

LOCAL FINANCIAL ADMINISTRATION IN EARLY T'ANG TIMES

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This paper was originally given at a conference on "Social and Political change in T'ang and Sung China", held at the University of Chicago under the auspices of the ACLS in 1965.

Recently a number of scholars have drawn our attention to the progressive decline in the freedom of local administrations at the level of Prefecture and County to settle local affairs without reference to the central government. This process continued from T'ang until early Ch'ing times, and although it has perhaps been somewhat exaggerated, largely because we are extremely fully informed about the routine relationships between local and central government in Ming and Ch'ing times, thanks to the detailed procedural rules and other abundant documentation, but know comparatively little for earlier times, there can, nonetheless, be no doubt that this is a major historical phenomenon of prime importance which has a great significance in the growth of an ever more despotic and powerful central government in Ming and Ch'ing times.¹

In considering the control exercised by the central government over its local administrations, four major strands stand out to demand our attention. First of these is the nature of the formal institutional links between the bureaucracy at the local level and the organs of central power. Second is the power of review and supervision exercised by the central government over the judicial and legal decisions of the local Prefects and Magistrates. Third is the complex three-way relationship between central government, local civil administration, and regional military forces. Fourth is the subject with which I am here chiefly concerned, the autonomous power of local governments to administer financial matters without reference to the central government. This last was indeed the crucial matter, for without the authority to dispose of funds, to levy labour, or to procure materials, the local government was hamstrung, however wide the theoretical legal limits of its authority.

I have limited myself to the early T'ang period (in fact most of my evidence is even more restricted in time, to the reign of Hsüan-tsung) for two reasons. Firstly this is a convenient point from which to discuss the

¹ See, for example, Hsiao Kung-chuan, *Rural China - Imperial control in the Nineteenth Century* (1960), p. 3 and *passim*.

beginning of the decline in the authority of Prefecture and County. The emergence of the provincial regimes of the *chieh-tu shih* in late T'ang times had far-reaching repercussions on lower-level administration which require separate treatment.² Secondly, for the short period in question we dispose of a wealth of actual first-hand documentation on the day-to-day functioning of local government in the manuscripts discovered at Tunhuang and at various sites in Central Asia.

I have elsewhere expressed my reservations over the reliance which can be placed on the Tunhuang material.³ Tunhuang was a quite untypical area (and Turfan even more so), so that attempting to draw a picture of T'ang China on the basis of this material is rather like building a picture of late nineteenth-century America on the basis of a few fragmentary documents from the local government of a frontier town in Arizona. But nonetheless, the Tunhuang documents remain the only evidence of their kind before Ming times, and are far more reliable in studying administrative procedures and institutions than in the study of pure social or economic history, for what was abnormal in this North-western frontier region was not the administration but the human environment. The pattern of administration, in fact, conforms surprisingly closely with what we otherwise know from the histories and from codified law,⁴ and we can with reasonable confidence employ this evidence as typical for most of China in discussing the functioning of the local administration and its links with the capital. The only really abnormal *administrative* feature of the region was the unusually heavy concentration of military forces. The results of this situation were themselves covered by the detailed provisions laid down in central policy.

I. The financial machinery of local government

For administrative purposes T'ang China was divided into a large number of Prefectures (*chou*), or in those areas along the frontiers of

² The settlement following the suppression of the An Lu-shan and its subsequent rebellions brought about a great change in the situation of prefecture and county by interposing a permanent and effective provincial authority between the prefecture and the central administration. Central government tacitly abandoned direct control over local finance after 780, while provincial officers also impinged on the authority of the county and prefecture in the maintenance of public order, and in the settlement of legal matters. Although central power was to some extent revived under Hsien-tsung, and a determined effort was made in early Sung times to revive the authority of the county and prefecture at the expense of provincial power, the prefecture was always to some degree subservient to provincial authority from this time on.

³ See Twitchett, "Chinese social history from the seventh to the tenth century", *Past and Present*, 35 (1966), pp. 28-53, in particular pp. 42-3.

⁴ For a useful general discussion of the situation in Hsi-chou (Turfan) under the T'ang, see Maspero, *Les Documents Chinois de la troisième expédition de Sir Aurel Stein en Asie Centrale*, pp. 82-92. For an extremely detailed historical geography of the north-western province of Ho-hsi under the T'ang, see Maeda Masana 前田正名, "Ka-sei no rekishi-chirigaku-teki kenkyū" 河西の歴史地理學的研究 (Tokyo, 1964).

Governments General (*tu-tu-fu*) which had virtually the same responsibilities and organization.⁵ For all practical discussion these Prefectures may be described as the largest unit of local administration. They were grouped into Provinces (*tao*), but in early T'ang times the province had neither permanent head nor regular established administrative machinery. It was precisely what the name '*tao*' implies, a circuit of inspection for the Inspecting Commissioners who were periodically appointed to examine the working of local government.⁶

There can be little doubt that, while real administrative authority in the provinces during the early T'ang resided in the Prefecture, routine enforcement of policy, particularly financial policy and the administration of justice, lay to a great extent in the hands of the County Magistrate (*Hsien ling*). The *T'ang liu-tien*, the digest of administrative practice⁷ compiled in 738, defines the duties of the Magistrate in the following terms:⁸

"The duties of the Magistrates of the Counties of the Metropolitan Districts and of the Prefectures and Governments General of the whole empire are to guide their people towards good customs and culture, to care for them with kindness, to encourage the livelihoods of all four social classes, to esteem the products of the five types of natural environment,⁹ to maintain widowers and widows, to nourish the orphan

⁵ The best account of T'ang local administration in a Western language, although based entirely on the formal systematic description in the histories and *T'ang liu-tien*, and taking no account of the Tunhuang and Turfan material, which at the time of publication had not yet begun to be systematically exploited, remains R. des Rotours, "Les grands fonctionnaires des Provinces en Chine sous la dynastie des T'ang", *T'oung pao*, 25 (1927), pp. 219-332.

⁶ The term *tao* 道 "route", "circuit", was first employed to designate a civil province in 627. The term *lu* 路 employed in Sung times has the same etymological significance. The provincial circuit inspectors were appointed irregularly in early T'ang times, under a wide variety of titles, such as *An-fu shih* 安撫使, *Hsün-fu shih* 巡撫使, *Ts'un-fu shih* 存撫使, *Hsüan-wei shih* 宣慰使, *Hsün-ch'a shih* 巡察使 or *An-ch'a shih* 按察使. After 706 they were appointed fairly regularly, at intervals of roughly five years, under the titles *Hsün-ch'a shih*, *An-ch'a shih* or *An-ch'a ts'ai-fang ch'u-chih shih* 按察採訪處置使. In 733 the previous ten provinces were subdivided into fifteen, and their commissioners *Ts'ai-fang shih* 採訪使 or *Ts'ai-fang ch'u-chih shih* 採訪處置使 were for the first time given executive powers, as well as their former censorial responsibility. In 750 they had begun to meddle in the affairs of the prefectures in their circuit, and an edict was issued to limit their activities to their proper sphere of inspection.

⁷ On the nature of the *T'ang liu-tien* see Naitō Kenkichi 内藤乾吉, *Chūgoku hōseishi kōshō* 中國法制史考證 (1963), pp. 64-89, a study originally published in 1933; Tamai Zehaku 玉井是博, *Shina shakai-keisai shi* (1943), pp. 429-36; Yen Keng-wang 嚴耕望, "Lüeh lun T'ang liu-tien chih hsing-chih yü shih-hsing wen-t'i", 略論唐六典之性質與施行問題 CYYY, 24 (1953), pp. 69-76.

⁸ See *TLT*, 30, pp. 34a-b. Cf. des Rotours, *Traité des fonctionnaires et de l'armée* (1947), Vol. 2, p. 734 and note 2.

⁹ The corrupt reading of all current editions of *TLT* 崇五土之祠 should be corrected to 崇五土之利 as in the Sung print (see Tamai, p. 598), a reading corroborated by *CTS*, 42, p. 31b.

and the destitute, to investigate the facts where anyone has suffered wrongs, to take charge in person of trials and investigations and to keep themselves aware of the sufferings of the people . . ."

So far, this reproduces very closely the overall responsibilities for general control and paternalistic authority over the populace within his jurisdiction which was also to be expected at a higher level from the Prefect (*Ts'u-shih*) or Governor General (*Tu-tu*). All of these were thought of as '*fu-mu-kuan*' - officials with a personal, parental all-embracing responsibility for the people under their care. But the definition of the Magistrate's duties then begins to become more specific.¹⁰

" . . . They are to divide the households of the area under their jurisdiction into nine categories in accordance with their wealth and possessions, these categories being fixed every three years so that they can be entered in the household registers (*hu-chi*) and tax-registers (*chi-chang*). The magistrate shall himself note to which age-category each individual belongs, and whether he belongs in one of the categories of physical disability. He should know how many young men (*chung*) and adult men (*ting*) there are, whether they are rich or poor, weak or strong, whether their lands have suffered drought, flood, or hail, whether their crops are abundant or poor, what are the physical characteristics of the inhabitants. He must keep the registers of those liable to corvée labour or special services, and ensure that all such matters are handled in a fair and uniform manner. Where there are lands to be taken into official control and redistributed, in the tenth month the village headmen (*li-cheng*) are to draw up a list (*pu-li*) of the lands concerned after making due enquiries. In the eleventh month the Magistrate can then reallocate them himself, and have the whole business completed by the twelfth month. The Magistrate should have cognisance of everything to do with the situation within his County, so that he may ensure that taxes and labour services are exacted equitably, and that disputes are settled fairly.

