



Changes in China's fiscal system in the Late Qing

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ABSTRACT

In the late Qing, due to frequent large-scale wars, the Board of Revenue (*hubu*) and provincial treasuries were often in a state of great difficulties, struggling to support the wartime needs. After the central government was forced to delegate the authority of fundraising, tax collection and expenditure to the provinces, the provincial governments had to rely on themselves to relieve financial difficulties. Hence, within the centralized and unified traditional fiscal system, the provincial finance was getting stronger, forming the new pattern that the central and provincial governments had equal control of finance. The allocation system of the national financial resources changed from the direct appropriation of funds from the Board of Revenue to the appropriation according to needs of provinces based on consultations with the provinces. In the later period of the Guangxu reign, the central government actively introduced the western fiscal budget system in order to solve the financial problems and prevent chaos. In revenue and expenditure, the Qing government adhered to the traditional principle of "adjusting expenditure according to the income" (*liang ru wei chu*), while in the wartime or when the demand of funds substantially increased due to the enforcement of the New Policy Reform, it became trapped in the predicament between the traditional principle and the new principle of "adjusting income according to the expenditure" (*liang chu wei ru*). When the modern budget system was implemented in the late Qing, the central government resolutely put into effect the above two principles into practical budgetary planning, trying to balance between the steady and the positive policies for expanding financial resources. However, the fiscal reform failed to save the Qing government from ultimate falling after the 1911 Revolution started.

KEYWORDS

Fiscal system in the late Qing; fiscal budget system; wartime finance; Qing government

Modern China was an era of great changes in every aspect. In particular, due to the continuous large-scale wars, the fiscal system of the Chinese state was one of the fields that experienced the greatest changes. In the last 70 years of the late Qing, the government was hammered by a series of internal and external wars. Lacking financial resources, the Qing's central government initiatively delegated the authority of financial fundraising to the provincial governments, instructing them to solve their own financial problems. Accordingly, the provincial governments managed to make use of the old resources and explore new ones, gradually causing great fiscal changes in all levels, particularly in four aspects. First, within the traditional centralized and unified

fiscal system, the gradual rise of the provincial finance made the central government hard to control the provincial finance. Second, the fiscal allocation system alternated between the state appropriation according to the Board of Revenue and the state appropriation based on consultations with the provinces. Third, the principle of revenue and expenditure changed from “adjusting expenditure according to the income” to “adjusting income according to the expenditure,” and these two principles also alternated in practical operations. After the central government’s decentralization of financial control, the provinces expanded their new financial resources such as *Likin* (*lijin*, one percent tax on domestic trade), which were the hidden income and expenditure that the Board of Revenue could not control. The central government repeatedly tried to manage and control these new sources, aiming to make the provinces hand in more silver to the national treasury, but gained little success; consequently the fourth major change started during the New Policy Reform. Since the Qing officials were now equipped with knowledge about western fiscal budget, the old practice of state appropriation according to provincial needs was abandoned, and a western-style fiscal budget system was actively established. However, the 1911 Revolution forced the central government to abandon the newly formed fiscal budget system to meet the urgent wartime needs, but this final move still turned out to be ineffective.

The changes of the fiscal system in the late Qing involved many problems, some of which have been discussed in detail in previous studies.¹ In this article, I will discuss some pivotal issues regarding the causes, success, failure and impacts of these changes.

I. The decentralization of the fiscal system

Theoretically, in imperial China, the monarch possessed all the resources within the territory, including but not limited to the country’s population and wealth. Resources collected from all over the country were highly concentrated in the imperial court rather than in provincial treasuries. Similar claims also appeared in the early Guangxu reign. In a memorial to the emperor, the Chief Minister of Internal Affairs (*zongguan neiwufu dachen*) stated that the emperor possessed everything in the world to support his family and relatives, supply the needs of the national army, shelter the widowed, orphans, and people suffering natural adversities, and all these were under the authority of the emperor.² In conformance with this concept, the Board of Revenue in the central government was in charge of all the allocation and appropriation of fund, grain tax, salt tax, customs tax and other resources for the emperor. The provinces obeyed the direct orders from the Board of Revenue and used the financial resources retained in the provinces according to imperial edicts; although the provincial governors were the highest officials of the

¹For the relatively overall discussion of fiscal issues in the Qing dynasty, see Chen Feng, *Qingdai caizheng zhengce yu huobi zhengce yanjiu*; for the discussion of the fiscal system in the late Qing, see Zhou Yumin, *Wan Qing caizheng yu shehui bianqian*; some scholars have the detailed discussion of the financial relations between the central and local governments in the late Qing, such as Peng Yuxin, “Qingmo zhongyang yu gesheng caizheng guanxi,” 83–110; He Hanwei, “Qingji zhongyang yu gesheng caizheng,” 597–698, etc.

²August 30, the eightieth year of Guangxu reign, see Li Deji, “Qingji neiwufu jingfei wenti,” 22–23. In fact, on the first of April in the fourth year of the Guangxu reign, in his memorial to the emperor an official also stated that “the empress dowager and emperor possessed everything all over the world.” The memorial is in the First Historical Archives, file no. 03–5582-026.

provinces, their authority to use silver money was quite limited.³ In accordance with the provisions of the system, in the spring and autumn the financial departments of the provinces compiled statistics reports of revenue and expenditure, had them checked and verified by the governors, reported to the imperial court, and then retained the necessary fund for their own provinces according to the order of the imperial court. The departments of the Board of Revenue must complete all the appropriation of funds to the provinces according to the financial reports from the provinces after careful checking and verification, and then ordered the provinces to implement according to the imperial orders.

The collection and allocation of provincial financial resources by the Board of Revenue was a complex and huge project with precise order, reflecting the greatly centralized and unified fiscal structure of the dynasty. With metaphorical terms by Peng Yuxin, "the system of spring and autumn appropriation of funds was as complex as a chess game, in which the talented chess players played with great facility. This could only be done in a greatly unified state financial planning as a whole, and to this system we can take finance management as a kind of art."⁴ The above fiscal system and regulations, especially the design that the Board of Revenue took control of all national funds and adjusted and distributed provincial financial resources through the Spring and Autumn fiscal reports, was generally operated orderly before the Xianfeng reign, showing the solidification and resilience of the unified imperial financial system. However, since the outbreak of the Taiping Rebellion, various wars lasted for almost half a century during the reigns of Xianfeng, Tongzhi and Guangxu, which greatly constrained and affected the Qing state's fiscal policies. In order to solve the financial difficulties, the central government had to delegate its financial authority to the provinces for their self-management, which gradually formed the new pattern that both central and local governments had their own control of finance, namely, the decentralization of the fiscal system that the central government was unable to fully control.

