid.*, 3.

democracy advance.³² In comparison, the autocracy merely depended on the imperial household's wishes and decisions, resulting in the confusing blending of the imperial household's regulations and the state's laws.³³ Therefore, the establishment of a democratic system that would invite all citizens to participate called for the clear separation of the regulations of the imperial household and the law of the state.

By comparing, the ministers agreed that the Japan-style constitutionalism suited best the Qing's needs. Impressed by the success of the Meiji transformation, Zai-ze, one of the ministers, reasoned that like China, Japan's monarchical system had lasted for thousands of years. Its peaceful transition to constitutional monarchy, argued Zai-ze, owed to the fact that the constitution did not run counter to the monarchical system. Instead, it supplemented the imperial system with new institutions. It was those new institutions such as the senate, the house, the ministry, and the supreme court that distinguished constitutionalism from autocracy.³⁴ Zai-ze's colleague Dai Hongci also shared this view. Returning from his visits to Great Britain, Dai noted that China's self-strengthening should consult the Japanese method rather than the European.³⁵

A face-to-face conversation with Ito Hirobumi, the "father" of the Japanese constitution, on constitutional systems furthermore confirmed the Qing ministers' belief that the Japanese-style constitutionalism served China's needs best. Giving Zai-ze the Japanese Constitution as a present, Ito explained that if the Qing court intended to enhance national strengths, the first thing to do would be to enact a constitution. Ito went on to explain that while in today's world both the

³² Ibid., 4.

³³ Ibid., 7.

³⁴ Zai-ze, "Kaocha zhengzhi riji," in Zhong Shuhe ed. *Zouxiang shijie congshu* (Changsha: Yuelu shushe, 1986), 575-78.

³⁵ Dai Hongci, *Chushi jiuguo riji* (Changsha: Hunan renmin chubanshe, 1982), 263.

constitutional monarchy and constitutional democracy existed, constitutional monarchy served for China's interests best. That was because China had adopted the centralized imperial rule for thousands of years and to keep the imperial system would be the most convenient way to reform. Then, what was the difference between the constitutional monarchy and the autocracy? Ito explained that the constitutional monarchy was fundamentally different from the autocratic rule, because the former was founded on the constitution.³⁶ Through this transformation, argued Ito, China could expect a new political system with the imperial household still bestowed with political, military, diplomatic, judicial, and personnel privileges, while the government executed administrative duties.³⁷ According to Zai-ze's understanding, this was the Japanese way to transform the political system and it was precisely this transformation that paved way for Japan's rapid ascendancy into a strong state.³⁸

The Japanese-style constitutional monarchy was appealing to Chinese reformers, also because the decentralizing tendency since the mid-nineteenth century had escalated after the Boxer uprising, making the already beleaguered Qing imperial system even more precarious. The enormous indemnity widened the fiscal deficits both at the central government and local levels.³⁹ Miscellaneous taxes were created, further worsening the already existing tax evasion problem.⁴⁰ In 1902, the central government attempted to abolish the likin tax as a way to regain control of the local tax collection. This effort to standardize commercial tax collection soon failed, not only

³⁶ Zai-ze, "Kaocha zhengzhi riji," 79.

³⁷ Zai-ze, "Kaocha zhengzhi riji," 580-81.

³⁸ *Ibid.*, 587-88.

³⁹ Zhou Yumin, *Wanqing caizheng yu shehui bianqian* (Shanghai: Shanghai renmin chubanshe, 2000), 384-86.

⁴⁰ *Ibid.*, 387-92.

because western powers protested against its alternative of increasing the custom tax, but also because provincial governors saw this move as a threat to their provincial fiscal autonomy and fought hard to resist.⁴¹ The development of regionalism further disrupted local tax collection, worsened economic chaos, and gave rise to the anti-Manchu revolutionary movement.

As Duan-fang noted in 1907, the constitutional monarchy could help permanently preserve the imperial lineage. The Japanese emperor enjoyed the highest governing power. The Japanese constitution grounded on the dual foundations of the mass participation in the political process and the strengthened imperial rule.⁴² In 1908, Da-shou, also a participant of the investigating constitutional system tour, further elaborated the idea that the autocratic imperial rule often put the imperial family in danger, because the autocratic decision making process made the monarch merely responsible for any failure of the government. Even for the sake to protect the imperial household, China should have a constitution, because the imperial household would be separated from the state's affairs and therefore could be protected from the blame of the malfunction of the government. Da argued that this separation was precisely the hallmark of the Japanese constitutional transformation of the monarchy. Because of this separation, the Japanese imperial household could enjoy the peace, and the Japanese government the strength and efficiency.⁴³

To facilitate the constitutional reform, the Qing court established the Office for Drafting Regulations for Constitutional Government (*xianzheng biancha guan*) in 1907, tasked with preparing information and providing guidance for the drafting of China's first constitution. The

⁴¹ Ibid., 402.

⁴² CBLXDA 46.

⁴³ CBLXDA 31.

composition of its staff shows a clear Japanese influence. Among more than 160 staffers, about forty had the overseas experience in Japan. The important Organization Section (bianzhi ju) of the office with a staff of twenty-nine, included sixteen with overseas experience in Japan.⁴⁴

The job of this office, more specifically, was to draft a constitution by consulting foreign constitutions and provincial legal regulations, and to compile statistics of the world economy, replicating the preparatory work that the Japanese government did to draft the Meiji constitution.⁴⁵ In 1908, the office prepared the twenty-three-article Principles of the Constitution (xianfa dagang). Several articles of this remarkable document were translated almost word by word from the Meiji constitution of 1889. A comparison of the two constitutions shows a remarkable similarity, and especially the emphasis of the “sacred and inviolable” power on the legislative, military, economic areas. The first article of the drafted Qing constitution echoed exactly the opening line of the Meiji counterpart that “The Empire of Japan shall be reigned over and governed by a line of Emperors unbroken for ages eternal.”⁴⁶

Owing debt deeply to the Meiji constitution, the drafted Qing constitution nevertheless included a couple of articles that demanded far more centralized power than those of its Meiji Japanese counterpart. On the imperial household’s expenditure, for example, the Japanese constitution wrote, “Those already fixed expenditures based by the Constitution upon the powers appertaining to the Emperor, and such expenditures as may have arisen by the effect of law, or that appertain to the legal obligations of the Government, shall be neither rejected nor reduced by

⁴⁴ Reynolds, *China, 1898-1912*, 190.

⁴⁵ CBLXDA 48-50.

⁴⁶ Theodore de Bary et al eds., *Sources of Japanese Tradition*, (New York: Columbia University Press, 2006), 2: 2: 77.

the Imperial Diet, without the concurrence of the Government.”⁴⁷ Erasing the check and balance of the government and the parliament, the section of the Qing constitution in regards to the emperor’s expenditures nonetheless wrote, “The emperor determines the amount of the imperial household’s stipend, withdrawn from the state’s treasury and not subject to the parliamentary oversight.”⁴⁸ Although mainly borrowed from the Japanese constitution, the drafted Qing constitution intended to combine more power in the emperor himself. This tendency to centralize the imperial power through the constitutional reform was particularly visible in the sections of “imperial household law,” and its promulgation unsurprisingly would meet vigorous resistance from gentry elites.