Every year, in the last month of winter he should carry out the ceremony of the 'locality banquet' (*Hsiang yin-chiu* 鄉飲酒) at which those residents of the locality (*hsiang*) aged sixty and above should be seated in the upper part of the hall, while those in their fifties and younger should be seated below, thus ensuring that the people recognize the precedence of age over youth, and of those of free (*liang*) status over those people of mean (*chien*) status.

Even though specific subordinate officials have special responsibility for them, the eventual responsibility for such matters as household

¹⁰ *TLT*, 30, p. 34b. Cf. *CTS*, 44, p. 31b which omits all mention of specific functions and deals only with general "pastoral" responsibility for the well-being of the people under his jurisdiction, and a very brief summary in *HTS*, 49B, p. 7a.

registration, tax lists, granaries and storehouses, robbers and bandits, rivers and canals, roads and so forth falls upon the Magistrate."¹¹

Much the greater part of the *specific* duties listed here are connected with tax-collection and the imposition of labour services, with the distribution and re-allocation of lands under the *chün-t'ien* system, or with the registration of the population and the definition of household and personal status, all of which matters had fiscal implications.

The overall responsibility of the Magistrate for the conduct of his subordinates, too, was no empty phrase. The T'ang *Code*, especially those sections dealing with financial matters, constantly throws liability upon the Magistrate, even in cases where offences and irregularities were committed without his knowledge, far less his tacit consent or complicity.¹² Specific clauses of the *Code* also prescribe sanctions against those local officials who failed to contribute the taxes due from their area of jurisdiction in full, or who permitted more than a specified proportion of arable land to remain uncultivated.¹³ In such cases either the Magistrate or Prefect was to be treated as the principal offender, and his subordinate officers as his accomplices, their degree of responsibility diminishing according to their degree of subordination to the Magistrate or Prefect.¹⁴

It is clear from this that, although much routine financial business was settled by the County Magistrate, the Prefect (or his equivalent the Governor General) also held overall responsibility for finance and related matters, in spite of the fact that these are nowhere specifically included in the various definitions of his duties in *T'ang liu-tien* and elsewhere.¹⁵ Such duties must, indeed, have formed a very considerable part of his burden, for not only were all the detailed directives from the central government despatched to the County Magistrates through the Prefectures,¹⁶ but taxes collected in the Counties were forwarded to the Capital through the Prefectures,¹⁷ and all official returns, such as household registers and tax lists, were again collected and sent in to the central ministries by the Prefectures.¹⁸

Prefecture and County alike had an administrative apparatus comprising a centralized secretariat and a set of specialized executive services (known as *ts'ao* 曹 in the Prefecture, and as *Ssu* 司 in the County). This made a rough parallel with the Secretariat-Chancellery and the Six Boards at the Capital. The central secretariat of the Prefecture was headed by the

¹¹ Cf. des Rotours, *Traité des fonctionnaires*, Vol. 2, pp. 734-5.

¹² See *Code*, 12-14, *passim*. Particularly *Code*, 12, art. 3.

¹³ *Code*, 13, art. 7, *Code*, 13, art. 11.

¹⁴ *Code*, 12, art. 3, *Code*, 16, art. 5, etc.

¹⁵ *TLT*, 30, pp. 212-23; *CTS*, 44, pp. 302-3; *HTS*, 49B, pp. 62-72.

¹⁶ See *TT*, 6, p. 33c. See Twitchett, *Financial administration*, p. 141.

¹⁷ See Twitchett, *Financial administration*, p. 104.

¹⁸ The relevant passage from the *Household Statutes* (*Hu ling*) is cited in *THY*, 85, p. 1359, *TFYK*, 486, pp. 152-3, and translated in Twitchett, *Financial administration*, pp. 318-19 (note 4).

Prefect's Administrative Secretary (*Lu-shih ts'an-chün-shih* 錄事參軍事) and is referred to in the Tun-huang manuscripts as the *Lu-shih ssu* 錄事司.¹⁹

The organization of the executive services in the Prefectures again shows how large a part was played by finance in prefectural administration.²⁰ The full complement of such services (*ts'ao* 曹) as found in an important Prefecture or Government General was seven. These were, respectively, the service of Merits (*kung-ts'ao* 功曹) corresponding roughly in its responsibilities to the Board of Rites and Board of Personnel in the central government; the services of Granaries (*Ts'ang-ts'ao* 倉曹), Finance (*Hu-ts'ao* 戶曹) and Land (*T'ien-ts'ao* 田曹) all of which performed functions connected with those of the Board of Finance; the service of the Military (*Ping-ts'ao* 兵曹) roughly corresponding to the Board of War; the service of Law (*Fa-ts'ao* 法曹) corresponding to the Board of Justice; and the service of Works (*Shih-ts'ao* 士曹) corresponding to the Board of Works. The officers in charge of these services held equal ranks, but in the larger Prefectures and Governments General, certain of the services were provided with two administrators (*ts'an-chün shih* 參軍事) instead of the normal one. In the highest grade of Government General (*Shang Tu-tu fu* 上都督府) the services of the Military (as would be expected since a Government General was almost invariably established in a place of strategic importance) and those of Granaries and of Finance had two administrators, and the service of Finance also had a much larger establishment of clerks, storekeepers and other underlings than the other services.²¹ In the highest grade of Prefecture, on the other hand, it was the services of Law and of Finance which had two administrators, since in a normal Prefecture civil cases were obviously of more routine importance than military matters.²² The relative importance of the various subordinate Services of a Prefecture is further emphasized if we examine the official establishment for the very lowest grade of Prefecture, for here the Services are reduced to the barest essentials: the three financial services (Granaries, Finance and Land) and the service of Law.²³

This pattern is reproduced in the administrative structure of Counties, for here the irreducible minimum establishment in the smallest counties was a service of Finance (*Ssu-hu* 司戶) and a service of Law (*Ssu-fa* 司法).²⁴

It is possible to make some very rough generalizations about the relative volume of routine work performed by these subordinate offices from a

¹⁹ For a general description, see the study of des Rotours cited in note 5 above, pp. 44-61.

²⁰ The following analysis is based on the official establishment of offices given in *TLT*, 30. There are considerable differences, especially in regard to the establishment of the lower grades of employee, between *TLT* and the accounts in *CTS*, 44 and *HTS*, 49B.

²¹ *TLT*, 30, pp. 76-106.

²² *TLT*, 30, pp. 152-182.

²³ *TLT*, 30, pp. 202-3. Cf. *CTS*, 44, p. 29b; *HTS*, 49B, p. 66.

²⁴ *TLT*, 30, p. 33b. Cf. *CTS*, 44, p. 312; *HTS*, 49B, p. 76.

number of highly fragmentary registers of official correspondence discovered in a grave in the Astana cemetery at Turfan, two of which are now in the Stein Collection in the British Museum²⁵ and the others in the Otani Collection at the Ryūkoku University in Kyōto.²⁶ The fragments date from 730-732 and come from the administration of the Government General of Hsi-chou, based on Turfan.²⁷ The sample is small, and completely random, the original document or documents having been cut up to form grave ornaments. Every letter's contents is briefly summarized, and preceded by the initiating department of the administration. The breakdown of those entries which are complete is as follows²⁸

Lu-shih ssu	12
Kung-ts'ao	9
Ts'ang-ts'ao	36
Hu-ts'ao	33
Ping-ts'ao	14
Fa-ts'ao	9
Tu-tu-ya	4
Ch'ang-hsing-fang	7
Ying-t'ien shih	2
Hsün-tuan shih	1
Total	127

²⁵ Stein, 3rd expedition, document AST, I, 4, 018. See Maspero, *Les documents Chinois de la troisième expédition de Sir Aurel Stein en Asie Centrale* (1953), pp. 93-5.

²⁶ Ryūkoku daigaku, Otani MSS. 3471-81 (of these 3480 is a blank fragment).