The wars caused difficulties in getting financial resources, which in turn changed the fiscal system. With the rapid advance of the war in the Taiping Rebellion, the reserve of three major treasuries of Board of Revenue was already exhausted in the second half of the second year of the Xianfeng reign (1852), and the embarrassing situation of financial difficulties became more and more serious. In such conditions, it was quite impossible to keep operating the old system in which provincial governors reported their Spring and Autumn financial needs, and then the Board of Revenue appropriated the necessary funds according to the reports.⁵ Changes had to be made to respond to the emergency and the fundamental issue, which for the Board of Revenue was to meet its goal for collecting funds for the court. On the November 27 (lunar calendar) of the third year of the Xianfeng reign (1853), based on the initiative of the Board of Revenue, the emperor announced a policy that every province should pay an allotment of quotas for the funds needed in the capital according to the province's financial capacity, which

³The Board of Revenue stipulated that the use of over five hundred taels of silver of the land tax, grain tax and other additional taxes should report to the emperor for approval, and over three hundred taels of silver should report to the Board of Revenue for approval. And the Board of Revenue also should compile the statistics reports at the end of the year and report them to the emperor. See "Hubu zou wei zunzhi yi zouzhe," 3947–3948.

⁴Peng Yuxin, "Qingdai tianfu qiyun cunliu zhidu," 133.

⁵Liu Zenghe, "Taiping tianguo yundong chuqi Qingting," 55–72; and "Jia guo zhijian," 175–234.

was subjectively determined by the Board of Revenue and to be paid unconditionally. Meanwhile, the old procedure of need-based winter estimation for appropriation was in fact abandoned.⁶ According to He Hanwei's interpretation based on the imperial edict in the second year of the Tongzhi reign (1863), the memorial to the emperor by Prince Chun (Chun qinwang), Yihuan, in the eleventh year of Guangxu reign (1885), and other memorials, this new policy was a form of "apportionment (*tanpai*)."⁷ In actual practice, the Board of Revenue assigned a quota based on the financial capacity of each province and ordered them to send the funds to Beijing within a time limit.⁸ The mandatory "apportionment" for the funds needed by the central government was just a beginning; since then, once there were huge national defense expenditures⁹ or war indemnities, the court depended on such mandatory apportionments, and "the provinces paid their quota according to their fiscal income" forced by the Board of Revenue.⁹ The war indemnities after the First Sino-Japanese War and the Boxer Rebellion were both paid in this way.

An important sign of the great changes in the late Qing's fiscal system after years of wars was the co-existence of the provincial control of finance and the old centralized model. In fact, there was no real "local finance" in the early Qing. The Qing state inherited the fiscal system of the Ming dynasty, of which the allocation and appropriation of financial resources was totally centralized at the national level. No matter how the fiscal policies were changed, the assumption was that all the tax income within the territory belonged to the imperial treasury. However, during and after the wars in the Xianfeng reign, the Qing's central government delegated its fiscal power to the provinces and acquiesced the provincial commanders and financial commissioners to act as circumstances required. Thus, these officials not only had the right to raise funds and recruit soldiers, but were granted the power to establish additional financial institutions outside of the regular provincial financial departments, which gradually evolved into an organizational system that was separated from the centralized, formal fiscal system. These institutions, controlled by provincial governors, were largely independent from existing provincial financial authorities, and gradually became permanent institutions, indicating a typical state of decentralization.¹⁰

The decentralization of fiscal power caused formation of "local finance." Since it was difficult to avoid the decrease of traditional financial resources such as land, grain and salt

⁶*Qing shi lu*, 772.

⁷He Hanwei, "Qingji zhongyang yu gesheng caizheng," 610. In fact, the implementation of this new system was not once and for all, and since then, the achievements of the provinces in paying the funds needed in Beijing were still not very optimistic.

⁸The funds for northeast border defense in the early Guangxu reign and the coastal defense construction in the north and south also were raised this way.

⁹Shen Tongsheng, *Guangxu zhengyao*, 1185.

¹⁰The author agrees with Luo Yudong's statement of "decentralization of power." Luo argues that "decentralization of power" was very different from "division of power." The "decentralization of power" meant that the power that originally belonged to the monarch, which was unable to wield, scattered to the hands of local authorities. The most obvious example was that in the Qing dynasty the central government could not act arbitrarily and must seek governors' consent. The "division of power" indicated that the central government divided part of its power to local governments while still remain its power of ruling. See Luo Yudong, "Guangxu chao bujiu caizheng," 264. The Western scholar Marianne Bastid holds that after the end of the Taiping Rebellion the fiscal management of the Qing government was operated according to the power division system, which was subjected to be deliberated. All parties in the Qing government tried their best to restore the old system, and subjectively it seems that there was no so-called tendency of division of power. Marianne Bastid's view can be seen in "The Structure of the Financial Institutions," 78.

taxes, the funds had to be raised and new financial resources had to be found locally, which helped to solve the urgent financial needs but at the same time paved way for localization of financial operation. The revenues and expenditures of the new financial resources, directly controlled by provincial authorities through institutions other than formal provincial financial departments, became increasingly independent from the control of the Board of Revenue. 155 After the war of the Taiping Rebellion, these newly established provisional financial institutions developed into various local bureaus, such as the Rehabilitation Bureau, the Food Bureau, the Reimbursement Bureau, the Fundraising Bureau, and so on, which continued to expand.¹¹ These bureaus assumed complex responsibilities. Some focused on the collection of Likin; some raised and received donations; some managed salt business or handled various 160 official affairs; some bureaus even concurrently dealt with financial, diplomatic, military and political affairs.¹² The organizational structure of these bureaus were never planned or coordinated together across provinces. They looked quite distinct in different regions, which was also true within one province in different time periods. In the Tongzhi and Guangxu reigns, the rise of financial institutions independent from the national fiscal system 165 became prevalent in almost all provinces.