The Codification of the Imperial Fiscal Separation and the Qing Court’s Last Effort to Centralize Dynastic Control, 1907-1911

In 1908, the Office to Draft Regulations for Constitutional Government submitted to the throne the twenty-three-article principles of the constitution, along with the preparatory agenda by year.⁴⁹ The constitution was divided into two sections: the sovereign powers of the throne and the rights and duties of the subject. The former granted the monarch with the unchallengeable powers to promulgate and execute laws, to convoke the parliament and dissolve the House of Representatives, to command the army and the navy, to nominate officials, to pronounce state’s emergency, to exercise diplomatic rights of sovereignty, and to reward and punish.⁵⁰ Having placed the state firmly under the powers of the sovereign, however, the preparatory agenda

⁴⁷ Ibid., 2: 2: 78.

⁴⁸ CBLXDA 59.

⁴⁹ CBLXDA 54-67.

⁵⁰ CBLXDA 58.

allowed an all-inclusive reform. At the core of this proposed nine-year agenda was the system of provincial assemblies that allowed the local gentry to participate in bureaucratic reform and legal preparation for the transition toward a centralized constitutional system. However, as its articles demonstrated, this constitution was fundamentally monarch-centered and ran counter severely to the constitutionalist's expectation to establish the foundation of democracy through a constitutional reform.⁵¹

To incorporate the articles defining the imperial sovereignty into the constitution reflected the monarch-centered reformists' intent to protect the imperial household from financial liability of the actions of the government.⁵² The investigating tours convinced the ministers that to separate the imperial household affairs from the affairs of the government rendered possible more clearly designated executive duties. The imperial household would only take responsibility for its own affairs and would not be held responsible for any administrative failure. Therefore, to legalize the distinction of duties between the monarch and the government would put the imperial household under the protection of the constitution and keep the line of emperors "unbroken for ages eternal." When the imperial household was safe, as Zai-ze argued, the country would be free from the violence of a revolution, and the people would enjoy the peace and prosperity.⁵³

This distinction of duties between the monarch and the government called for the legal separation of their respective budgets. In the monarch-centered reformist's eyes, the separate

⁵¹ Murata Yujiro, "Dynasty, State, and Society: The Case of Modern China," in Joshua Fogel and Peter Zarrow eds., *Imagining the People: Chinese Intellectuals and the Concept of Citizenship, 1890-1920* (New York: M.E. Sharpe, 1997), 131.

⁵² CBLXDA 31.

⁵³ CBLXDA 111.

budget for the imperial household was one but a defining feature of the constitutional monarchy around the world.⁵⁴ During the time of “autocracy,” Duan-fang argued, the monarch withdrew treasures from the state’s treasury without restrictions. This, as Duan-fang concluded, should be prevented by creating designated budget for the crown. The imperial household’s budget should be part of the state’s annual budget. Once approved by the law, this amount was not subject to disputation by the parliament anymore.

From this discussion of the fiscal relationship of the monarch and the state came the concept of the “budget” (yusuan) that began to enter the discourses of China’s fiscal reform around 1900. The reformers reasoned that the healthy functioning of the traditional fiscal system depended on revenues exceeding expenditures. This fiscal structure was hit hard since Taiping, as the central government lost control of revenues to the provincial and local governments. In response, following the Boxer uprising in 1900 some provinces began to experiment with the new fiscal system by adopting the western budgeting method. More specifically, the provincial fiscal bureau estimated expenditures of the next year, particularly in reference to those of the past three years.⁵⁵ This new fiscal technique allowed the government the flexibility when faced with unexpected expenses while rectifying the chaos widely persisting in the fiscal system.⁵⁶

With the budget system in practice beforehand, when the Qing court launched the fiscal reform in 1908 as part of its overall efforts to implement the constitutional reform, the idea of making separate budgets for the monarch, the central government, and the local government was

⁵⁴ Dai and Duan-fang, *Oumei zhengzhi yaoyi*, 15.

⁵⁵ Liu Zenghe, *Cai yu zheng: Qingji caizheng gaizhi yanjiu* (Beijing: Sanlian shudian, 2014), 200-202.

⁵⁶ Zhou, *Wanqing caizheng yu shehui bianqian*, 412-15; Sun Dequan, *Licai kaojing chugao* (Taipei: Guangwen shuju, 1976), 299-312.

immediately accepted. The purpose of the fiscal reform was to clarify the boundary of tax collecting rights between the central and the provincial governments, and to rationalize the tax collection as a whole.⁵⁷ More specific to the imperial household's budget, as Duan-fang suggested, its specific amount should be decided in consultation with the parliament. The monarch's stipends could be used to defray the court regular expenses, to award court staff, to invest in palace construction, and to set up charities and relief funds. This specific amount had to be discussed with the parliamentary body every year, because national conditions varied and budgets should be flexible to the changing needs.⁵⁸

Duan-fang continued to argue that the monarch's budget should comprise of three parts. The first part was the income from hereditary properties. Imperial lands, forests, mines, etc. that were owned by the imperial household during the age of autocracy would continue to belong to the monarch. This part also included the newly purchased properties through the imperial savings. The monarch's hereditary properties were indivisible and not subject to civil laws.⁵⁹ The second part was the properties used for making investments and profits, from which imperial awards were derived. The third part was the monarch's prerogative of tax exemption.⁶⁰

This determination of the amount of the monarch's budget and its composition owed debts to the investigating tour of the five ministers and the publications derived from that thereafter. Upon returning, in 1907 Dai Hongci led a publication project aiming to compile materials on western political systems as blueprints for China's constitutional reform. As Dai

⁵⁷ Zhao Xuejun, "Qingmo de qingli caizheng," in Wang Xiaoqiu and Shang Xiaoming eds., *Wuxu weixin yu qingmo xinzheng* (Beijing: Beijing daxue chubanshe, 1998), 290-305.

⁵⁸ Dai and Duan, *Oumei zhengzhi yaoyi*, 15.

⁵⁹ *Ibid.*, 16.

⁶⁰ *Ibid.*, 17.

noted, the Italian constitutional monarchical system involved a separate monarch's budget, decided by both the senate and the lower house. Upon reaching the age of twenty-one, the prince was entitled to receive an independent stipend, the amount of which was decided by the house. The dowry of imperial children also had to be consulted with the house. The monarch's stipend, once approved by the parliamentary body, became the monarch's individual fund, subject only to his own spending wishes.⁶¹ These regulations as to the monarch's budget, as Duan-fang noted, should be part of the imperial household's constitution (jiaxian), as paralleled to the constitution of the government.⁶² A separate budget of the monarch, Duan-fang argued, was the norm of the constitutional monarchical system in today's world. In 1908, to set up a separate budget for the monarch became part of the official agenda of the constitutional reform.⁶³

Scholarly interests to explore the indigenous origin of the separate monarch's budget in China's ancient past appeared in the proceedings of the association for preparing the constitution. In 1909, Meng Sen, an active advocate of the constitutional monarchy and later a renowned historian at Peking University, applied his specialties on China's ancient history and argued that the separation of fiscal revenues of the monarch's stipend (huangshi jingfei) from the state's uses (guoyong) reproduced ancient institution acclaimed in Confucian texts.⁶⁴ From 2070 BC to 771 BC, as Meng wrote, the China Central Plain was divided by hundreds of small feudal states but under the symbolic authority of the king. According to Meng's study, a separate budget for the king existed and its sources came from the collection of taxes based on a hierarchical official

⁶¹ Dai Hongci, *Lieguo zhengyao* (8 vols. 1907. Reprint, Nanning: Guangxi shifan daxue chubanshe, 2014), 1: 168-69.