²⁷ In an article by Ogasawara Senshū 小笠原宣秀 "Torohan shutsudo no Tōdai kanchō kiroku monjo ni shu" 吐魯番出土の唐代官庁記録文書二種 *Ryūkoku shidan*, 51 (1964), pp. 1-15, the Ryūkoku daigaku fragments are divided into two separate series, on the authority of Naitō Kenkichi (*ibid.*, p. 12). According to this study, the first set (Otani MSS. 3471, i and ii, 3473, i and ii, 3474, 3476, 3478, i and ii, 3479 and 3481) is part of a register of correspondence from T'ien-shan county, while the second set (Otani MSS. 3472, 3475, 3477) is from a register of correspondence from an otherwise unknown militia unit, the An-t'ou fu 岸頭府 attached to the Yu-ling chün-wei Guard of the Governor General of Hsi-chou. This theory is largely based on seals, the reading of which is highly conjectural - I myself found them barely visible and almost entirely illegible. The identifications are almost certainly false, since all the subordinate offices mentioned in the MSS. (Lu-shih ssu, various ts'ao etc.) are Prefectural or Government General offices, not County offices. A militia unit had only a single ts'ao (Ping-ts'ao, Service of the Military), and the great bulk of the matters noted in the documents attributed to the An-t'ou fu militia by Naitō and Ogasawara were not normally considered to come within a militia unit's competence. Ogasawara's identifications only make sense on the assumption that these are registers of incoming correspondence, for the attention of the subordinate county, rather than of outgoing correspondence from the Government General's central secretariat. Maspero's assumption *loc. cit.* p.94 that it is a register of incoming correspondence at the Government General does not make sense, since the entries are labelled fu 符 i.e. letters from a superior to an inferior authority. In any case, this makes no difference to my use of the materials in the above analysis.

²⁸ These figures are based upon my own transcription of the Otani fragments, which differs in some minor details from the transcription in Ogasawara, *op. cit.*

Leaving out of account the last four items, which are connected with the special local administrative situation of the area under a Military Governor (*Chieh-tu shih* 節度使) and Governor General (*Tu-tu*), and which are in any case relatively few in number, it is clear that the massive preponderance of the official matters listed in these registers came from the two financial services (at this date the Services of Lands had been abolished²⁹), the Service of Granaries with 32% of the total entries, and the Service of Finance with a further 29%. Next comes the Service of the Military with 12.4%, as might be expected in a heavily garrisoned frontier area, followed by the Governor General's central Secretariat (*Lu-shih ssu*) with 11%. The Service of Merits (*Kung-ts'ao*) and the Service of Law (*Fa-ts'ao*) come last with 8% apiece. There is no mention whatever of the Service of Works (*Shih-ts'ao*) which, as we have seen, was the least consequential of all these subordinate departments.

In addition to the complete entries where the initiating office is specified, there are a very large number of fragmentary entries where this information is lacking (none of the fragments includes a single complete line of text). Again financial matters occupy considerably more than half of their contents, and if anything they tend to emphasize even more than the foregoing analysis the importance of financial business in the routine of the administration.

Financial matters, it would thus appear, were clearly one of the major pre-occupations of local officials, at both the Prefectural and County level. We must now try and define more closely what were their financial responsibilities. These may be broadly divided into two categories, demanding separate treatment, firstly the collection of taxes and the administration of other fiscal policies on behalf of the central government, and secondly the provisioning, financing and maintenance of the machinery of local administration.

In the first of these fields it is comparatively easy to describe the situation. Directives were sent out from the capital to the Prefecture or Government General in the first instance, and after appropriate processing by the subordinate services of the Prefecture were forwarded to its subordinate Counties. Here the actual procedure for dealing with a case may be seen in full detail in an extremely important document from the Otani collection, an almost complete official file showing how a report on runaway families was dealt with by the authorities of Tun-huang county in 703.³⁰ This has already been the subject of an exhaustive study by Naitō Kenkichi

²⁹ There is some conflict over the dates when the Service of Lands was suspended. *HTS*, 49B, p. 4b, says that they were first established in 709, suppressed in 710 and re-established in 761. *TT*, 33, p. 189a says that they were suppressed during the *K'ai-yüan* period (713-41) and re-established after 759, but only as a subsection of the Service of Finance (*Hu-ts'ao*).

³⁰ Ryūkoku daigaku, Otani MSS. 2835.

which is by far the best study published to date on local office procedure and the processing of documents in T'ang times.³¹ This shows how the Magistrate, after receiving a despatch, handed it down to the Registrar (*chu-pu* 主簿) in charge of his secretariat (*Lu-shih-ssu*), who registered its receipt and passed it on to the appropriate subordinate service whose head (*ts'an-chün shih*) ordered one of his clerks (*shih* 史) to look into the matter. When this had been done the head of the service wrote his decision (*p'an* 判), which was then passed up through the *Lu-shih-ssu* to the Magistrate, who endorsed his subordinate's decision. Since, however, the actual formal responsibility for the decision rested upon the Magistrate himself, he then had to write out his own decision on the case - in this instance repeating that of his subordinate practically *verbatim*.

It is clear then that routine decisions of local government were not made in a haphazard way, but that there were highly structured 'correct channels' of procedure, which were designed to ensure that the subordinate specialized services dealt promptly with business, but which nevertheless still left the Magistrate or Prefect with the personal responsibility for the final settlement of each case.

There is very little evidence to illuminate the precise workings of the relationships between the Counties and their parent Prefectures. There are some indications of requests from subordinate counties going directly to the subordinate services of the prefecture. For example an unpublished manuscript in the Ōtani collection appears to be a request for rations on behalf of labourers employed by a county on construction works, asking permission from the Service of Granaries of the Government-General of Hsi-chou to distribute wheat from the lands attached to the local postal relay service for the purpose.³² Huang Wen-pi has also published a fragment discovered from Turfan which would suggest that a matter was referred from one of the counties directly to the Service of the Military (*Ping-ts'ao*) at Hsi-chou.³³ Nonetheless, the great bulk of the evidence would support the view that normally reports and correspondence from the county were directed in the first instance to the Prefect, and passed on to his subordinate offices through his Secretariat (*Lu-shih-ssu*).

The Prefecture not only processed all documents passing to and from its subordinate counties, and acted as intermediary in all a county's dealings with the central administration. It also retained on file copies of the voluminous household registers and tax lists prepared in its subordinate

³¹ See Naitō Kenkichi 内藤乾吉 "Saiiki hakken Tōdai kan-monjo no kenkyū", 西域發見唐代官文書の研究 *Tonkō Torohan Shakai-keizai shiryō*, 2 (1960), pp. 11-111, reprinted in his *Chūgoku hōseishi kōshō* (1963), pp. 223-345.

³² Ryūkoku daigaku, Ōtani MSS. 2829.

³³ Huang Wen-pi 黃文弼 *T'u-lu-fan k'ao-ku chi* 吐魯番考古記 (1954), p. 44, document 15.

counties, and it was through the Prefecture that further copies of these lists were eventually forwarded to the Board of Finance at the capital.³⁴

During the early part of the T'ang period the Board of Finance attempted to maintain very strict control over all the financial activities of the Prefectures. This involved a mass of detailed paperwork, which is described in a memorial dated 736 from Li Lin-fu 李林甫.³⁵

"The Imperial Directives concerning the *tsu-yung* taxes, conscription, harmonious procurement of grain, miscellaneous expenditures, spring clothing for the troops, taxation in hay and various commodities were, according to the previous practice, all written up annually. Taking into account the total of all the different offices and the prefectures and administrations involved, these calculations took up more than half a million sheets of paper, and the trouble involved in assigning them to various government departments for copying was extremely complicated. The items involved being very numerous, it was difficult to complete the calculations, and since there were no fixed quotas, and disbursements and levies were constantly changing, long-standing abuses in the conduct of affairs have arisen . . ."

The returns from the Prefectures to the Capital seem to have been almost equally voluminous, since for reasons of economy the innumerable bulky scrolls were not permitted to be sent by postal courier service, but had either to be sent in together with the consignment of tax cloth when this was sent in to the capital, or were sent by hired carriers specially employed for the service.³⁶

All this paperwork (and all tax returns had to be kept on file for fifteen years at the Prefectural and County yamens, and for twenty-seven years at the Board of Finance)³⁷ eventually got completely out of hand, and in 736 a rationalization of the whole system, which was suggested by Li Lin-fu in the memorial whose beginning I quote above, was put into force, resulting in the promulgation of a Permanently Applicable Directive (*Ch'ang-hsing chih-fu* 長行旨符) to all Prefectures. The document itself³⁸ does not survive, but it seems clear enough from Li Lin-fu's memorial and from the Edict which gave force to his suggestions that first of all much greater latitude was allowed to the individual Prefectures in collecting taxes and levying labour services in a way suitable for local conditions, probably by setting up general quotas of taxation, while secondly the role of the Board of Finance was reduced to the drawing up of an annual assessment of

³⁴ See *THY*, 85, p. 1559; *TFYK*, 486, pp. 15a-b.

³⁵ See *THY*, 59, p. 1020; *TT*, 23, p. 136c.

³⁶ See *THY*, 85, p. 1559; *TFYK*, 486, pp. 14a-b.

³⁷ See *THY*, 85, p. 1559.