With the spreading practice of raising funds locally, the structure of the Qing state's revenues and expenditures gradually changed. The income from new financial resources expanded, and the Likin bureau and many other new tax agencies appeared. With the joint "efforts" of provincial, prefectural, and county-level officials for the expansion of tax institutions, the hidden funds not subjected to strict assessment by the Board of Revenue expanded 170 rapidly. The Board of Revenue was eager to investigate the actual revenues of all provinces, but they were concealed by provincial authorities, since the hidden incomes and expenditures comprised the most important part of their local finances. The Board of Revenue, which was in charge of the finance of the whole country, usually focused on regular revenues and 175 expenditures and ignored new practices, and "their officials usually took the old example to restrict the provinces with empty words."¹³ This kind of audit inevitably estranged the Board of Revenue from the reality of the new incomes and expenditures of the provinces, as provincial governors had to deal with the Board courteously, trying to play with its management and control to avoid being refuted. This led to the semi-illegal common practice of 180 adaptive reports to the imperial court and concealing provincial incomes which should have reported to the Board of Revenue. The mutual distrust between the capital and provinces became increasingly clear: the Board of Revenue coveted provinces' hidden income while the provinces guarded themselves from the Board in case it would appropriate their funds at will. The tendency of provinces to safeguard their own interests was ridiculed by the Board of 185 Revenue as deliberately being inconsistent with the imperial court.¹⁴ This pattern of local

¹¹In the tenth year of Guangxu reign, the Board of Revenue listed 50 to 60 kinds of different bureaus that were registered in the Board. *Hubu zougao*, vol. 6, 2655–2656.

¹²For example, Guangdong Provincial Finance Bureau managed Likin; Land Rent Bureau managed land renting, official land, sand donation; Title Deed Bureau managed title deeds; Recover Bureau managed donation. See Guangdong qingli caizhengju, *Guangdong quan sheng caizheng yange*, vol. 13, 5. A bureau in Anhui Province was in charge of regular income as many as 20. See Feng Xu, *Wan zheng jiyao*, 406–413.

¹³"Zhi Weng Tongjue han," 228.

¹⁴The Board of Revenue and Financial Department in 1905 accused some provinces of selfishly ignoring the needs of the central government in the opium donation issues, see "Caizhengchu, hubu zou wei ba sheng tugao tongjuan yi bingli chouban ni jiang shouzhi geshu chi you zongju huihe fenxi kaibao zhe" [Memorial of the Financial Department and Board of Revenue on the Issue of Opium Donation], Nov. 19, 1905, no file no., *Caizhengchu quanrong dang'an* [Archives of the Financial Department].

finance was slowly shaped under the increasing pressure from the central government to squeeze revenues from the local.

The central government often took severe measures to manage and control the hidden finance at the provincial level, such as ordering the provinces to cut and incorporate newly established institutions to reduce expenditures, to send funds from their hidden resources for the capital's needs, to readjust and reduce the official expenditure of Likin bureaus and stations, to cut the funds appropriated from the Likin income that were used for provincial rehabilitation, and so on. After the First Sino-Japanese War, the trend of increasing these regulatory measures became obvious, and the imperial edicts ordering local governments to report hidden incomes were issued from time to time. Facing the reality that the provinces usually perfunctorily performed their fiscal duties, the imperial court even sent commissioners twice to the southern provinces to inspect and force them to handover the money. Nevertheless, these measures were not effective enough to eradicate the hidden funds in each province.

II. The change of the fiscal allocation system

The Qing government had its established system for fund appropriation. According to the fiscal reports from the provinces, the Board of Revenue followed the imperial edict to appropriate funds to provinces, in general, a certain amount of fiscal income for an equivalent amount of expenditure.¹⁵ During large-scale military expeditions, the emperor usually sent key officials to command the army, with the Board of the Official Personnel Affairs (*libu*) recommending generals and officers and the Board of Revenue appropriating war funds from the central government. Although the official ranks of the provincial governors were similar to that of the ministers in the capital, they could only obey the orders from ministers and act according to imperial edicts, so they generally dared not to bargain or act differently regarding financial issues.¹⁶ This was the wartime mechanism and power pattern before the later years of the Daoguang reign (1821–1850).

After the outbreak of the Taiping Rebellion, the Qing's central government had to send armies to suppress it year after year. Facing great financial burden, after the summer of the third year of Xianfeng reign (1853), the routine appropriation regulations of the Board of Revenue were hard to maintain. In order to satisfy the wartime needs, the Board had to relax its regulations on the appropriation of national funds. In the warzones, military commanders could consult with governors directly to get funds from the provincial governments without reporting to the Board of Revenue in advance, so as to meet the need of emergent military operations. In the February (lunar calendar) of the fourth year of the Xianfeng reign (1854), the Board of Revenue explained this flexible measure in a memorial as following. After the outbreak of the Taiping Rebellion, the military expenditure of the involved provinces almost reached 40 million taels of silver. At this time, the funds for them appropriated from the Board of Revenue according to the Spring and Autumn financial reports had already

¹⁵Zhou Jiamei, *Qi bu fu zhai zhengshu*, 97.

¹⁶*Qing shi gao*, vol. 140, zhi 89, officer 1, 3264; and Xue Fucheng, "Xu Jiang chen jianshu zhi ji," 1889–1896.

run out. Therefore, in order to solve the financial problems for the frontline armies, the Board had to require that, in the future, the commanding generals in the warzones could directly consult with the governors of neighboring provinces for appropriation of funds, including various taxes such land tax, salt tax or other miscellaneous taxes. These provinces should report to the Board of Revenue their funds appropriated to the armies in time for auditing and filing.¹⁷ 230

This authorization of power by the Board of Revenue signified that the centralized financial system of the Qing government had been unable to meet the challenge of raising military funds for the warzones, so the Board had to pull itself out of the predicament and focus itself on the raising of funds needed in the capital. The commanding generals in the frontline negotiated with provincial governors directly to raise the huge amount of military funds, while the Board of Revenue retreated to the back. On the effect of this institutional change, Xue Fucheng commented conclusively and pertinently in the Guangxu reign that, during the war time, the Board of Revenue could not solve the financial demand in the warzones, so it had to delegate the authority of fund raising to the provincial governors and the commanding generals. The provincial governors “dealt with financial problems in great difficulties, thus the ministers in the central government had no reason to restrict their power with the old regulations; as a result, the talented and capable officials in the warzones could fully show their capabilities to save the country from crises and make great achievements.”¹⁸ This meant that the Board of Revenue was only responsible for the financial needs in the capital and was unable to appropriate funds for the needs in the warzone. Provincial governors had to seek new financial resources, such as Likin, donation and contribution, to meet the wartime needs, and then the practice finally evolved into the pattern of “raising funds locally”. 235 240 245 250