⁶² Dai and Duan, *Oumei zhengzhi yaoyi*, 9.

⁶³ CBLXDA 66; Hou, *Ershi shiji de zhongguo zhengzhi gaige fengchao*, 69.

⁶⁴ Sun Jiahong ed., *Meng Sen zhenglunwen jikan* (Beijing: Zhonghua shuju, 2008), 46-9.

ranking system ranging from the duke top down to the peasant. Everyone who labored within the king's sphere of authority submitted a fixed percentage of his harvests to the king according to his rank, and these submissions altogether constituted the king's revenues.⁶⁵ The post of *shanfu* or *neishi* was established to manage the king's household affairs, resembling the later Imperial Household Department. Extraordinary tributes such as for religious and military uses, however, did not go to the king's purse, because they served for public interests of the king's subjects.⁶⁶ Despite the specific amount of the king's budget due to the changing body of the population, as Meng concluded, this tributary system that was built on the hierarchical feudal ranking system constituted the foundation for the ancient model of good governance. A separate budget for the monarch, suggested Meng, was just part of China's ancient system and to clarify the boundary between the monarch's budget and the state's budget could not fit better to the traditional Confucian value.⁶⁷

These enthusiasms however soon turned to disappointments as it became clear in the wake of the revelation that the court's real purpose was to obtain more power through manipulating the articles of the constitution.⁶⁸ The court wanted the constitutional form of the government, but did not plan to give power to the parliament. The court's real intent through the constitution could not be made more clearly than a memorial in 1906: "The foundation of governance comes from the court. The constitution should precede the establishment of the

⁶⁵ Ibid., 38-46.

⁶⁶ Ibid., 47.

⁶⁷ Ibid., 38.

⁶⁸ For reformists' enthusiastic responses to the court's announcement of the reform in 1906, see Li Xizhu, *Difang dufu yu qingmo xinzheng* (Beijing: Shehui kexue wenxian chubanshe, 2012), 172-73.

parliament, rather than the other way around. The particularity of China's situations has determined that the constitution has to be designed by the court. A parliament therefore would not be assembled until a constitution is in place."⁶⁹ The court unashamedly demanded absolute control of the parliament, despite the fact that to legalize the limits on the monarch's power was supposed to be the key of the reform.

Eliminating the fundamental prerequisite of the constitutional reform, the Qing court instead showed more interests in the bureaucratic reform, where to hope to enhance its control over the increasingly independent provincial governments. In 1906, the court announced that to establish the foundation of the constitutional system, power should be centralized to the monarch; and that the first step should be a bureaucratic reform (*guan zhi gaige*).⁷⁰ The major bureaucratic reshuffling proposed by the reform was the creations of new bureaus at the provincial and local levels, such as the local assembly (*yishi hui*) and the board of trustees (*dongshi hui*), nominated by the people and charged of assisting the local government officials to arbitrate on local affairs.⁷¹

Provincial governors responded indifferently, seeing the proposal as an arbitrary interference by the court to their administrative autonomy.⁷² In 1907, the influential Hubei governor Zhang Zhidong for the first time made his opposition to the public. Speaking in representative of provincial interests, Zhang deemed the proposed bureaucratic reform as irrelevant to the goals of the constitutional reform. Zhang argued that a clearer administrative

⁶⁹ CBLXDA 403-04.

⁷⁰ CBLXDA 44.

⁷¹ Li Xizhu, *Zhang Zhidong yu qingmo xinzheng yanjiu* (Shanghai: Shanghai shudian chubanshe, 2003), 307.

⁷² *Ibid.*, 309.

boundary should be drawn between the newly added offices, such as the local assembly and the board of trustees, and the old offices. As to the bureaucratic reform on the provincial level, Zhang opposed unreservedly.⁷³ The court increasingly apparent intent to centralize power through reform provoked vigorous resistance from provincial governors and gentry elites. The reform, with an original agenda to revive the dynastic rule, ended up facilitating the dynastic downfall.

Elite Uprising and the 1911 Revolution

Without sincere intents to promote constitutional democracy, the court constantly sought excuses to delay the establishment of the constitutional government. In 1905, Zai-ze, the minister who participated the investigating tour, proposed a five-year plan to prepare for the establishment of the constitutional government, which included the promulgation of the constitution, local self-government, and freedom of speech.⁷⁴ In 1906, the Qing court officially promulgated the imperial decree to prepare for the establishment of the constitutional government.⁷⁵ However, Zai-ze's proposal with a clearly specified timeline never got a chance to be implemented. Instead, the court constantly delayed the convening of the national assembly by excusing that the government was short of funds and that to educate people of democratic

⁷³ *Ibid.*, 311.

⁷⁴ CBLXDA 110-12.

⁷⁵ Wei Qingyuan et al., *Qingmo xianzheng shi* (Beijing: Zhongguo renmin daxue chubanshe, 1993), 209.

knowledge took time.⁷⁶ In 1908, excusing that illicit people took advantage of the loosened control of to spread anti-government ideas, the court censored several newspapers.

The court's intent to establish an autocratic rule through constitutionalism reform could not be made more clearly than the imperial proposal that the publication of the constitution drafted by the imperial household should come before the election of the parliament. In 1908, the Office to Draft the Constitution argued that given China's conditions the constitution must come from the wills of the emperor, instead of the national assembly, so that power could be centralized to hands of the throne. The Office argued that the agenda had to slow down also because many preliminary reforms needed to be carried out before the convening of the first national assembly, such as creating budget, household registration, breaking the boundary between Manchus and Han, and legal codification, none of which could be fulfilled within short periods of time.⁷⁷ In 1906, Yu Shimei, a minister who participated the investigating tours, warned that to give away civil rights before thorough preparations were made for both the constitution and the assembly was to increase political chaos. Drawing upon Japan's road toward constitutionalism monarchy, Yu wrote, "The Meiji reform was preceded by thorough investigations of western political systems, careful reflections on bureaucratic and legal institutions in particular, and on local administrative systems. The senate and the supreme court were not established until eight years later and national assembly was not first summoned until fourteen years later. Even with so many preparations beforehand, Japan still considered its universal education insufficient and spent more years to reform its educational system. With twenty years of continuous efforts beforehand, its first constitution was finally promulgated.

⁷⁶ Ibid., 154; CBLXDA 120.

⁷⁷ CBLXDA 55-56.

How thorough and patient work Japan has done!”⁷⁸ In 1907, the prince Yi-kuang scorned the immature expansion of people’s political rights as that “without clear specification of limits of rights, everywhere flooded with assemblies and everybody granted with the titles of assemblyman.”⁷⁹

Despite the court’s intentional delays, the flourishing of provincial assemblies and the growth of gentry’s power in this process had become an unstoppable trend. Following the imperial decree in 1906 to promote the establishment of provincial assemblies, constitutional associations and newspapers quickly emerged.⁸⁰ With these channels of political participation being made available, gentry elites found new passions to commit themselves in the founding of preparatory organizations of self-government. While many constitutionalists were traditional degree holders, government officials and rich merchants, in this western-style reform movement, Chinese overseas students, especially from Japan, played an important role in translation, journalism, organizing local assembly, and drafting the constitution.⁸¹ The establishment of these constitutionalism associations and newspapers opened to gentry elites opportunities to play a role in local politics. Originally intending to found local assemblies by collaborating with gentry elites with government officials taking the leadership, provincial governors quickly found

⁷⁸ CBLXDA 305-06.