³⁸ Or more probably "documents". It seems most likely that a separate "permanently applicable directive" was prepared for the specific circumstances of each prefecture.

allowable disbursements for local expenditure in each Prefecture. This "should not amount to more than one or two sheets of paper for each Prefecture, which may be entrusted to the postal couriers for delivery."³⁹

The adoption of a quota system, rather than making a detailed itemized computation of tax liabilities and expected expenditure afresh each year, must clearly have saved an immense amount of trouble. On the face of it, it would seem that the quota system must have also given much greater freedom of financial action to the Prefectures. However, the quotas set up at this time were certainly not designed to be permanent, as were those later established under the *liang-shui* system.⁴⁰ It seems most likely that they were to be adjusted to respond to changes in the registered population. It is worth noting too that the central government, which at this period was in receipt of very ample revenues, and was making a variety of tax concessions to the population at large,⁴¹ still wished to maintain the right to make a general assessment of permissible local *expenditure*.⁴²

Throughout the early T'ang period, not only did the government exercise close control over annual estimates of Prefectural revenue and expenditure. Every stage of financial administration was also subject to detailed scrutiny by various special organs of inspection. The Prefect himself was supposed to make an annual inspection of each of the Counties under his jurisdiction, and financial administration was certainly one of the principal fields of enquiry.⁴³ Higher up the administrative scale, the provincial inspecting commissioners (*Ts'ai-fang shih* 採訪使 etc.), usually members of the Censorate seconded to this duty, made periodic tours of inspection of each Prefecture in their circuit.⁴⁴ We know that finance was one of their chief concerns, since Li Lin-fu at the time of the reform mentioned above, specifically states that he has taken their advice on the subject of his proposals.⁴⁵ Lastly, the Prefecture had to send in its accounts for audit at the end of each year to a special section of the Board of Justice at the capital, the Department of Judicial Control (*Pi-pu* 比部). This office was charged with

"... accounting for the taxes of the capitals and the provinces, for all current expenditure, salaries, official buildings and official funds, for honorific titles and awards, for cases of peculation, payment of money composition-fines, for the employment of convict labour, the amount

of all fiscal impositions, all arrears of tax or commodities owing to the state, the provisioning of the armies, harmonious purchases and the revenue from military colonies . . ."⁴⁶

Each Prefecture was also supposed to undertake a general audit of its accounts at the end of each year⁴⁷

"The *Regulations* (*ko* 格) concerning the presentation of registers of accounts (*kou-chang* 勾帳) by the Prefectures and military administrations of the empire state that the amounts levied each day are to be made up into a detailed account (*kou-hui* 勾會) on the basis of the official records by the senior official, managing clerk, or executive service responsible. At the end of the year the total amounts, together with the name of the official responsible for keeping the account are to be reported to the Department of Judicial Control. . . . The office of the Ministry will then investigate them, and return them to the officers in charge of the Prefecture. All this should be completed by the sixth month."⁴⁸

There can be no doubt of the reality of the strict accountability of officials and their subordinates for official funds which this implies. Documents from Tun-huang and Turfan dealing with financial matters are always signed and sealed by the responsible officer, and such formal responsibility reached down to the sub-bureaucratic administration of the countryside as well. For example, in a much-mutilated pair of documents from Hsi-chou (Turfan) published by Huang Wen-pi which are schedules of taxes contributed in grain and cloth from various subordinate counties, the official or other person responsible for the figures is noted, under the rubric *suo-yu* 所由, after each set of items.⁴⁹ In several cases this responsible person is a village headman, *li-cheng* 里正.

There is then no doubt that the T'ang Prefect or County Magistrate, even if there was no effective provincial administration between the Prefecture and the Capital, was still subject to fairly close supervision, and was strictly accountable, in detail, both for the taxes which he collected and for his expenditure of official funds. At this distance in time it is extremely difficult to assess the effectiveness of central authority under the T'ang. Most of the Edicts and orders which have been preserved are of a very general nature, as is the administrative law embodied in the preserved fragments of the Statutes (*Ling* 令) and Ordinances (*Shih* 式). Unfortunately, most of the rules covering specific local situations were embodied in the *pieh-shih* 別式 section of the Ordinances which are irretrievably lost almost

³⁹ See *THY*, 59, p. 1020; *TT*, 23, p. 136c.

⁴⁰ See Twitchett, *Financial Administration*, p. 34, and note 101, p. 246.

⁴¹ See Hino Kaisaburō, 日野岡三郎, "Tōdai katei no yōchō menjo to soyō menjo" 唐代課丁の庸調免除と租庸免除, *Hōseishi kenkyū*, 8 (1958), pp. 226-36.

⁴² See *THY*, 59, p. 1020; *TT*, 23, p. 136c.

⁴³ See *CTS*, 44, p. 302; *TLT*, 30, p. 21b.

⁴⁴ See *THY*, 77, pp. 1412-16; *THY*, 78, pp. 1420-1.

⁴⁵ See *THY*, 59, p. 1020; *TT*, 23, p. 136c.

⁴⁶ See *CTS*, 43, p. 16a. Cf. *HTS*, 46, p. 12b.

⁴⁷ See *CTS*, 43, p. 16a; *THY*, 59, p. 1036.

⁴⁸ See *THY*, 59, p. 1036.

⁴⁹ See Huang Wen-pi, *T'u-lu-fan k'ao-ku chi*, pp. 36-7, documents 4, 5 (cf. plates 25, 26).

without trace.⁵⁰ We do know, however, as I have shown elsewhere,⁵¹ that local administrations did compile detailed rules of procedure for their own internal use, which incorporated local custom and the accumulated experience of local officials and even of local residents. The sole surviving fragment of such a code of rules⁵² concerns irrigation and water rights, which were of course a peculiarly localized matter. But common sense would suggest that similar rules for guidance must have been compiled for many fields of government activity where the special conditions of the local environment made it necessary, and this must have been the case with tax-collection in a period where most taxes were collected in kind. In addition, tradition and customary usage among the clerks and subordinates of the local yamen, most of whom were local residents, often coming from hereditary families of clerks and holding office as a type of special service, also gave the conduct of local administration a distinctive local character, for it was such men who as often as not actually wrote the decision on a case which the Magistrate eventually endorsed and forwarded as his own.⁵³

In early T'ang times almost the entire staff of a County administration, with the exception of a handful of senior ranking officials appointed from Ch'ang-an, were either locally resident officials of the lowest rank who were 'out-of-the-current' (*liu-wai* 流外) or members of local families designated as special service dutymen (*se-i* 色役 or *fan-i* 番役). This strong local influence was even stronger in the countryside, where the day-to-day collection of taxes, land allocation, registration of population, and levying of labour for public services was carried on through a variety of sub-bureaucratic organizations, in which ranking officials played no part.

The T'ang had a twofold system of rural control, the precise details of whose function are extremely vague and have been for decades the centre

⁵⁰ The best discussion of this question is to be found in Niida Noboru 仁井田隆, "Tō Gumbō-ryō to Hōsui seido — Takikawa Hakushi no hiyō ni kotaete" 唐軍防令と畿内制度 *Hōseishi Kenkyū*, 4 (1953), pp. 201-9.

⁵¹ See Twitchett, "Some remarks on irrigation under the T'ang", *T'oung pao*, 48, 1/3 (1961), pp. 175-94.

⁵² Fonds Pelliot Chinois Touen-houang, P.3560. On this MS. see Twitchett, *loc. cit.*, and Naba Toshisada. 那波利貞 "Tōdai no nōden sutri ni kansuru kitei ni tsukite" 唐代の農田水利に関する規定に就きて *Shigaku zasshi*, 54, 1 (1943), p. 18-56; 54, 2, pp. 48-80, 54, 3, pp. 43-84.

⁵³ There is still no really satisfactory account of the relations between the Magistrate, his subordinate staff and the local population under the T'ang. There is a good deal of material from the obvious historical sources in Tsukiyama Jisaburō 築山治三郎 *Tōdai seiji-seido no kenkyū* 唐代政治制度の研究 (Tokyo, 1967), especially pp. 411-73. But the best picture of the whole system in operation can be gained from the very detailed studies of the implementation of the *chin-t'ien* land allocation and its related taxation system, in Nishijima Sadao 西嶋定生, *Chūgoku keizaishi kenkyū* 中國經濟史研究 (1966), pp. 431-726, and in Nishimura Genyū 西村元一 *Chūgoku keizaishi kenkyū - kindenseido hen* 中國經濟史研究-均田制度篇 (Kyoto, 1968).

of lively and unresolved controversy.⁵⁴ The first of these systems was the organization of 'hamlets' (*ts'un* 村). As far as I am able to discern these were natural village communities recognized as administrative districts primarily for police purposes. Their headman (*ts'un-cheng* 村正) was normally a young man, and the office was one of quite minor importance.⁵⁵ The second network of rural organization was that of localities (*hsiang* 鄉) and villages (*li* 里). These, unlike the *ts'un* were not necessarily coextensive with any natural community, but were convenient groups of households designated to form fiscal units of standard size.⁵⁶ In many cases, of course, administrative convenience must have dictated that each *li* or *hsiang* did correspond with a natural community or group of communities, but in essence both *li* and *hsiang* were artificial units for fiscal administration.

They were moreover of much greater administrative importance than the *ts'un*. The headman of the *li* (*li-cheng* 里正)⁵⁷ was normally a much more senior and locally influential man than a *ts'un-cheng*, and although he was not formally a member of the bureaucracy, his duties and responsibilities were very onerous. He was to⁵⁸

"... take charge of registering the population, allotting the tasks of agriculture and sericulture, investigate wrongs and crimes, and press the people for the payment of their taxes . . ."