In the late period of the Tongzhi reign (1861–1875), the wars were mainly in the Northwest. The Qing government appointed Zuo Zongtang to command an expedition to suppress the Hui people’s uprising in the Northwest and to recapture Xinjiang controlled by the rebel regime then. The vast and barren northwestern China was too poor to meet the needs of the expeditionary army with either conventional or new financial resources, so the expedition could rely only on the financial support from the Central Plains. In this case, the supply of funds was greatly different from that of the eastern provinces in the earlier Taiping Rebellion. During Zuo’s expedition, the eastern provinces and customs houses were in the post-war recovery, and the Board of Revenue’s capacity to control provincial revenues and appropriate funds recovered remarkably. Meanwhile, the commanding military officials and generals continued to negotiate with provincial governors in the Central Plains to get necessary war funds; and the Zongli Yamen, the newly established office in Beijing to deal with foreign affairs, supported and monitored the domestic and foreign loans raised by the expedition generals jointly with the Board of Revenue. These facts indicated that the mode of wartime fund-raising in the late Qing had developed to a new stage. At this stage, the military supply system combined three measures: the traditional discretionary appropriation of funds from the Board of Revenue, the domestic and foreign loans, and funds 255 260 265 270

¹⁷“Qi Junzao deng zou fu,” 494.

¹⁸Xue Fucheng, “Xu Jiang chen jianshu zhi ji,” 1889–1896.

raised by military commanders and provincial governors. In addition, during the policy debate over the priority of the Qing's national defense at the end of the Tongzhi reign, the two major armies, the Anhui army advocating "coastal defense" and the Hunan army advocating "land frontier defense," had conflicting financial interests, so the Zongli Yamen and the Board of Revenue also had to coordinate the distribution of military expenditures between them. 275

Shortly after the recapture of Xinjiang, facing the military threat from the Russian Empire, the Qing government strengthened its defense at the northeast border and urgently established the special system of the northeast border defense fund. Together with the existing military funding system specifically established for strengthening the defense of the Zhili province and the capital, this special fund belonged to another form of fiscal allocation and appropriation, generally known to historians as the "central special funds," separated from the *jingxiang* (the fund sent to the central government) and *xiexiang* (the assisting fund sent to other provinces in need), the two major forms of appropriating fund. In the sixth year of the Guangxu reign (1880), when the northeast border defense fund was established, the provinces and customs were ordered to send two million taels of silver to Beijing every year. The Zongli Yamen, responsible for monitoring the implementation of this fund, regularly reported to the imperial court and repeatedly urged the delaying provinces to send the fund in time. In the early stage the of Guangxu reign (1875–1908), the fiscal allocation system implemented in the northeast, northwest and southeast frontiers was a combination of multiple policies of fund raising and sending: 1) the northeast border defense fund was regarded as important as the fund sent to the central government, and was placed in a particularly prominent position in the assessment of provincial officials; 2) the appropriation of military expenditure in Xinjiang was basically guaranteed by the perennially fixed amount of assisting fund from other provinces, and the emergency military demands were supported by the central budget; 3) Taiwan's military expenditure was based on the financial income of Taiwan province, and Fujian, its neighboring province, provided a quota of fund as the necessary assistance. When the urgent demand could not be met, the Board of Revenue would use the central finance resources as a strong backing. In short, the border military operations were mainly supported by the system of assisting funds from other provinces, but in view of the frequent foreign invasions and urgent defense in the middle period of the Guangxu reign, it had to be combined with the central financial system through the "central special funds" (*zhongyang zhuanxiang jingfei*), or even supplemented with the direct allocation of central financial resources to where urgent assistance was needed. As a significant institutional reform in the fiscal expenditure in the late Qing, this new system abandoned the rigid and persistent old rules to face the contemporary challenges. 280 285 290 295 300 305

After the First Sino-Japanese War, the Qing government had to resort to foreign loans to pay off the huge amount of war indemnities, and its means of allocating domestic financial resources changed accordingly during this period. For example, in addition to the rigid apportionment for emergency, in order to repay the huge foreign loans, the central government ordered provinces like Jiangsu, Zhejiang and Hubei to turn over their steady and huge amount of Likin to the central government, which meant that these provinces lost a great amount of reliable income. Meanwhile, the 310 315

Board of Revenue constantly changed the plans of other provinces' assisting funds to compensate the loss of the provinces that handed over their Likin to the central government. Thence evolved another financial adjustment system: the raising foreign loans were repaid by the Likin from some rich provinces which were further compensated by other provinces. The assessment of the effectiveness of this provisional change hinged on whether the compensation plans of the Board of Revenue could be effectively implemented. This was usually subjected to whether the provinces involved had the fiscal capacity for the compensations. In practice, some provinces repeatedly failed in their payment of assisting fund for emergency, and then pleaded the Board of Revenue to change its plans. The Board's arrangement for compensation was actually not reliable, so the losses of Jiangsu, Zhejiang, Hubei and other provinces that repaid the foreign loans were not compensated enough, and the important plans for fund usage in these provinces were seriously affected. The adverse impacts caused by this ineffective arrangement lasted for several years. Some scholars have therefore blamed the Board of Revenue for "messing with the overall financial structure."¹⁹ This predicament reflected the limitations of the Qing government's ability to allocate and expand its financial resources.