⁷⁹ CBLXDA 314.

⁸⁰ CBLXDA 667; Hou Yijie, *Ershi shiji chu zhongguo zhengzhi gaige fengchao* (Beijing: Renmin chubanshe, 1993), 107-58.

⁸¹ Zhang Pengyuan, *Lixianpai yu xinhai geming* (Taipei: Institute of Modern History of Academia Sinica, 1969), 26-31; Shang Xiaoming, “Liuri xuesheng yu qingmo xianzheng gaige,” in Wang Xiaoqiu and Shang Xiaoming eds., *Wuxu weixin yu qingmo xinzheng* (Beijing: Beijing daxue chubanshe, 1998), 143-55.

themselves in losing control of the rapid expansion of gentry power that demanded for greater shares of provincial leadership.⁸²

The self-government movement that was initially sanctioned by the court gave provincial governors and gentry elites alike greater local controls, allowing them greater political participation in the ongoing constitutionalism reform. Against the court's proposed priority of the constitution over local assemblies, pro-reform officials and provincial governors in particular argued that drafting the constitution should start from promoting self-government movement.⁸³ In 1906, Zai-ze argued that although Chinese people were low in their levels of democratic knowledge, this should not become an excuse to halt the constitutionalism movement. Instead, it is precisely through the constitutionalism movement that people could learn democratic principles and how to fulfill their rights and duties as citizens.⁸⁴ In 1907, Cheng Dequan, the governor of Heilongjiang, suggested that while the national assembly was most crucial to the success of constitutionalism reform, local assemblies were the foundation. Cheng urged quick establishment of self-government assemblies in each provincial capital (fu), prefecture (zhou), and district (xian).⁸⁵ In 1907, Xu Dingchao, the Censor, argued that local people know local affairs best. So, the key of constitutionalism reform should lie on self-government assemblies.⁸⁶ In 1907, Xiong Fanyu, a county magistrate of Hunan, suggested that a good constitution must

⁸² Li Xizhu, *Difang dufu yu qingmo xinzheng: wanqing quanli geju zai yanjiu* (Beijing: Shehui kexue wenxian chubanshe, 2012), 282-311.

⁸³ CBLXDA 127.

⁸⁴ CBLXDA 175.

⁸⁵ CBLXDA 255.

⁸⁶ CBLXDA 604.

come from the national assembly that was composed of assemblymen elected by people.⁸⁷ Xiao Hexiang, a provincial degree-holder, argued that the weakness of China's state power came from bad politicians who served not for public interests, but for their own, and that no national assembly was responsible.⁸⁸

In 1908, the slowness of the court in preparing for the national assembly finally provoked large-scale petition movements across the country. In 1908, disappointed constitutionalists from over ten provincial assemblies gathered in Beijing and took united action to petition for immediate convening of the parliament. Although keeping reticent on the national assembly, the court was forced to agree on establishment of provincial assemblies within a year.⁸⁹ This trick saved the court from the crisis temporarily, but actually facilitated future petitions because gentry elites were granted legal status to organize constitutionalism organizations and their power further grew.⁹⁰ The first large-scale petition took place in January of 1910. In the three petitions within one year, over 25,500,000 people signed.⁹¹ The petition organizers saw the petition movement as a great opportunity to expand their influence. The constitutionalists argued that in the imperialist scramble of China, only a thorough and timely constitutionalist reform could strengthen the national unity and only the national assembly could save China.⁹² From April to October, the second and third petition movements broke out. Like the first petition, organizers

⁸⁷ CBLXDA 615.

⁸⁸ CBLXDA 623.

⁸⁹ Wei et al., *Qingmo xianzheng shi*, 302.

⁹⁰ *Ibid.*, 303.

⁹¹ Zhang Pengyuan, "The Constitutionalists," in Mary Wright ed., *China in Revolution: The First Phase 1900-1913* (New Haven: Yale University Press, 1968), 161.

⁹² CBLXDA 648.

demanded the parliament to be called immediately. But, unlike earlier movements, by late 1910 it had become apparent that many constitutionalists were turning to the rhetoric of overthrowing the corrupt government.⁹³

At the pinnacle of the third petition movement in October, the court hastily responded by calling a new cabinet, wishing to still maintain the imperial authority by letting the cabinet lead the national assembly.⁹⁴ Not only this idea had become unacceptable to constitutionalists but more insulting was the fact that most of cabinet members came from the imperial family. This empty promise of an accelerated agenda of convening the first parliament deeply disappointed the gentry elites who had been putting hope of political participation through their influence in local assemblies.⁹⁵ The reform movement did not win the Qing court gentry support. Instead, the disguise of heightened autocratic rule provoked even more vigorous gentry resistance. After the disappointing attempts to realize their goal through peaceful petitions, some constitutionalists turned toward revolution.

Perhaps a best place to look at the intensified conflict between gentry elites and the court was the Sichuan Railway Protection movement during 1911, a landmark event that is widely believed to have directly contributed to the outbreak of the 1911 revolution. Previously heavily relying on foreign loans to finance railway development, between 1903 and 1906 the government granted the province the right to organize their own railway projects. However, as private investments from gentry-merchants increased, the government sought more control over railway

⁹³ Zhang, *Lixianpai yu xinhai geming*, 105-14.

⁹⁴ Wei et al., *Qingmo lixian shi*, 462.

⁹⁵ For a petition from Zhili provincial assembly against imperial family member to hold cabinet positions, see Qiu Tao comp., *Zhisheng ziyiju yiyuan lianhehui baogaoshu huilu* (Beijing: Beijing shifan daxue chubanshe, 2013), 216-18.

affairs. The tensions between the extension of state authority especially during the constitutionalism reform and social elites' intents to defend their business interests came to a head when the government announced its plan to nationalize local railway development projects and transfer control to foreign banks in May of 1911. In Sichuan, more than 20 million people were investors.⁹⁶ This announcement severely harmed elite interests. A long-time participant of Sichuan provincial assembly and an influential gentry-merchant, Pu Dianjun was disappointed about the failed promise of the government on the reform and now became a leader in demonstrations and protests against the court. After Pu and his followers were arrested, the originally peaceful demonstration turned into a bloody upheaval.⁹⁷ The irreconcilable conflicts between the imperial court and reform-minded elites in the Sichuan uprising demonstrate that by the last years of the Qing rule not only gentry elites were no longer bridges governmental and local interests but a significant number of them had turned to oppositionists to the government. No wonder that the railway incident in Sichuan immediately turned into a nation-wide uprising. In that chain of resistance movements, the two-hundred-forty-seven-year Qing rule collapsed within months.⁹⁸

Conclusion

In this chapter, I have demonstrated the monarch's efforts to strengthen his centralized command over the bureaucracy through the codification of the imperial fiscal separation into China's first constitution during the time when the center of national politics had shifted from the central

⁹⁶ Zhang, *Lixianpai yu xinhai geming*, 134.

⁹⁷ Zhang, "The Constitutionalists," 175.