⁵⁴ The major studies are Suzuki Shun 鈴木俊, "Tōdai nōson mondai no ichi kōsatsu" 唐代農村問題の-考察, *Rishō shigaku*, 7 (1936); Niida Noboru 仁井田隆, *Chūgoku hōseishi kenkyū: Dorei Nōdo hō; kazoku sonraku hō* 中國法制史研究: 奴隸農奴法; 家族村落法 (1962), pp. 663-82 (an article which was first published in *Rekishigaku kenkyū* 6, 10 (1936); Wada Sei (ed.) 和田清 *Shina chihō jiji hattatsu shi* 支那地方自治發達史 (Tokyo, 1939), pp. 1-14; Matsumoto Yoshimi 松本善海, "Rimpo-soshiki wo chūshin toshitaru Tōdai no sonsei" 鄣保組織を中心としたる唐代の村制, *Shigaku zasshi*, 53, 3 (1942), pp. 323-71; Naba Toshisada 那波利貞, "Tōdai rimpo seido shakugi" 唐代鄣保制度釋疑, *Haneda Hakushi shōju kinen Tōyōshi Ronsō* (1950), pp. 711-78; Masamura Hiroshi 増村宏, "Tō no rimposei" 唐の鄣保制, *Rokudai shigaku*, 6 (1958); Miyakawa Hisayuki 宮川尚志, "Tō Godai no sonraku seikatsu" 唐五代の村落生活, *Okayama daigaku bungakubu gakujutsu kiyō*, 5 (1956); Miyazaki Ichisada 宮崎市定 "Shika wo 'rin' to nasu" 四家を鄣と爲す *Tōyōshi kenkyū*, 11, 1 (1950), pp. 13-14; Sogabe Shizuo 曽我部静雄, *Chūgoku oyobi kodai Nihon ni okeru Kyōson-keitai no henshen* (Tokyo, 1963), pp. 81-100.

⁵⁵ See *TLT*, 30, p. 35a; *TT*, 3, pp. 23b-c. The Tunhuang special duty corvée registers (P.3559 v⁰, P.3018 v⁰, P.2657, P.2803) list eight *ts'un-cheng*, all of them youths aged between 17 and 22. Their responsibility for law and order is suggested in an edict of 682 cited in *TT*, 9, pp. 52b-c. Cf. also the provision incorporated in the fragment of the *Regulations of the Board of Justice* (P.3078), and in *Sung hsing-t'ung*, 26, pp. 12a-b.

⁵⁶ Nakamura Jihei 中村治兵衛, "Tōdai no kyō" 唐代の郷, *Suzuki Shun Kyōju kanreki kinen Tōyōshi ronsō* (1964), pp. 419-46, shows rather conclusively that during Hsüan-tsung's reign the *hsiang* system was imposed systematically as a uniform administrative subdivision.

⁵⁷ See *TLT*, 30, p. 35a; *Code*, 13, art. 8; *TT*, 3, p. 23b-c. See also Twitchett, *Financial administration*, p. 218, notes 102-4.

⁵⁸ See *TT*, 3, p. 23b.

He also had the responsibility of annually⁵⁹

"beginning in the eleventh month to make preliminary enquiries regarding lands which ought to revert to the state and be allocated afresh, and to make a register of them . . ."

He was in fact responsible not only for providing the County yamen with the basic data for its financial operations and for the reallocation of lands, but also for the first drafts (*shou-shih* 手實) upon which the local tax registers were drawn up,⁶⁰ and for the actual collection of taxes in collaboration with the subordinate officers (*tien* 典 and *shih* 史) from the County Service of Finance and Service of Granaries.⁶¹ He was thus a vital link in the chain of executive authority. As such he, like the Magistrate and the Prefect above him, was held strictly accountable in law for all his actions in these fields, and was made liable to prescribed penalties laid down in the Code, often very severe penalties, for failure to meet his responsibilities.⁶²

The locality (*hsiang*) in T'ang times was a very anomalous unit of administration. In the first place, the post of *hsiang* headman was abolished soon after the beginning of the dynasty, possibly as the result of the T'ang government's attempts to break down the influence of prominent local families upon the lower echelons of government and to consolidate bureaucratic authority. After this the *hsiang* had much the same position locally as the province had at a higher level - it was a convenient grouping of *li* for administrative purposes, just as the province *tao* was a convenient regional grouping of Prefectures for periodical large-scale inspections, but like the province the *hsiang* had no official in charge, and no permanent machinery of administration.⁶³

⁵⁹ See *Code*, 13, art. 8, *TLT*, 30, p. 35a.

⁶⁰ For an extant example of a *shou-shih* see Ikeda On 池田温, "Tō Tairekiyōnen shujitsu zankan ni tsuite" 唐大曆四年手實殘卷に就いて, *Tōyō gakuho*, 40, 2 (1957), pp. 151-93; 40, 3, pp. 262-85.

⁶¹ For the functioning of this system see the studies of Nishijima and Nishimura cited in note 53 above.

⁶² See *Code*, 13, art. 8. Cf. also *THY*, 83, p. 1533; *TFYK*, 487, p. 17b.

⁶³ Sogabe Shizuo, *op. cit.* (note 54 above), p. 83 expresses the conventional view, which I myself hold, that while at the beginning of the T'ang there was an elder *chi-lao* 耆老 or *fu-lao* 父老 appointed to each *hsiang* by the County authorities, after 635 he was replaced by a headman *hsiang-cheng* 鄉正 with two assistants *tso* 佐. In 641 all these posts were abolished, and after this the *hsiang* was simply an administrative district with no actual administrative apparatus. Nishimura Genyū, "Tōdai Torohan ni okeru kindensei no igi" 唐代吐蕃番に於ける均田制の意義, *Saiki bunka kenkyū*, II, *Tonkō Torohan Shakai-keizai shiryō*, I (1959) (reprinted with corrections and emendations in his *Chūgoku keizai shi kenkyū*, 1968), at pp. 323-5. interprets the signatories of some fragmentary letters dated 741 (Ōtani MSS. 3749), who are entitled Wu-ch'eng *hsiang* *hsün-kuan* 武城鄉勸官, as being the *chi-lao* elder of the *hsiang* as mentioned in *TT*, 33, p. 192a for the first years of the dynasty (although *TT* clearly states that the posts were abolished in 641). Nishimura returned to the vexed question of who held authority in the *hsiang* in "Tōdai Tonkō 'Sakabo' no kenkyū" 唐代敦煌差料簿の研究, *Tonkō Torohan Shakai-keizai shiryō*, II

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The County Magistrate also extended his authority into the countryside through other minor offices. For example, in the Tunhuang documents it seems that the *ch'ü-t'ou* 渠頭 and *yen-t'ou* 堰頭 who had charge of sections of the irrigation network bore the responsibility of drawing up the registers of lands under cultivation (*Ch'ing-miao pu* 青苗簿) on the basis of which the land levy was collected.⁶⁴ These men, too, like the headmen of the *li* units and the underlings of the Magistrate's yamen, were local residents performing their duties on behalf of the local administration as a special duty (*se-i*).⁶⁵

The Magistrate's position was anomalous in theory, since he was expected to act at one and the same time as representative of central authority, and as "protector" of the people under him. But it was equally precarious in practice, for he was able to exercise the authority vested in him by the central government only through the employment of subordinate staff and local representatives who, although their appointment and authority depended upon the local officials, and although they could be removed at will, and although their responsibilities were strictly defined in law, remained none the less members of the local population, with whom their own interests were inextricably involved.

The foregoing description of the administrative position of the Prefect and Magistrate, and of the machinery of local government, shows that fundamentally the early T'ang Magistrate was freer than his more modern counterpart only in degree. Certainly the absence of a closely organized provincial administration freed him from the strict provincial control over routine administrative activity which was normal under the Ming and Ch'ing, and probably the degree of supervision exercised through the irregular visitations by provincial inspecting commissioners, and by the accountants at the capital was not normally unduly severe. There can be no doubt that the absence of any intermediate administrative machinery at the provincial level, and the sheer physical difficulty of referring matters to the

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(1960), where (pp. 410-11) he claims that the various officers entitled *ch'eng-chu* 城主 and *chih-ch'eng* *hsün-kuan* 知城勸官 who appear in the Tunhuang registers of persons selected for special duties (see note 55), were in fact *hsiang* headmen. Naitō Kenkichi, *op. cit.* (note 31 above), however, cites a document (Ōtani MSS. 2839) the signatory of which is 燄燄鄉里正黃靖 which he adduces as evidence that the duties concerning the *hsiang* as a whole were performed by one of the headmen of its constituent *li*. Nakamura Jihei, *op. cit.* (note 56 above), is unable to decide this question either way.

⁶⁴ On these offices see the articles by Naba Toshisada and myself cited in note 52 above. On the *Ch'ing-miao pu* registers of cultivated land see the extremely important study Sudō Yoshiyuki 周藤吉之, "Dennin monjo no kenkyū" 個人文書の研究, *Tonkō Torohan Shakai-keizai shiryō*, I (1959), pp. 91-150, which also has a great deal of material connected with the *yen-t'ou*.

⁶⁵ On this system of selective special duties, see below and *Financial administration*, pp. 30-1, and the secondary literature cited in n. 72, pp. 242-3.

higher authority in the Capital necessitated the delegation of far greater arbitrary powers to the Prefect and Magistrate than in later times, when a case could be referred to the provincial capital and a decision returned in a matter of a few days. But none the less, the T'ang local official was part of a strictly organized bureaucratic machine, and he was held strictly accountable for the collection of revenues and the expenditure of public funds. His freedom of action in financial matters was strictly circumscribed by directives from the central government.