III. Introduction of the modern budget finance

In the late nineteenth century, mainly through the intermediary channel of Japan, Chinese scholars gained access to the modern financial theories developed in western European countries since the Industrial Revolution, especially the knowledge on government budget. Many of the Qing officials became familiar with western fiscal knowledge. After the First Sino-Japanese War, and in particular after the chaos of the Boxer Rebellion in 1900, the sharp increase in foreign loans brought unprecedented pressure, and the fiscal deficit of the central and local governments went from bad to worse.²⁰ Facing the reality of severe deficits, the traditional financial concept of increasing resources and reducing expenditure (*kai yuan jie liu*) no longer worked. There were increasing criticisms from both officials and the society on the Board of Revenue's ability of fiscal management. Despite the efforts of provincial governors and officials to collect funds, it was still difficult for them to cope with the financial difficulties.²¹ However, unlike the Board of Revenue, the provinces had alternative ways to lessen the financial pressure. After the Boxer Rebellion, some provinces began to consider changing the long-existing means of fiscal management, trying to introduce the western-style fiscal budget system and took the lead in compiling the "budget tables" modeled after the western budget system. They divided finance into revenues and expenditures, compile the statistical summary of the breakdown of each part, and then made the revenue and expenditure plan for the next year according to the statistics of the last year or the average of the last three years. Hubei Province was the earliest province that introduced the budget practices, and the rest were Fujian, Shanxi, Fengtian, and Shaanxi provinces. Some local institutions adopted budgetary practices,

¹⁹He Hanwei, "Qingji zhongyang yu gesheng caizheng," 597–698.

²⁰Takeshi Hamashita, *Zhongguo jindai jingjishi yanjiu*, 87–88.

²¹Shanghai tushuguan, *Wang Kangnian shiyou shuzha*, 336.

too. Compared with the budget system of European countries, these provinces' "budget tables" were still in the embryonic stage without the systematic development of budget agencies, techniques of budget making, audit and supervision agencies, additional budget, and final accounts. Moreover, there lacked the necessary environment to support the operation of the budgetary system, such as modern tax administration, finance, and monetary system. Although the introduction of the western budget system indicated the beginning of modernization in China's state fiscal management, with the overall system unchanged, these new measures still could not effectively demonstrate the advantages of the budget system.

Because of the serious budget deficit during the Xuantong reign (1909–1911), the Qing court finally took the initiative to introduce the western budget system. The Ministry of Finance (*duzhibu*), replacing the Board of Revenue in the New Policy Reform, was quite optimistic about the institutional effect of western-style budget, believing that it could not only indicate the national economic policies, but also standardize the national administration. The Ministry of Finance regarded the budget system as an important institutional guarantee for the fiscal operation of a constitutional state, so it determined to take the establishment of the budget system as the main goal of the campaign to put the fiscal system in order. Due to the lack of experience in budget making and the existing independent practices of each province, the budget preparation for the second year of the Xuantong reign (1910) had to make separate budgets for each province and ministry, which was quite different from the budget making of western countries. Then, starting from the first half of the third year of the Xuantong reign (1911), the Ministry of Finance decided to adopt the practice of making budgets based on national revenues and expenditures by categories, instead of by provinces. "The revenues are categorized into land tax, salt tax and so on, while the expenditures are categorized into foreign affairs, civil affairs, finance, military and governance."²² In the meantime, other budget assistance systems such as the special budget system and the reserve system had also been established.²³ At least in terms of institutional formation, the above improvements signified the starting point of the standardization of the experimental national budget practice.

The biggest obstacle to the introduction of the budget finance system during the Xuantong reign was the serious imbalance between the revenues and expenditures of both provinces and ministries. The national budget expenditure far exceeded the budget income, leading to a huge fiscal deficit. Therefore, the Ministry of Finance strictly ordered the provinces to cut expenditure, which caused acute contradictions between the central and provincial governments in the financial field. The provincial governors held that the imperial court ordered them to reform in every field, which needed a huge number of funds every year, so it was really difficult for them to reduce the expenditure. As the governor of Zhejiang Province reported, before the financial readjustment, the main problem was fiscal disorders, but after that, the problem became the lack of income. "The administrative expenditures have been repeatedly reduced, but a huge deficit still remains."²⁴ When the Advisory Council (*zizhengyuan*) reviewed the bill of

²²"Duzhibu zou shi ban," 299–301.

²³*Qingli caizheng zhangcheng jiangyi*, 14.

²⁴"Zhejiang xunfu zou tiaoli caizheng shiyi zhe" [Memorial of Governor of Zhejiang Province on Financial Affairs], November 1910. Huiyi zhengwuchu quanrong [Office of Government Administration], *caizheng* 914–8345.

national budget, it significantly cut provincial spending while increasing the expected income. This action unprecedentedly intensified the already sharp financial conflicts between the central and provincial governments, leading to the protests in most provinces and a large-scale unrest regarding the budget.²⁵

With such intensified conflicts, whether the budget system could be established and implemented became an unpredictable question. The reality was that most provinces had begun to resist the reduced expenditure budget explicitly or implicitly. Zhang Mingqi, the Governor-General of Guangdong and Guangxi, even stated in his memorial to the emperor that if new institutions and affairs of the New Policy Reform increased one after another but the sources of income continued to be reduced, the imperial court should not force governors to reform without enough funds, and if the new institutions and affairs were abandoned in the future, the governors should not bear the responsibility, which must be declared in advance.²⁶ The financial supervisors dispatched by the Ministry of Finance to the provinces also constantly telegraphed their complains to the Ministry: "the provinces have been abusing the expenses as before, totally ignoring the budget plans, and the saving of funds are rarely heard of. If the situation runs this way, we can hardly cut the expenditure but have to increase it instead. The funds are limited yet the expenses are unlimited. This will lead us to financial difficulties without solution."²⁷ The Ministry of Finance, which was responsible for planning and supervising the implementation of the national budget, was very dissatisfied with the provincial governments and accused the provinces of destroying the budget. The officials of the Ministry said that the increase and decrease of the items and quota of the budget had been reviewed and approved by the provincial governors in advance, not imposed by the Ministry on the provinces, but now the provinces overturned the original budget with various excuses. From the viewpoint of the Ministry, the provinces were used to extravagant expenses and regarding public funds as their own private property; once they were slightly limited by the central government, they resisted together and did everything possible to recover their own losses; when the restriction occasionally relaxed, they boldly abandoned their previous commitment to the budget. The Ministry of Finance believed that this arbitrary attitude towards the budget not only hindered the national financial operation, but would delay and damage the overall situation.²⁸ Although the Ministry formulated a series of measures to maintain the budget,²⁹ the provinces' alienation from and resistance to the central government had emerged and were hard to change, and the experimental budget suffered a major setback. Whether the implementation of the western budget system could continued in China depended on if the view that the conflicts between the central and provincial governments were a zero-sum game could be changed. The improvement of fiscal governance in modern China required strategic adjustments to properly handle and balance the financial needs of both the central and provincial governments.