⁹⁸ For the chain of incidents that directly led to the 1911 revolution, see Meribeth E. Cameron, *The reform Movement in China, 1898-1912* (New York: Octagon Books, 1963), 185-97.

government to the provincial and local levels. In the 1905-11 Xinzheng reform, the court responded to threats of the rising regionalism by reconstituting the monarchical system and transforming it into the political center of the constitutional reform. As part of this effort, the court introduced the concept of the “budget” into the imperial fiscal reform and created a separate budget for the imperial household. Also as part of the constitutional reform scheme, the court attempted to codify this separation between the monarch and the government as a way to protect the imperial household from the possible administrative failure of the government. Borrowed from the Meiji Japanese constitution while intentionally misreading Japan’s success, the drafted Qing constitution in 1908 intended to combine more power in the emperor himself. With no real intent to give power to the parliamentary body, this court-led reform soon became the game played by the court to manipulate articles of the constitution and to enhance the imperial power over provincial bureaucracy. I argue that although the separate budget for the monarch was part of the constitutional monarchical system in major western countries of the day, the court-led effort of codifying the imperial fiscal separation in the late Qing reform signaled the court’s last attempt to restore its autocratic control.

Conclusion

Study of the Chinese political system of late imperial periods has produced two seemingly contrasting images: on the administrative bureaucracy disciplined by codified routine; and on the patrimonial domination directed by arbitrary demands of the monarch himself. On the one hand, the superior dominance of the monarchy in the imperial state system does not necessarily mean that the bureaucrat was always in obedient or subordinate position, because the emperor could not administer the country by himself. Even though he may not wish to share his authority, he had to employ officials to help in ruling. The bureaucratic administration was bound by a set of rules, which protected bureaucrats from arbitrary impeachment, fines, or dismissal by the monarch. On the other hand, the dominance of the monarch himself also preserved his freedom of action within a system of rules. For instance, the monarch enjoyed extra-bureaucratic power, such as that he was able to transfer officials to “keep them from forming regional power-bases.”¹ Philip Huang has characterized the paradoxical combination of the two concepts, which in Weberian analysis draw stark contrast, as “patrimonial bureaucracy” and identified it as “the defining characteristic” of China’s late imperial state system.²

While I concur with this characterization, I find the historical process that led to its formation missing in this Weberian synthesis. For example, what was the role played by the monarch in the imperial state-building process? How power bases of the monarch changed before and after the establishment of the regime? How did the monarch readjust his role with the state after the new regime was founded? An answer of these questions is important because it will unveil the specific reasons, drawn from the founding moments of the dynasty, why the

¹ Kuhn, *Soulstealers*, 188.

² Huang, *Civil Justice in China*, 230.

regime is both monarchical and bureaucratic. A comparison with state building processes of earlier Chinese dynasties will reveal their remarkably similar state building dynamisms, such as the simultaneous process of instituting the administration upon the bureaucratic management while centralizing power into the monarch's hands.

The first two chapters of my dissertation attempt to answer these questions from the fiscal perspective in the context of the Manchu conquest and the subsequent state building that spanned over several decades until 1650s. The formation of the imperial fiscal separation is at the core of the story of Manchu state building process. As archaeological study has shown, procuring wealth was crucial to the rise of political authority in ancient China.³ So was the rise of Manchu power. As the quip goes, the Qing dynasty "rose on ginseng and fell on opium."⁴ In Chapter One, I have argued that in addition to his extraordinary military and political strategies, Nurhaci succeeded to become the celebrated ruler of Jianzhou Jurchen also because of his economic strategies, including his innovative method to harvest, produce, and preserve ginseng, his aggressive plan to reclaim uncultivated lands, and his scheme to monopolize access to the production of Manchu special products. The accumulated wealth through these methods, along with Nurhaci's innovative utilization of both Chinese and Manchu military and political institutions, facilitated his early military successes, centralizing power into his own hands.

In the political world, there are no eternal allies. Previously as the power bases of the crown when Jianzhou remained a regional power, the Manchu nobility were taken as targets of political campaigns by the throne after the throne found his new power bases on the bureaucracy. More specifically, in the early conquest, to hold together the loosely knit confederation, the

³ K.C. Chang, *Art, Myth, and Ritual: The Path to Political Authority in Ancient China* (Cambridge: Harvard University Press, 1983), 124.

⁴ Torbert, *The Ch'ing Imperial Household Department*, 14.

Jianzhou ruler granted privileges to the eight great noble families by stipulating that spoils, lands, and people obtained from conquests should be equally distributed among the top leadership, in which the crown only controlled one portion. This political arrangement dramatically changed in 1621 when conquests extended to Liaodong, a region resided by a majority agricultural population. Procuring agricultural taxes allowed the crown to establish the bureaucracy to manage the population. This changed the power balance dramatically between the crown and the nobility in their clashes over highest political authority. Abahai's reign saw decisive victories of the crown over the notable Manchu nobles thanks to his political centralization efforts building upon his control of agricultural taxes and bureaucracy.

This shift of power bases of the imperial authority from the nobility to the bureaucracy laid the very backdrop of my story in Chapter Two as to how the imperial fiscal separation took into shape. As the Manchu crown organized his political power over the bureaucratic officialdom, he simultaneously transformed the privy purse from the major financial source of the ruler's power during the conquest era into a separate destination of state revenues that was charged exclusively with defraying everyday expenses of the imperial household. Speaking in institutional terms, with the end of Dorgon's regency in 1650, the Shunzhi emperor began to personally control the Upper Three Banners (*shang san qi*). While the emperor's personal control over the three superior banners marked the victory of imperial endeavors over decades to centralize power around the crown, it also marked the birth of the Imperial Household Department, a separate monarchical office, the staff of which came from bondservants of the Upper Three Banners.

Although the early Qing thrones had been remarkably successful in taming the influence of the nobility, the influence of the nobility remained strong. In Chapter Three, I have

demonstrated the continuing struggles between the thrones' efforts to centralize imperial authority and the resistance from the nobility and how strong measures taken by the Kangxi emperor finally put an end on the decades-long problem. The political turbulence of Manchu factionalism in early Qing and the subsequent consolidation of the Qing rule during the Kangxi emperor's reign, I have argued, left an imprint on trajectories of the Imperial Household Department. I have shown that while the strong influence of the Manchu nobility forced the Shunzhi emperor to abolish the Imperial Household Department and rely on eunuchs to conduct affairs in palace, the Kangxi emperor not only restored the Imperial Household Department but expanded Imperial Household bureaus and their functions dramatically, making it a separate administrative system from the public bureaucracy, the sole purpose of which was to manage the emperor's personal affairs. The consolidation of the Qing rule and the expanded territories under the imperial control increased the importance of the fiscal bureaucracy in collecting taxes, which, I have argued, also shaped both source of privy revenues and imperial spending behaviors. The separate organizational arrangements between the government and the imperial household entailed the separation of their respective budgets. More specifically, as the state completed the military conquest, instituted the tax system on its agricultural population, and secured stable bases of taxes, the privy purse established the base of revenues of its own. The establishment of separate revenues for the imperial household therefore made possible the fiscal independence of the Imperial Household Department and delimited its administrative spheres strictly within the imperial household affairs. By the end of the Kangxi emperor's reign, an institutionalized relationship between the monarchical office and the administrative government had been established and formalized. This rule of separation also played a role in regulating the flows of funds between the privy purse and state treasury. For example, during this period not only was

the royal spending strictly maintained under the budget, but the privy purse even transferred funds to the state treasury for natural disaster reliefs, military subsidies, and poor bannermen assistance programs.