For the sources of his comparative financial independence and his ability to initiate expenditure without receiving detailed specific permission from the capital we should look not so much at the administrative structure within which he operated, as at the special sources of income earmarked for local use, and to the system of special labour services which provided him with most of his available personnel.

II. Sources of Revenue for Local Government

The first source of revenue for any local government in early T'ang China was, needless to say, the regular taxes (*tsu-yung-tiao*) collected by the County authorities on behalf of the central government.⁶⁶ This tax revenue could be retained in part for specified local purposes, but its disposal was subject, as we have seen, to strict control by the Board of Finance. Even after 736, when the *Permanently Applicable Directives* were drawn up, the Board retained the power to make an annual assessment of allowable local expenditure for every Prefecture.

One of the secondary types of taxation, however, the household levy (*hu-shui* 戶稅), was designed specifically to make provision for local expenditure. The household levy was not a single tax, but three separate levies. Every third year there was a major levy (*Ta-shui* 大稅), a graduated tax (*ch'ai-k'o* 差科) collected in cash in accordance with the grade of the household (*hu-teng* 戶等). It was collected in the same year as the household grade was allocated. In addition there were two annual levies, the minor levy (*Hsiao-shui* 小稅) which was designed to underwrite the expenses of local military forces and the postal relay service, and the separate levy (*Pieh-shui* 別稅), twice as heavy as the minor levy, which was to help provide money for the salaries of local officials and funds for the maintenance of the public administration (*Kung-chieh ch'ien* 公廩錢).⁶⁷

The historical sources, with their usual bias towards central institutions and indifference towards provincial matters, tell us hardly anything of the operation of this system, but the documents from Tunhuang and Turfan

show clearly that the system was enforced and played an important role in local finance. The regular annual money levies were collected by the County government, either by their own subaltern employees (*tien* 典) or through the village headmen (*li-cheng*) and occasionally by the *yen-t'ou* in charge of a stretch of irrigation canal. A receipt (many examples of which are preserved among the Ōtani documents) was given to the taxpayer,⁶⁸ and the cash collected by the county was forwarded to the Prefectural government. An entry from the registers of correspondence mentioned above⁶⁹ would suggest that the Prefectural Service of Granaries could have such money levied on behalf of the commissioner of finance (*chih-tu shih* 支度使) attached to the Military Governor (*Chieh-tu shih*), and it is clear that some at least of this revenue went to pay for military expenses. There is ample evidence also of household levies collected to support the postal relay service. Here there were not only money levies, but levies made in the form of brushwood for use as fuel in the post-stations, and in hay and straw to provide fodder for the armies and postal services.⁷⁰

The second large supplementary tax, the land levy (*Ti-shui* 地稅), an acreage tax on cultivated land levied in grain, was also designed to be retained locally. The grain which it produced was supposed to be placed in a reserve granary (*I-ts'ang* 義倉) as a precaution against possible famine.⁷¹ These reserve granaries, however, were frequently used as a convenient reserve of grain supplies for current use, and by the eighth century, especially in southern China, the land levy was no longer stored in the reserve granaries, but was treated as a regular supplementary form of grain tax, and transported to the capital.⁷² The Tunhuang and Turfan documents, so far as I am aware, make no mention of this system, or of the reserve granaries, but the tax was certainly levied there, since the registers of correspondence frequently mention the registers of cultivated land (*ch'ing-miao pu*) which were designed as the basis for collecting the land levy.⁷³

⁶⁸ Virtually our only evidence that the *hu-shui* was ever enforced comes from the Turfan MSS. See Sudō Yoshiyuki, "Tōdai chūki ni okeru kozei no kenkyū" 唐代中期に於ける戸税の研究, *Tonkō Torohan Shakai-keizai shiryō*, II (1960), pp. 227-41, reprinted in revised form in his *Tō Sō Shakai-keizai shi kenkyū* 唐宋社會經濟史研究 (1965), pp. 521-59.

⁶⁹ See Ōtani MSS. 3473, line 23.

⁷⁰ See Sudō, *op. cit.* (note 68 above).

⁷¹ For a description of the *I-ts'ang* see *Financial administration*, pp. 32-3, and Balazs, "Beiträge zur Wirtschaftsgeschichte der T'ang-Zeit (618-906)", *MSOS*, 35 (1932), pp. 66-7.

⁷² See Hamaguchi Shigekuni 浜口重國, "Tō no Gensōchō ni okeru Kōwai jōkyōbei to chizei to no kankei" 唐の玄宗朝に於ける江淮上京米と地税との關係, *Shigaku zasshi*, 45, 1 (1934), pp. 78-97; 45, 2, pp. 221-54, and "Tō no chizei ni tsuite" 唐の地税について, *Tōyō gakuho*, 20, 1 (1932), pp. 138-48. Both are reprinted in his *Shin-Kan Zui-Tō shi no kenkyū* 秦漢隋唐史の研究 (1966), Vol. 2, pp. 897-945.

⁷³ See the transcriptions of these documents in Ogasawara, *op. cit.* (note 27 above), *passim*.

⁶⁶ On this system see Twitchett, *Financial administration*, pp. 24-9, and the translations of relevant legislation in *ibid.*, pp. 140-56, also the literature there cited.

⁶⁷ See *TLT*, 3, p. 37a.

Another type of granary, which also came under the control of the local service of Granaries, is very frequently mentioned in the Tunhuang and Turfan material. This was the "Ever-normal granary" (*Ch'ang-p'ing ts'ang* 常平倉) which was designed to regulate the fluctuation of grain prices by buying in grain at a price favourable to the farmer when there was a glut, and selling grain at less than the market price when there was a famine.⁷⁴ In 719 the government ordered that such granaries should be established in every prefecture of northern and central China, and earmarked funds amounting to from 1000 to 3000 strings of cash, according to the category of the Prefecture, as their working capital.⁷⁵ They are mentioned frequently in the Turfan registers of correspondence. Other Turfan documents in Berlin⁷⁶ show that they made loans of grain, at high rates of interest, to be repaid at harvest time. An edict of 740,⁷⁷ which later came in for harsh criticism,⁷⁸ also gave local authorities permission to sell grain on credit in times of shortage, payment being deferred until the harvest. It is not recorded whether such sales on credit carried interest, but it is most likely since certain of the Ōtani documents show that interest was charged when the authorities sold cloth on credit.⁷⁹

Although these granaries, like the Reserve Granaries, were under the management of the Prefectural service of Granaries, they were of such importance, and the possibilities of corruption in their operation so very great, that they were put specifically under the control of higher ranking officials. After 728 it was ordered that one of the chief assistant officials (*shang-tso* 上佐) in every Prefecture should be given sole charge and responsibility for them,⁸⁰ while later, in 764, each Prefecture was made to appoint a special commissioner for price regulating granaries and store-houses (*Ch'ang-p'ing ts'ang chi k'u shih* 常平倉及庫使)⁸¹

The importance of this system which these special administrative provisions underlines was not dependent upon the welfare aspects which have been overemphasized by modern scholars. It is often forgotten that price manipulations of the type envisaged by the 'Ever-normal granary'

⁷⁴ On this system see Balázs, *loc. cit.* (note 71 above). Imahori Seiji 今堀誠二, 宋代常平倉研究 "Sōdai Jōheizō Kenkyū" *Shigaku-zasshi*, 56, 10 (1946), pp. 1-70, 11 (1946), pp. 1-57, describes the more developed system under the Sung.

⁷⁵ See *CTS*, 49, pp. 7a-b; *THY*, 88, pp. 1612-13; *TFYK*, 502, p. 23a.

⁷⁶ See Niida Noboru, *Tō-Sō hōritsu monjo no kenkyū* (1937), p. 319 ff.

⁷⁷ See *THY*, 88, p. 1613.

⁷⁸ See *THY*, 88, pp. 1613-14, memorial from the Vice-President of the Court of Treasury, Chang Hsuan 張瑄.

⁷⁹ See Sudō, *op. cit.* (note 68 above); Ōtani MSS. 5803, 5802, 5824, 5825.

⁸⁰ See *CTS*, 49, p. 7b; *THY*, 88, p. 1613; *TFYK*, 502, p. 24b.

⁸¹ See *CTS*, 49, p. 8a; *THY*, 88, p. 1614; *TFYK*, 502, p. 26a. These should not be confused with the title *Ch'ang-p'ing [ts'ang] shih* held by the highest ranking financial officials such as Liu Yen 劉晏, indicating national responsibility for such policy. See *THY*, 87, p. 1590, etc.

system must have yielded a considerable profit, even when the institution was managed so as to fulfil its function of alleviating the hardship caused by excessive grain price fluctuations. Even when grain was purchased at above the current market price during a period of glut, and sold below market price in time of famine, the officials were still buying grain cheap and selling it dear.