During the 1911 Revolution, the financial operation of the Qing government was forced to change suddenly from a relatively standardized and orderly budget system to

²⁵Liu Zenghe, "Qian gong hou ju," 73–91.

²⁶"Lianguang zongdu Zhang Mingqi zou," 379–383.

²⁷"Duzhibu zou qing chi," 3–4.

²⁸"Duzhibu zou weichi yusuan," 2–3.

²⁹Ibid., 4–5.

the wartime military emergency. Despite its hard efforts, the central government failed 440
to urge the provincial governments to send funds to the capital, nor was it successful in
raising either internal or foreign loans, which ultimately led to a desperate situation.
The Qing's ruling foundation had already been quite shaken. Judging from the finance,
both national and provincial reserves were never enough. Once a sudden change
occurred, it soon fell into chaos from the central to local levels. The causes of this 445
weak fiscal foundation were quite complex. The foreign powers' penetration into
various fields, especially the custom revenues, seriously harmed the sources of provin-
cial revenues. In terms of the central-local relationship, the fiscal reform was constantly
troubled by the see-saw between the centralization and the division of power. The
provincial governors strongly intervened in the reform to have their voice in planning, 450
while the higher officials in the central government, the Manchu noblemen in parti-
cular, aggressively arrogated power to themselves. Regent Prince Zaifeng, the biological
father of the Xuantong Emperor, lacked the governing skills and was unable to control
the situation, thus furthered the already increasing alienation between the central and
local governments. This alienation immediately showed its negative effects when the 455
central government no longer controlled the country's financial resources. It was
understandable that in the 1911 Revolution the central government was difficult to
allocate and appropriate funds for the urgent needs to suppress the Revolutionary
armies and soon fell into a hopeless situation.

IV. Change in the principle of fiscal revenue and expenditure 460

There had long existed in imperial China two principles of how to handle the relation-
ship between state revenues and expenditures, "adjusting expenditure according to the
income" and "adjusting income according to the expenditure." Most dynasties advo-
cated achieving "adjusting expenditure according to the income" by increasing financial
resources and reducing expenditures. In the Ming dynasty, some people even termed 465
"adjusting expenditure according to the income" a manifestation of "benevolent gov-
ernance," while "adjusting income according to the expenditure" was "tyrannical
governance."³⁰ Chen Feng, who studies the transformation of fiscal management
through Chinese history, also finds that starting from the Qin dynasty, Chinese estab-
lished the view of the sharp differences between these two principles of fiscal manage- 470
ment as "benevolent governance" and "tyrannical governance," respectively.³¹ During
the wars in the Xianfeng and Tongzhi reigns, facing the financial difficulties, an official
summarized the traditional guiding principles for fiscal management, "in the ancient
time, the people who were good at fiscal management took the following measures:
frugality, reserves, developing new resources, adjusting expenditure according to the 475
income, taking from those who have too much and supplying those who have too little,
handling the urgent affairs first, having more people to produce and less people to be
fed, a small population with more social wealth."³² These remarks roughly reflected the

³⁰Li Kanghui, "Ding jingzhi yi yu," 9.

³¹Chen Feng, "Chuantong caizheng fanshi de zhuanhuan," 24.

³²"Zaixi lai han," 1-9.

feature of imperial China's fiscal management that prioritized "adjusting expenditure according to the income."

Some recent scholars hold that the fiscal transformation of the late Qing was reflected in the substantial change of its guiding ideology that transformed from "adjusting expenditure according to the income" to "adjusting income according to the expenditure."³³ This transformation did exist in the actual practice of central and provincial governments when they tried to solve the financial difficulties by levying more tax and expanding financial resources; however, whether the transformation was consciously made, especially at the level of the national fiscal "guiding ideology," needs to be discussed more carefully. At least in terms of making fiscal spending decisions, in most of time, the imperial edicts and the Board of Revenue upheld the traditional concept of "adjusting expenditure according to the income" when making decisions on the appropriation of funds.³⁴ In the sixth year of Guangxu reign (1880), Jinglian, the minister of the Board of Revenue, stressed in his memorial to the emperor that "financial management should uphold the principle of adjusting expenditure according to the income."³⁵ Even in the extraordinary situation after the First Sino-Japanese War where the Qing government urgently needed a huge amount of fund for training western-style armies, Gangyi, the minister of the Board of Works (*gongbu*) still regarded "adjusting expenditure according to the income" as the guideline that the government should follow: "Those who are good at fiscal management adjust expenditure according to the income, while those who are not good at it adjust income according to the expenditure."³⁶

In the New Policy Reform in the last decade of the Qing Dynastysy, with the spread of western financial knowledge in China, the ancient motto of "adjusting expenditure according to the income" began to be adjusted. At the end of the first year of the Xuantong reign (1909), the outcome of the financial auditing showed that, although the results of the provincial fiscal reports had been verified by the Ministry of Finance, the deficit still ran as high as more than 50 million taels of silver.³⁷ Under the circumstance, when introducing the western-style modern budget system, it became an urgent decision for the Qing court to made whether the budget policy should follow the old principle of adjusting expenditure according to the income or switch to adjusting income according to the expenditure. During the New Policy Reform, after the introduction of western fiscal knowledge into China, the Qing governments' understanding of fiscal revenue and expenditure changed significantly. Adjusting expenditure according to the income now became considered as a negative policy, while adjusting income according to the expenditure was generally regarded as positive. Zhou Xuexi, the Minister of Finance of the Beijing Government of the Republic of China, representatively expounded the applications of these two fiscal principles since the final years of the Qing dynasty. In his opinion, there were two concepts of national fiscal revenue and expenditure, the first was "adjusting expenditure according to the income" and

³³Ni Yuping, *Cong guojia caizheng dao caizheng guojia*, 274–276.

³⁴Liu Zenghe, "Wan Qing bao jiang de junfei yunchou," 174.

³⁵Jing Lian "Zou wei jingchen shishi jiannan," no. 03–6602-006.

³⁶"Zou wei dangjin mifei lianxiang," no. 03–5516-069.