While the first problem is insufficient attention to historical process, the second problem of the Weberian synthesis of the patrimonial bureaucracy is that in this framework, we tend to assume that the imperial institution and the bureaucracy are inversely related. That is, as the bureaucracy grows, imperial power shrinks; or, the more of the autocracy, the less of the influence of bureaucrats.⁵ In Chapter Four, I have challenged this assumption by showing that the imperial fiscal separation that grew out of the bureaucratization could actually work to facilitate the absolute power of the monarch. The reason was that although the separation seemed to check the growth of the absolutist power by stipulating a separate budget for the privy purse, it also granted institutional autonomy to the privy purse, which allowed the throne to engage in innovative financial activities. These activities turned out to have offered crucial supports for the making of the royal absolutism in the eighteenth century. More specifically, I have demonstrated that the strengthened centralization of imperial power in the early eighteenth century allowed the crowns to establish and expand their direct controls of salt monopolies and customs, the two most lucrative tax farms of the day, through special administrative arrangements. These changes, moreover, put merchants in reliance on the crown's patronage, thus forging a crown-merchant alliance in which the crown created economic privileges for merchants and merchants offered profits, interests, and gifts, whenever necessary, in return. The middle until the end of the eighteenth century thus saw the significant expansion of the privy revenues, allowing for the privy purse to subsidize the state's purse. Blessed by new developments of the political

⁵ Kuhn, *Soulstealers*, 188.

centralization at first, the strengthening of the crown's economic power provided material foundations for the fulfillment of the crown's personal ambitions, such as imperial tours and military glories, the expenses of which were subsidized mainly by merchants' contributions. In short, I have provided an opposite case to the Weberian synthesis that not only the throne took advantage of the bureaucratization to win the decisive battle against his competitors, namely the Manchu nobility in the regime-founding era, but also continued to make use of the rules that grew out of the bureaucratization to elevate his authority to a new height.

I believe these specific mechanisms as to how the seemingly paradoxical patrimonialism and the bureaucracy could live side by side were inherent in long-standing Chinese political traditions. These traditions built upon a remarkably stable state-societal relationship. The long persistence of the imperial authority paradoxically relies on the remoteness of imperial control. Connecting the powerful central authorities and the local self-governing community was the gentry, who were degree-holders of the imperial civil service exam.⁶ While the upper gentry went to the imperial officialdom, the lower gentry represented local communities in their dealings with the government. By selecting the brightest to the officialdom, the imperial exam system provided steady supplies of bureaucrats who were identified with the Confucian values that regarded imperial authority as rectifiable but not challengeable. This centralized political system with indirect social control had a long history since the First Emperor (221 B.C.) abolished feudalism. It could maintain itself for so long because the imperial governance through the media of the non-office holding gentry who did not receive salaries from the government helped realize efficient collection of taxes while keeping administrative costs low. Moreover, various privileges granted to degree-holders by the imperial government further strengthened

⁶ Hsiao-tung Fei, *China's Gentry: Essays in Rural-Urban Relations* (Chicago: University of Chicago Press, 1972), 79.

class identification with the imperial rule because the exam system kept open opportunities of upward social mobility toward top government posts. This state-societal relationship was so stable that changes of governments hardly affected the relationship itself. Instead, the new dynasty reproduced this relationship and continued to rule along traditional lines. The first four chapters have demonstrated that the Manchu rule was no exception on this aspect.

Only with this understanding of the continuation of the traditions can we fully understand the significance of the decline of the traditions that took place in the nineteenth century. Domestic crisis took place long before the opium war. In the seventeenth and eighteenth centuries, demographic growth tripled, adding extraordinary pressure on land and on government. Insufficient administrative controls also increased chances of popular uprising. The silver shortage problem beginning in the early nineteenth century led to increased costs and deflated prices, exacerbating the economic depression.⁷ The foreign encroachment, armed with cheaper goods and military power, further exerted disastrous effect on China's already weakened domestic economy.

However, the biggest blow on China's traditional state-societal relationship was the Taiping rebellion. The court survived the crisis at a huge price. It was forced not only to give away centralized controls of commercial *lijin* tax, a crucial source of state revenues, but also to sell degrees and offices on unprecedented scale. The strained prospect to enter the officialdom, along with the proliferation of new occupational options thanks to commercial developments, reduced the importance of the imperial exam to one venue of upward social mobility among numerous others. In late Qing, the number of exam takers kept decreasing. It became common in last years of the Qing that talented young people were even discouraged from pursuing an

⁷ Rowe, *China's Last Empire*, 150-58.

imperial degree. Enriched by foreign trade, merchants raised their status.⁸ All in all, what the court lost in order to survive the rebellion were centralized controls of taxes and the bureaucracy, which had been so central to the maintenance of the traditional state-societal relationship.

Chapters Five and Six have attempted to present how the changed state-societal relationship after the Taiping rebellion was reflected in fiscal arrangements of the central government. In Chapter Five, I started by demonstrating the remarkable resiliency of the traditional centralized fiscal system in face of an unprecedented crisis and how by traditional strategies of fiscal mobilization the system tenaciously survived the first three years of the rebellion. I went on to show how the unprecedented duration and intensity of the war forced the central government to adopt disastrous inflation and office-selling policies, and when these measures even failed, to give away the *lijin* tax collecting power to provincial governments. These extraordinary fiscal measures that were initiated during wartime, I have argued, not only disrupted the traditional fiscal relationship between the central and provincial governments, but also broke down the traditional fiscal separation between the central government and the imperial household. More specifically, I have argued that the emergence of all sorts of *lijin* taxes, the salt *lijin* tax in particular, undermined significantly the Lianghuai salt revenues and Canton customs, the two largest contributors to revenues of the privy purse. In other words, during the Taiping rebellion not only the central government lost revenues to local hands, but also the imperial household. The next decades following the Taiping saw increasingly exacerbated financial situation of the privy purse as well as bad royal spending behaviors unseen in the past two centuries. The imperial fiscal separation had actually broken down. As the traditional institutional restriction on the privy purse imposed by the separation was damaged, the royal

⁸ Luo Zhitian, *Quanshi zhuanayi: jindai zhongguo de sixiang shehui yu xueshu* (Wuhan: Hubei renmin chubanshe, 1999), 161-90.

spending left unchecked. This was a vicious cycle because unrestricted imperial requests of state money only solved the royal financial difficulty temporarily, but damaged the reputation of the court in an irreparable way.