Another field of activity in which the prefectural Service of Granaries was involved, and which again probably yielded considerable profits, was the supervision of markets, an extremely complex question of which I have published a detailed study elsewhere.⁸² Every Prefecture and all save the smallest Counties maintained an official market (*shih* 市) in which all commercial dealings were supposed to be conducted. The market was organized into "guilds" (*hang* 行) of traders in the same commodity, under the control of a Market Supervisor (*shih-ling* 市令) and an assistant, both officials "outside the current" of the lowest rank, and a *pi-shih* 壁師, a special duty man who acted as their contact-man with the guilds. They were to control all the activities of the market, and they also fixed acceptable market prices for every commodity at monthly intervals.⁸³ In late T'ang times they commonly charged a percentage tax on all transactions conducted through brokers (*ya-jen* 牙人).⁸⁴ Whether this was already practised in early T'ang times is unknown, but strict control of market activities and the ability to fix prices obviously offered the authorities an opportunity to dispose of surplus tax goods at a profit, and made the operation of such institutions as the "ever-normal granary" and "harmonious procurement" (*Ho-ti* 和糶 *ho-shih* 和市), that is requisition of goods at officially fixed fair value, all the easier.

It is possible to describe the basic principle of the "ever-normal granary" system as a form of officially approved speculation in the very unstable grain market, employing earmarked government funds as capital. This was not, however, by any means the only way in which official moneys were turned to profit. From the very earliest days of the dynasty certain funds in every prefecture, usually the sum of one year's money taxation, were designated as "funds of the public administration" (*kung-chieh ch'ien* 公麻錢) and entrusted either to special subordinate officials (*cho-ch'ien ling-shih* 捉錢令史) or to comparatively well-to-do households (*cho-ch'ien hu* 捉錢戶) to loan out at interest, the capital sum plus a fixed rate of

⁸² See Twitchett, "The T'ang Market System", *Asia Major* (N.S.), 12, 2 (1966), pp. 202-48.

⁸³ On price control policy see Twitchett, *loc. cit.*, and the secondary studies mentioned there, also an excellent later study Ikeda On 池田温, "Chūgoku kodai bukka no ichi kōsatsu" 中國古代物價の一考察, *Shigaku zasshi*, 77, 1 (1968), pp. 1-45; 77, 2, pp. 45-64.

⁸⁴ See *CTS*, 49, p. 9b; *THY*, 88, pp. 1614-15; *TFYK*, 502, pp. 26a-7a.

interest being returnable to the prefectural government by a specified date.⁸⁵

Evidence on the *cho-ch'ien* system as it was operated in the early years of the T'ang would suggest that it was at first designed to provide part of the money salaries of officials of the central government. It seems to have been provided as a substitute for the services of certain special duty men assigned as attendants to officials⁸⁶ who had customarily paid an exemption tax (*tsu-k'o* 贖課) rather than perform any actual duties. During the seventh century the *cho-ch'ien* system was suspended and reinstated on several occasions.⁸⁷ It would appear that at this period the capital sum allocated could be employed not only in simple loans at interest, but also for trading in the markets. Shortly after 650 the provision of such capital began to be made from the household levy (*hu-shui*) under the names of *kung-chieh pen-ch'ien* 公廩本錢, *kuan-t'ieh pen-ch'ien* 館貼本錢 or *chu-se pen-ch'ien* 諸色本錢, and this practice was continued until long after the An Lu-shan rebellion. The only period when it was discontinued was between 722 and 730, when officials' money salaries were paid directly from the money revenue from the household levy.⁸⁸

At first these funds were entrusted to the management of specially selected subordinate officials (*cho-ch'ien ling-shih*) who must have been provided with very considerable capital sums, at least 100 strings of cash, since they were expected to pay in 4000 cash per month in interest.⁸⁹ From 650 onwards, however, they were replaced by wealthy families of the higher household categories (*hu-teng*) who were appointed as *cho-ch'ien hu*, and given the responsibility of handling the *kung-chieh pen-ch'ien* funds as a form of special service (*se-i*).⁹⁰ In later times at least, and probably from the very beginning, they were also provided with a group of sureties (*pao-jen* 保人) who were responsible for seeing that they did not abscond.⁹¹

Like many other of the special services, the post of *cho-ch'ien hu* was as much a privilege for members of well-to-do households as an onerous obligation. Handling such considerable sums in official funds not only gave them an opportunity of making profits beyond the quota of interest required by the authorities, but also gave them exemption from all miscellaneous labour services (*tsa-yao* 雜徭) and from military service.⁹² According to an

⁸⁵ On the *cho-ch'ien* system see Chü Ch'ing-yüan 鞠清遠, *T'ang-tai ts'ai-cheng shih* 唐代財政史 (1943), pp. 126-32, and a more recent study Yokoyama Hiroo 横山裕男, "Tōdai no zokusenken ni tsuite" 唐代の捉錢戸について *Tōyōshi kenkyū*, 17, 2 (1958), pp. 73-88.

⁸⁶ On this system, see below.

⁸⁷ On the early stages of the system, see the material in *THY*, 91, pp. 1651-3

THY, 93, pp. 1675-6; *TT*, 35, p. 201a. See also Yokoyama, *op. cit.*, pp. 73-9.

⁸⁸ See *THY*, 91, pp. 1653-4; *TFYK*, 506, pp. 22-3a.

⁸⁹ See *WHTK*, 19, p. 185a.

⁹⁰ See *TT*, 35, p. 201a.

⁹¹ See *THY*, 93, p. 1677.

⁹² See *TFYK*, 507, p. 3b.

edict of 758 such people, and particularly those who handled large amounts of money on behalf of high provincial officials, were able to commit crimes without fear of being brought to trial, and to force people to accept loans.⁹³

The duties of *cho-ch'ien-hu* also called for the possession of considerable commercial skills, and we know that the post was frequently hereditary.⁹⁴ The designation of suitable persons was the responsibility of the prefectural Service of Granaries, which also had control over the market system. In the special duty registers from Tunhuang two *cho-ch'ien* are listed, both sons of officials (*p'in-tzu* 品子) and, although this may be a coincidence, both bearing surnames which were commonly borne by persons of Central Asian or Sogdian origin, as did the market supervisors in the same lists, and most of the residents in what appears to have been a Central Asian ghetto of merchants centred in one of the *hsiang* at Tunhuang.⁹⁵

The registers of correspondence from Hsi-chou contain many mentions of the system and its management by the Service of Granaries.⁹⁶ The payment of interest was due on the second day of each month, and an indication of the interest rates is given in another document from Turfan in which the fixed interest on a capital sum of 33,641 cash is specified as 1582 cash (4.7%) *per mensem* and 20,184 cash (60%) *per annum*.⁹⁷ Allowable interest rates on official loans declined steadily throughout the T'ang from 8% *per mensem* in 642 to 7% in 718 and 5% after 730. They were still further reduced to 4% *per mensem* in 823. The interest rate permitted on such loans of official funds was 1% *per mensem* higher than that allowed for private loans.⁹⁸ It is probable that the successive reduction in rates of interest was connected with the growth of alternative sources of credit. Certainly by the late eighth century the *cho-ch'ien hu* seem to have had rather a lean time, and we have frequent reports of their absconding,

⁹³ See *THY*, 93, pp. 1676-7.

⁹⁴ See *TFYK*, 507, pp. 3a-4a.

⁹⁵ See Nishimura Genyū, *Chūgoku Keizaishi kenkyū, Kindenseido hen*, pp. 568-70, Wang Yung-hsing 王永興, "Tun-huang T'ang-tai ch'ai-k'o-pu k'ao-shih" 敦煌唐代差科簿考釋 *Li-shih yen-chiu* (1957), 12, pp. 71-100. On the Sogdian merchant community at Tunhuang, see Ikeda On 池田温 "Hasseiki chūyō ni okeru Tonkō no Sogudo-jin shūroku" 8世紀中葉における敦煌のソグド人聚落 *Yūrajia bunka kenkyū*, 1, pp. 42-92.

⁹⁶ See Ōtani MSS. 3473, ii, line 1; 3475, line 21.

⁹⁷ See Ōtani MSS. 3500, Yokoyama, *op. cit.*, p. 86.

⁹⁸ On T'ang interest rates see Yang Lien-sheng, *Money and Credit in China* (1952), pp. 95-6; Niida Noboru, *Tō Sō hōritsu monjo no kenkyū* (1937), pp. 261-82; T'ao Hsi-sheng 陶希聖 and Chü Ch'ing-yüan 鞠清遠, *T'ang-tai ching-chi shih* 唐代經濟史 (1936), pp. 115-7; (the Japanese translation of this book by Mutsuhana Kenya and Okamoto Goichi (Tokyo 1942) includes additional notes to this section); Liu Hsing-t'ang 劉興唐, "T'ang-tai chih kao-li tai shih-yeh" 唐代之高利貸事業, *Shih-huo*, 1, 10 (1935), pp. 8-15. Huang Jan 恍然, "T'ang-tai kuan-min chieh-tai k'ao-lüeh" 唐代官民借貸考略, *Ching-huah Chou-k'an*, 43, 7/8 (1935). See also Yokoyama, *op. cit.*, pp. 85-7.

sometimes together with their sureties, because they were unable to meet their obligations.⁹⁹ They also seem to have steadily lost their privileged legal position.¹⁰⁰ But until the An Lu-shan rebellion at least interest rates were still high, and the *cho-ch'ien* system produced a steady, if comparatively minor, source of revenue in cash to provide for local expenditures.