³⁷According to Liu Zexi, head of the Department of Budget Review of the Advisory Council, the budget deficit in the third year of Xuantong reign reached 50 million taels. See Liu Zexi's speech on budget audit, "Zizhengyuan yusuan gu guyuanzhang," 1–2.

the second was “adjusting income according to the expenditure.” The former one indicated that the fiscal scale of a country was proportional to the development of the country. As long as the national budget was made and approved by the parliament, the fiscal expenditure could increase year by year, and the taxes would be born by the people. So it was regarded as a positive fiscal policy. However, even at that time in Europe, some scholars believed that the policy of adjusting income according to the expenditure should not be implemented when the people were poor, because the expenditure should not beyond the limit of public affordability, otherwise the country would fall into economic difficulties. Therefore, Zhou pointed out that some people in France and Austria-Hungary recently advocated a smaller government, arguing that the government should avoid administrations not necessary for the survival of the country to lessen the burden on the people, as well as close institutions to lower the number of officials and save administrative costs. This approach of political reduction was named as the negative fiscal policy.³⁸

The contemporaries considered “adjusting expenditure according to the income” a conservative, negative, and backward financial concept, only applicable to personal finance but not suitable for national finance. In contrast, the approach of “adjusting income according to the expenditure” was regarded as a universal truth of fiscal management for both eastern and western countries. Progressive Chinese officials believed that the latter was advanced and positive, and had been taken in the western budget system as the cornerstone.³⁹ In the *First Collection of Citizens Should Read* (Gongmin bidu chubian) published in 1907, which was quite influential at the time, the author argued that “the budget should adjust income according to the expenditure.” The book explained the rationale of this idea with examples: To dig a canal would require money, so a special canal digging fund should be raised; to build a bridge would require money, so a special bridge building fund should be raised. If the fund was not raised in advance or was not enough, then it would be impossible to complete the construction successfully.⁴⁰ Zhang Jian, a famous industrialist in the late Qing and the early Republican period, also confirmed that “the old theory prioritized adjusting expenditure according to the income, while the new one advocates adjusting income according to the expenditure.”⁴¹ Zengyun, the governor of Zhejiang Province, highly advocated the idea of budgeting based on expected expenditure: “in the era of competition, the radical fiscal planning measures should be taken to solve the financial problems and promote the policy of constitutional monarchy.”⁴² Officials of Shaanxi Provincial Finance Bureau held that after 1900, in order to support the New Policy Reform, the province had actually started the policy of adjusting income according to the expenditure. For example, for training the new army there was the military donation; for building schools there was the school building donation. Rising funds for

³⁸Zhou Xuexi, “Zhi Li fu zongtong.”

³⁹The principle of “adjusting income according to the expenditure” started since the middle of the seventeenth century in Britain. After Cromwell had overthrown the monarchy and established the republic, all the national expenditure was decided by members of the parliament; every month the monthly expenditure should be estimated first and then the government started to levy taxes. Since then, almost all constitutional and republican countries have taken this as the guide to budget, see Chen Hengwu, *Zhongguo daxue jiangyi*, 4.

⁴⁰Meng Zhaochang, *Gongmin bidu chubian*, 17.

⁴¹Zhang Jian, *Yuji defang zizhi jingfei liding*, 3.

⁴²“Zhejiang xunfu zou tiaoli caizheng shiyi zhe” [Memorial of Zhejiang Governor on Financial Affairs]. Huiyi zhengwuchu quanrong [Archives of the Council of Government Affairs], 914–8345.

specific purposes was exactly adjusting income according to the expenditure.⁴³ The Finance Bureau of Guangxi Province also believed that it was difficult to implement the ancient principle of adjusting expenditure according to the income in their own province.⁴⁴ At the end of 1910, the Council of Government Affairs (*huiyizhengwuchu*) of imperial court also tended to adopt the policy of budget making. “At the time when the constitutional monarchy is being prepared, everything in the Reform needs money”. And it held that when the capital and the provinces were in seriously deficit, the policies to cover the deficit should be made in advance.⁴⁵ Obviously, many people then advocated “adjusting income according to the expenditure” as the principle for budget making.

In the autumn of 1909, when planning the national budget, at first the Ministry of Finance did consider adjusting income according to the expenditure. It planned to count the expenditure of the central government first to determine the amount of fiscal revenue at the national level, and then determine the amount of local annual revenue after counting local expenditure.⁴⁶ However, the situation developed soon beyond the Ministry’s expectations, because the fiscal deficit of the provinces reached more than 50 million taels of silver. No matter what the efforts to increase revenue and reduce expenditure, the deficit was too huge to be remedied. Therefore, the attitude of the Ministry of Finance changed greatly. Since China then did not have enough conditions to implement the western budget, especially the parliamentary support to increase tax, the Ministry stated that it could only “persisted in adjusting expenditure according to the income and to seek remedy later,” the provincial governors should practically reduce the expenditure in their own provinces to achieve the goal of fiscal balance,⁴⁷ and the current fiscal policy still needed to adhere to the traditional principle.⁴⁸ Facing the reality that most officials blindly advocated the proactive financial policy, Liu Zexi, head of the Budget Department of Advisory Council (*zizhengyuan yusuangu*) tried to clarify this misunderstanding at the budget review meeting, saying that the current policy of adjusting expenditure according to the income was not negative, but actually contains the “positive spirit.”⁴⁹

In fact, lacking of parliamentary support was just an excuse. The deeper reason was that the provinces’ capacity of expanding finance resources already reached the limit that unrests had been spreading in the society to resist donations and taxes. The attitude of the Ministry of Finance to adjust expenditure according to the income was echoed by some provinces. Wang Naizheng, Commissioner of the Finance Department of Hubei province, strongly insisted that adjusting expenditure according to the income was the only choice for the budget reform, for China lacked the conditions for the western-style budget system.⁵⁰ Ruicheng, Governor-General of Hubei and Hunan, stated that the

⁴³Shaanxi qingli caizhengju, *Shaanxi qingli caizheng shuomingshu*, 1.

⁴⁴*Guangxi caizheng yange libi shuoming*, 6.

⁴⁵“Huiyi duzhibu zou shiban Xuantong san nian yusuan qing chi jiao zizhengyuan zhaozhang banli zhe” [The Memorial of the Minister of Finance on the Budget of the Third Year of Xuantong reign and Requesting the Advisory Council to Handle It According to Regulations]. *Huiyi zhengwuchu dang’an quanzong* [Archives of the Council of Government Affairs]. Finance 982.

⁴⁶“Chou yi yusuan juesuan zhuoshou banfa,” *Shengjing shibao*, 3.