The court, however, did not await its doom. Instead, in the last decade of its rule the imperial court actively engaged in reforms, hoping to save the dynasty by transforming itself into a more popular form of government, namely the constitutional monarchy. However, the intent of the court was in odds with that of the elites from the beginning. More specifically, while the elites wanted constitutionalism, they did not want centralization of power into the court's hands. In Chapter Six, I examined the court's effort to codify imperial fiscal separation into the constitution in last few years of the dynasty as its last attempt to revive centralized imperial power. Although having a "modern" appearance, the codification of the separation came out of the court's selfish concerns to protect itself from administrative failure of the government. The court found this proposal appealing because it had a constitutionalism form, but did not have constitutionalism essence. Instead of giving away power to provincial assemblies, the real intent of the court was to manipulate articles of the constitution to obtain more power. When this intent was made public in 1909, the elites protested and the court found itself in a more isolating situation. Toward the end of the dynasty, both centralization and alliance with the elites had become crucial to the survival of the Qing court. However, no extension of centralized power would leave elite interests untouched. It is equally true that no constitutionalism reform in its authentic terms would allow the old imperial power to go unchanged. The court wanted both. This impossible task of the court during its last few years indicated the fundamental transformation of the traditional state-societal relationship, the social roots of the two-thousand-years-old imperial system. The throne's effort to codify the separation into the constitution offers

an excellent site to look at the conflicts between the state and the elites. A “modern” form of government alone did not win the court elite supports. This disguise of new autocracy instead stimulated even more vigorous elite opposition. Given this context, it came as no surprise that the Qing dynasty was toppled down in the 1911 revolution that was essentially an elite uprising.⁹

Through this study, I aim to accomplish two goals. First, I aim to demonstrate the continuity of China’s imperial political traditions in the dynasty that was founded by non-Han rulers. By making this claim, I by no means discredit the importance of non-Han elements in the Qing rule. The Imperial Household Department, the institutional embodiment of the separate imperial budget, was staffed by bondservants, whose origins had to be traced back to Manchu conquest. And furthermore, this department was organized on the principle of eight banners system, which as Mark Elliott’s study has shown, played a crucial role in maintaining the Manchu ethnic identity. What I intend to emphasize instead is the continuation of the dynamisms of the traditional imperial system that motivated the establishment and maintenance of the separate imperial budgets. Viewed in this light, what seems more important than whether the emperor was a Han Chinese or not is the political need of state building such as controlling taxes and the bureaucracy and the need of political centralization. It is not the Manchu ethnic origins of bondservants that determined their special roles to carry out secret information services for the emperor, but the paradoxical need of the imperial system to maintain the imperial authority both through the bureaucratization and extra bureaucratic institutions that helped to keep the emperor’s unique position from being bureaucratized. In short, while Manchu elements influenced the organization and composition of the staff of the institutions that bolstered the imperial fiscal separation, it was the developments of the inherent mechanism of the traditional

⁹ Esherick, *Reform and Revolution in China*, 258.

state system as well as those of the state-societal relationship that determined the long-term trajectories of the separation.

It is important to understand the nature of the Qing rule from internal mechanisms of China's traditions also because it offers a coherent perspective not only on the continuation of the tradition in the former half of the Qing but also on the decline of traditional Chinese society in the latter half of the dynasty. This coherent understanding, however, can seldom be accomplished in the framework that regards the maintenance of Manchu ethnic identity as crucial to the Qing rule. The question is: if power and identity were linked, why the strong persistence of a coherent Manchu ethnic identity even in the mid-nineteenth century exerted little influence to prevent the dynasty from declining? The reason may be that the differentiation between the conqueror and the conquered neither fundamentally changed the institutional relationship between the monarch and the bureaucracy nor touched deeply upon China's traditional state-societal relationship. Not only early Manchu emperors eagerly sought to restore the traditional bureaucratic and tax-collecting order upon conquest. More telling of the extent to which Manchu thrones' had absorbed China's political and social traditions is the fact that even in last years of the dynasty, the throne still could not think beyond the framework of the traditions to carry out such a reform that modern-minded elites called for. Thus, the true uniqueness of the Qing rule is that the decline of the regime in the nineteenth century happened precisely at the time when the traditional state-societal relationship began to break down as a whole. While one was traditionally cyclical, the other was unprecedented. Thus, the framework that regards the evolution and transformation of that traditional relationship as more essential is most successful in formulating a coherent understanding of not only the cyclical dynastic downturn but also the social transformations that took place in the modern time under the dual

pressure of domestic crisis and foreign imperialism. It is precisely this simultaneity of the two profound processes that fundamentally shaped the imperial policies of the last century of the Qing rule, which mingled both urgent attempts to save the old order with painful struggles to reform it. Although it may be true that for some preceding dynasties that were founded by non-Han rulers the differentiation policy along ethnic lines helped strengthen their rule, this simple formula must not work for the Qing. The importance of any imperial policy during the Qing has to be assessed according to the role it played in the crucial development and transformation of traditions.

My second goal is related to the first one, that is, to provide a concrete example of a political tradition that would rather be mistaken as the modernity if judged by the rubric of a prevailing research approach widely adopted by non-western historians today. Throughout the study, I have demonstrated the unique dynamics of China's state system and that a simple theorization drawing upon western experience may not work for China. The concept of modernity has been so essential to our understanding of non-western societies. The older understanding believes that modernity was brought to China first by Jesuits and later by westerners motivated by imperialism. The recent understanding is that China had indigenous "modernities" well before the western arrival, and these "modernities" were those that resembled the modernity in the West. However, even the recent approach to discover modernity in China has a problem. The modernities in China that have been found this way are in fact those that mirror the Western image of modernity in the first place. It is then reasonable to believe that many modernities of this kind may just mimic modern features but never contributed to China's modern development, while some that indeed generated modernizing effects have been missed

out in this exercise. The question then becomes: is it possible to define modernity in China in Chinese terms?

The imperial fiscal separation offers an excellent example to challenge the prevailing research method of studying Chinese modernity because it mimics the modernity in European studies, when it was not. No Chinese modernity is exactly the same as the western one. No foreign idea or tool could exert influence directly on China without adapting itself or being adapted to Chinese conditions at first.¹⁰ This realization reminds a necessity to shift focus when examining Chinese modernity from what modernity was like in the West to how modernity was accomplished in China. While it is the western ideas that offered stimulation to modernize the Chinese society, it is the Chinese conditions that offered clues on how. It is thus crucial to examine the resiliency and gradual transformation of Chinese traditions in the recent centuries when the world became increasingly connected and how traditions shaped the ways that China's unique modernities unfolded. I see modernity in China as continuously conditioned by China's traditions. Perhaps more important than searching for modernity in the Chinese past based on its western image is to engage the modernizing forces, with roots in internal traditions and external influence alike, and analyze how these forces interacted with each other and conjointly shaped the China that we know today.

¹⁰ It became Matteo Ricci's immediate realization that to succeed on Chinese soils, Christian ideas had to address Chinese needs. See Jonathan Spence, *The Memory Palace of Matteo Ricci* (New York: Viking Penguin, 1984), 1-23.

Glossary

- A-gui 阿桂
bafen 八分
baqi fenyang guoren 八旗分养国人
Baizhang 百长
Banli junxu dachen 办理军需大臣
bianhu 编户
baoquan ju 宝泉局
baoshang 保商
baoyi 包衣
baoyi da 包衣大
baoxiao 报效
Beile 贝勒
Cangbu 藏部
chaguo yin 茶果银
Cha ku 茶库
Changlu 长芦
chaochan 抄产
cheng'an 成案
Ci ku 瓷库
dafang 搭放
da qian 大钱
Da si nong 大司农
denggong 灯贡
diding qianliang 地丁钱粮
dongfang fuzhi 东方富殖
dongshi hui 董事会
dongxun 东巡
dongzhu 东珠
Ducha yuan 都察院
Dutang yamen 都堂衙门

Du yu si 都虞司
duzhi 度支
duangong 端贡
Duan ku 缎库
duanshi guan 断事官
ewai yingyu 额外盈余
feichai 肥差
fentun bieju 分土别居
Fengchen ku 奉宸库
fujin 福晋
Fuzheng wang 辅政王
geqi yingban gongfei fanshi 各旗营办公费饭食
gong fu yi ti 宫府一体
gongting yongdu 宫廷用度
gushui 贾税
guanshui yingyu 关税盈余
guanzhi gaige 官制改革
Guang chu si 广储司
guili 规礼
guoyong 国用
hai kou 海寇
hanmin 汗民
hegong 河工
Hezhe 赫哲
Hubu junxufang 户部军需房
huren zhi feng 胡人之风
huangshi jingfei 皇室经费
huohao 火耗
Huoqi ying 火器营
jimi 羁縻
jiachen 家臣

jiafa 家法
jiaxian 家宪
Jianzhou 建州
jieliu 截留
jie sheng yin 节省银
Jinbu 金部
jinchen 近臣
Jingju 京局
jingshi 经世
jingxiang 京饷
Jiujiang 九江
Juanna 捐纳
Junji chu 军机处
junxiang 军饷
junxu zouxiao 军需奏销
kuping yin 库平银
Kuai ji si 会计司
kuangjian shuishi 矿监税使
kui kong 亏空
lijin 厘金
Lianghuai 两淮
liang chu zhi ru 量出制入
Lianghuai tangli yin 两淮帑利银
liang ru wei chu 量入为出
liaoxiang 辽饷
Liubu 六部
liucheng yangshui 六成洋税
liuke jishizhong 六科给事中
long xing zhi di 龙兴之地
lun feng che chai 论俸掣差
Lvying 绿营

meng an mou ke 猛安谋克
menggu er qi 蒙古二旗
miji dang 密记档
nanding 男丁
Nanshufang 南书房
Neicang 内藏
neichao 内朝
neige daku 内阁大库
nei ku 内库
nei hu bu 内户部
Nei san yuan 内三院
Neiwufu 内务府
niangong 年贡
niulu 牛录
nuqiu 奴酋
Pi ku 皮库
piaoni 票拟
piaoyan 票盐
qi da hen 七大恨
qidi 旗地
qizong 旗总
Qianju 钱局
qian qian 铅钱
qinchai dachen 钦差大臣
Qing feng si 庆丰司
Sansi 三司
si da beile 四大贝勒
si xiao beile 四小贝勒
siyan 私盐
shan lin sou ze 山林薮泽
Shanpu ying 善扑营

shang san qi 上三旗
Shang si yuan 上驷院
Shang yi jian 尚衣监
Shangyu beiyong chu 尚虞备用处
Shaofu 少府
shenjin bianjia yin 参斤变价银
Shen xing si 慎刑司
Shengjing hubu 盛京户部
Shengjing xingbu 盛京刑部
shengshi 盛世
shicha 失察
Shilang 侍郎
shi quan wugong 十全武功
Shiwei chu 侍卫处
shi zhi 实职
Taicang 太仓
Taifu si 太府司
tanpei 摊赔
tiben 题本
tianbo yanke 添拨盐课
tianlie 田猎
tie qian 铁钱
tugong 土贡
waichao 外朝
weisuo 卫所
waifan menggu 外藩蒙古
waixiao 外销
wanshou gong 万寿贡
Wenguan 文馆
Wubei yuan 武备院
Wu Liangfu 吴良辅

xia wu qi 下五旗
Xianfa dagang 宪法大纲
Xianzheng biancha guan 宪政编查馆
Xiangdao chu 向导处
Xiangjun 湘军
xiexiang 协饷
xu xian 虚衔
Xuanhuiyuan 宣徽院
yanli 盐厘
Yantieguan 盐铁官
yanyin 盐引
Yanzheng 盐政
yanglian 养廉
yi hua zhi hua 以华制华
Yi ku 衣库
yishi hui 议事会
yizui yin 议罪银
yinchao 银钞
Yin ku 银库
yinpiao 银票
Yingzao si 营造司
yong 勇
Yuchashanfang 御茶膳房
yuding 余丁
yusuan 预算
yuyin 余银
Yuyong jian 御用监
yuanbao 元宝
zeihu 贼胡
Zhangyi si 掌仪司
zheng'e yingyu yin 正额盈余银
zhengke 正课

zhidi jieyin 置地借银
Zhiran ju 织染局
Zhizao 织造
zhongding 中锭
Zongli xing ying 总理行营
Zongren fu 宗人府
zongshang 总商
Zui ji zhao 罪己诏
zouzhe 奏折
Zuocang fengzhuang ku 左藏封桩库
Zuoling 佐领

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- CBLXDA *Qingmo choubei lixian dang'an shiliao* (Collected Archives on Late Qing Constitutional Reform). 2 vols. Ed. Gugong bowuyuan mingqing dang'anbu. Beijing: Zhonghua shuju, 1979.
- ECCP *Eminent Chinese of the Ch'ing Period (1644-1912)*. 2 vols. Ed. Arthur W. Hummel. Washington, DC: US Government Printing Office, 1943.
- JJCLF *Junjichu lufu zouzhe* (Memorial packet copy of a palace memorial). China First Historical Archive, Beijing.
- JSWB *Huangchao jingshi wenbian* (Collected Writings on Statecraft in our August Dynasty). 120 *juan*. Ed. He Changling. Reprint, Taipei: Wenhai chubanshe, 1972.
- MWLD *Manwen laodang* (Secret Chronicles of Manchu Dynasty, 1607-1637). 2 vols. Ed. First Historical Archive and Historical Studies Institute of China's Academy of Social Sciences. Beijing: Zhonghua shuju, 1990.
- NWFZA *Neiwufu zou'an* (Palace Memorials from the Imperial Household Department). China First Historical Archive, Beijing.
- NWFZXD *Neiwufu zouxiao dang* (Accounting Records from the Imperial Household Department). China First Historical Archive, Beijing.
- QNWFDA *Qingneiwufu dang'an wenxian huibian* (The Collected archival sources of the Qing Imperial Household Department). 9 vols. Ed. Quanguo tushuguan wenxian suowei fuzhi zhongxin. Beijing: Quanguo tushuguan wenxian suowei fuzhi zhongxin, 2004.
- QSG *Qingshi gao* (Draft History of the Qing). 529 *juan*. 48 vols. Chief ed., Zhao Erxun. 1928. Reprint, Beijing: Zhonghua shuju, 1976-77.
- QWXTK *Qingchao wenxian tongkao* (The Encyclopedic Institutional History of the Qing). 300 *juan*. 2 vols. 1787, Reprint, Taipei: Xinxing shuju, 1958.
- Shilu *Daqing lichao shilu* (The Veritable Records of the Qing Dynasty). Compiled by reign. Reprint, Taipei: Huawen, 1964. (Nurhaci reign = *Manzhou shilu*; Abahai reign = *Taizong shilu*; Shunzhi reign = *Shizu shilu*; Kangxi reign = *Shengzu shilu*; Yongzheng reign = *Shizong shilu*; Qianlong reign = *Gaozong shilu*)

ZYTPTG *Qingzhengfu zhenya taipingtianguo dangan shiliao* (The Archival Sources of the Qing Government's Suppressing the Taiping Heavenly Kingdom). 26 vols. Ed. China First Historical Archive. Beijing: Guangming ribao chubanshe, 1990-96.

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