⁴⁷“Duzhibu zou diaocha ge sheng,” 5–7.

⁴⁸“(Duzhibu) you zou shiban yusuan,” 13.

⁴⁹See Liu Zexi’s speech at the annual meeting of the Advisory Council, “Zizhengyuan yusuangu guyuanzhang,” 8.

⁵⁰“Hubei buzhengshi Wang Naizheng,” 7–11.

Hubei provincial budget followed the principle of adjusting expenditure according to the income, hoping to achieve the balance between revenue and expenditure.⁵¹ 595 Guangdong Finance Bureau declared that “in most countries, the main distinction between the national budget and personal finance is the difference between adjusting expenditure according to the income and adjusting income according to the expenditure,” and “while China is still in the process of comprehensive reform, we have to adhere to the tradition of adjusting expenditure according to the income.”⁵² 600 The imperial court approved the report of the Ministry of Finance to apply the old principle, so the provinces had to greatly reduce their expenditures to achieve financial balance. The provinces thus complained the Ministry’s cuttings were impractical. The commissioner of Finance Department of Hunan Province wrote to the Office of Government Administration, criticizing that the Ministry was impractically implementing the negative policy for administrative funds.⁵³ 605 Wei Jingtong, Deputy Governor of Guangxi Province, satirized the Ministry as “cutting one’s toes to fit the shoes” in his memorial to the emperor.⁵⁴ The press also opposed the Ministry’s excessive cutting of provincial administrative funds, urging that budget making should adopt the positive policy of adjusting income according to the expenditure.⁵⁵ 610 Due to its strong insistence on reducing the administrative funds, the Ministry of Finance was widely criticized by other ministries as well as provincial governors, and the public opinion also sharply against it.

In the spring of the third year of the Xuantong reign (1911), when planning the experimental budget for the next year, the Minister of Finance had to compromise by 615 complying with the old practice while adopting the new principle of adjusting income according to the expenditure. It divided the budget into two parts, namely the official one and the supplement. “The official budget was based on the principle of adjusting expenditure according to the income to keep the financial balance, while the supplement adopted adjusting income according to the expenditure to allow the flexibility of 620 government administration.”⁵⁶ Zaize, Minister of the Ministry of Finance, straightforwardly pointed out the dilemma faced by the Ministry in his speech at the annual meeting of the Advisory Council: China had been suffering huge fiscal deficits. This was not supposed to be a big deal for western powers, but it created a big problem in China because China was industrially underdeveloped, its means of tax collection were 625 inadequate, and the state budget system had not been systematically improved. Given the widespread poverty of the people, the Ministry must be considerate and should not abuse its authority in taxation. Therefore, in order to push forward the constitutional reform in all aspects in such difficult circumstances, the Ministry could neither fully adopt the positive fiscal policy nor stick to the traditional principle.⁵⁷ 630 His practical speech won the sympathy, approval and applause of the members of the Council. Compared with the budget of the third year of the Xuantong reign that simply pursued the balance between revenue and expenditure, the guiding principle of that of the

⁵¹“Hu Guang zongdu Ruicheng,” 10–12.

⁵²Guangdong sheng qingli caizhengju, *Guangdong caizheng shuomingshu*.

⁵³“Dai fuyuan ni fu zhengwuchu,” 70.

⁵⁴“Huyuan wei juzou hejian xiuzheng,” 485–486

⁵⁵“Lun zhengfu hejian ge sheng,” 2–3.

⁵⁶“Duzhibu zou wei shiban quanguo yusuan,” 2.

⁵⁷“Zizhengyuan diyi ci changnianhui,” 2.

fourth year changed significantly. This deliberation of combining “positive” and “negative” budget policies was acknowledged by some provinces. The Finance Bureau of Shanxi Province stated that western countries mostly follow the rule of adjusting income according to the expenditure as their budget policy; although Shanxi Province had adjusted its revenue and expenditure for many times, it still had been troubled by the unbalanced income and expenditure. Therefore, Shanxi would follow the tax principle commonly used in other countries, combining “positive and negative principles and levying additional taxes on consumer goods and luxury goods to cover the deficit.”⁵⁸

Despite adjustments in the principles and measures of the central government’s budget policy and the completion of provincial-level budget making for next year, the fiscal system of the Chinese state soon turned to a wartime condition after the surge of the 1911 Revolution. The finance of the old dynasty finally collapsed, not saved by the fiscal budget reform.

(translated by WU Yamin)

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Glossary

| | | |
|----------------------|----------|-----|
| Chun qinwang | 醇亲王 | |
| Daoguang | 道光 | |
| duzhibu | 度支部 | |
| Gangyi | 刚毅 | 665 |
| gongbu | 工部 | |
| Gongmin bidu chubian | 《公民必读初编》 | |
| Guangxu | 光绪 | |
| hubu | 户部 | |
| huiyizhengwuchu | 会议政务处 | 670 |
| Jinglian | 景廉 | |

⁵⁸Shanxi qingli caizhengju, *Shanxi quansheng caizheng shuomingshu*, 54.

| | | |
|------------------------------|---------|-----|
| jingxiang | 京饷 | |
| kai yuan jie liu | 开源节流 | |
| liang chu wei ru | 量出为入 | |
| liang ru wei chu | 量入为出 | 675 |
| libu | 吏部 | |
| lijin | 厘金 | |
| Liu Zexi | 刘泽熙 | |
| Ruicheng | 瑞澈 | |
| tanpai | 摊派 | 680 |
| Tongzhi | 同治 | |
| Wang Naizheng | 王乃徵 | |
| Wei Jingtong | 魏景桐 | |
| Xianfeng | 咸丰 | |
| xiexiang | 协饷 | 685 |
| Xuantong | 宣统 | |
| Xue Fucheng | 薛福成 | |
| Yihuan | 奕譞 | |
| Zaize | 载泽 | |
| Zengyun | 增韞 | 690 |
| Zhang Jian | 张謇 | |
| Zhang Mingqi | 张鸣岐 | |
| Zhongyang zhuanxiang jingfei | 中央专项经费 | |
| Zhou Xuexi | 周学熙 | |
| zizhengyuan yusuangu | 资政院预算股 | 695 |
| zizhengyuan | 资政院 | |
| zongguan neiwufu dachen | 总管内务府大臣 | |
| Zuo Zongtang | 左宗棠 | |

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