We might describe the system of "funds of the public administration" (*kung-chieh pen-ch'ien*) then as a sort of endowed investment of official funds designed to produce a regular supplementary cash revenue for local administrations. In a similar way the government provided further endowment in the form of lands allocated to produce income in rents for each established official post.¹⁰¹ Similar types of landed endowment, designated *ch'ang-chu t'ien* 常住田 were of course commonly employed to provide a regular income in rents for Buddhist, and also for Taoist monastic communities.¹⁰² In the case of local official posts there were no less than three separate categories of such land.

The first of these was an endowment to cover the running expenses of the local administrative offices, known as "Lands of the public administration" (*kung-chieh-t'ien* 公廨田). These endowed lands ranged in extent from 40 *ch'ing* (4,000 *mou*) for a first class Government General down to 15 *ch'ing* (1,500 *mou*) for a third class Prefecture, and from 10 *ch'ing* down to 4 *ch'ing* for Counties, according to their administrative status. Similar endowments of land were provided to meet the current expenses of military garrisons (*chen* 鎮) and outposts (*shu* 戍), militia units (*che-chung fu* 折衝府), military colonies (*t'un-t'ien* 屯田) and customs stations (*kuan* 關).¹⁰³ Other special public lands were set aside for the relay and postal stations,¹⁰⁴ but since this amounted to a certain area per horse, this land was probably pasturage rather than endowed arable land producing an income in rents as Chü Ch'ing-yüan supposed.¹⁰⁵

The second form of such lands was "land pertaining to office" (*chih-fen t'ien* 職分田). Every established post (*cheng-yüan* 正員) in a local administration was endowed with an area of land corresponding with its formal rank (*p'in* 品), ranging from 12 *ch'ing* for officials of the second rank down

to 2 *ch'ing* 5 *mou* for officers of the ninth rank.¹⁰⁶ Similar grants were also made to local regional military officers. These lands did not belong to the incumbent of the established post, nor did he himself have any say in their management. They were managed by the local administration, and simply produced an income in the form of rents which went to form a part of the incumbent official's emoluments.¹⁰⁷ His relations with the *chih-fen t'ien* allocated to his post were paralleled by the arrangements for the fiefs of maintenance (*shih-shih-feng* 實食封) of the holders of noble titles. These "fiefs" were simply a specified number of households in a designated Prefecture, the tax revenues from which were earmarked as the "maintenance grant" for the noble.¹⁰⁸

A third form of lands for the use of officials was somewhat different from the categories already mentioned, for these were under the individual official's own management, instead of being administered by the local government. These were the allowances of lands in perpetuity (*yung-yeh* 永業) permitted to officials of the fifth and higher ranks over and above their normal entitlements under the *chün-t'ien* allocation system.¹⁰⁹ Very few local officials held office high enough for such entitlement, but honorary rank (*hsün* 勳) or nominal rank (*san-kuan* 散官) gave equal entitlement with substantive rank (*p'in*), and many local officials, particularly military officials, held such nominal or honorary titles. There has been much disagreement over whether these lands in fact constituted a grant, or whether they were simply an entitlement, an upper limit to which land might be purchased.¹¹⁰ The latter was certainly the case in areas where land was in short supply, and I incline to the view that these were not simple grants of land. The entitlements were in fact considerably greater than the land appertaining to office for a post of equal rank, which in itself is a clear indication, and the Tunhuang household registers show in fact that in the case of persons holding honorary or nominal ranks their holdings of land in this category were only a minute fraction of their very considerable entitlements.¹¹¹

No such doubts surround the lands of the public administration or the

⁹⁹ See *THY*, 93, p. 1676 ff. *TFYK*, 506, 507.

¹⁰⁰ Yokoyama, *op. cit.*, pp. 83-4.

¹⁰¹ For an excellent general account of this system, see Chü Ch'ing-yüan, *T'ang-tai ts'ai-cheng shih*, pp. 118-26. For a translation of the relevant passages of the *Statutes* governing such lands, see Twitchett, *Financial administration*, pp. 132-4.

¹⁰² See Twitchett, "Monastic estates in T'ang China", *Asia Major* (N.S.), 5, 2 (1956), pp. 123-46.

¹⁰³ See *TT*, 35, p. 202; *TLT*, 3, pp. 33b-34a; *WHTK*, 65, p. 592a.

¹⁰⁴ See *TT*, 2, p. 16b; *TFYK*, 495, p. 23a.

¹⁰⁵ Chü, *op. cit.* (note 101), pp. 125-6. I myself would prefer to read the passage which he cites from Yuan Chen's "T'ung-chou tsou chün-t'ien chuang" 同州奏均田狀 and understands as descriptive of the system, as a description of the abuse of the system.

¹⁰⁶ *TT*, 2, pp. 16a-b; *TT*, 35, pp. 202b-c; *WHTK*, 65, pp. 592a-b; *TFYK*, 505, p. 18a; *THY*, 92, p. 1659; *TLT*, 3, pp. 34a-b. See also the Tunhuang MS. Fonds Pelliot Touen-houang P. 2504.

¹⁰⁷ See Chü, *op. cit.*, pp. 118-24; Twitchett, *Financial administration*, pp. 133-4.

¹⁰⁸ On such fiefs of maintenance, see Niida Naboru 仁井田隆, "Tōdai no hōshaku oyobi shokuhō sei" 唐代の封爵及び食封制, *Tōhō gakuho* (Tokyo), 10, 1 (1939), pp. 1-64; Ho Ch'ang-chün 賀昌霖, *Han-T'ang-chien feng-chien t'u-ti suo-yu-chih hsing-shih yen-chiu* 漢唐間封建土地所有制形式研究 (Shanghai, 1964), p. 397 ff.

¹⁰⁹ See *Financial administration*, pp. 126-7. Cf. *TLT*, 3, pp. 32a-33a; *TT*, 2, pp. 15c-16a; *TFYK*, 495, pp. 21b-22a.

¹¹⁰ See *Financial administration*, p. 4, and notes 28-32, p. 202.

¹¹¹ *Ibid.*, p. 8; Niida *Tō Sō hōr itsu monjo no kenkyū*, p. 757 ff.

lands pertaining to office. They were administered by the Prefectural or County authorities, and rented out to tenant farmers who cultivated them and paid a share of the crop after harvest.¹¹² Rents were not particularly onerous by contemporary standards.¹¹³ An edict of 731 prohibited the collection of rents in excess of 6 *tou* per *mou*, or of more than 2 *tou* from uncultivated lands.¹¹⁴ In the eighth century rents of up to 1 *shih* were commonplace. In addition to the grain rent, it was also customary, although strictly speaking illegal, to collect additional rent in kind such as a mulberry levy (*sang-k'o* 桑課) in the silk-producing provinces of the north-east, and a levy on fruit trees.¹¹⁵ Such supplementary forms of rent were again forbidden, without success, by an edict of 741.¹¹⁶

Chü Ch'ing-yüan, whose account remains the best study of such official lands, has made a very rough calculation of the total acreage of lands pertaining to office and lands of the public administration for the whole empire, which he reckons to have amounted to between 200,000 and 300,000 *ch'ing*.¹¹⁷ Although this figure is nothing more than an educated guess, such lands must nevertheless have occupied an appreciable proportion of the total cultivated land of the empire.

In the special environmental circumstances of Hsi-chou, in Turfan, such official lands certainly seem to have accounted for a very high proportion of cultivated lands. The numerous surviving fragments of lists of lands and their cultivators (*tien-jen* 佃人), usually drawn up by the canal supervisors (*yen-t'ou*), include a high proportion of parcels of lands in these categories.¹¹⁸ Among them are at least two cases where "land pertaining to office" of a county magistrate was cultivated by the official himself (or rather cultivated in his name by subordinate members of his household), and others where the tenant-cultivator was a slave.¹¹⁹ The rents, which are called either *tsu* 租 or *ti-tsu* 地租 were between 2.5 and 6.5 *tou* per *mou* and were collected either in millet or in beans.¹²⁰ One document mentions the rent of a parcel of "land of the public administration" being paid in cash, and also gives details of the cost of hiring labour to work the plot, this labour also being paid in cash.¹²¹ The parcels of land mentioned are, however, mostly very

small, and it is impossible to decide whether the local administration in Hsi-chou had the full quota of such official lands.

These types of official lands are also mentioned in the registers of official correspondence from Turfan, and from these it is clear that their administration was the responsibility of the Service of Granaries, which also collected the rents.¹²² It would also appear that some at least of the lands of the Military Colonies in the area were also let out to tenants who paid rent to the authorities in much the same way.¹²³ It was of course quite normal in late T'ang times for Military Colony lands to be exploited in this way, but before An Lu-shan's rebellion most colonies were still actually worked by the troops themselves, and there are quite a few documents from Turfan and Tunhuang showing the system in operation.¹²⁴ Rents collected from the tenants on *T'un-t'ien* land were presumably earmarked for the use of the local military establishment.

It is almost impossible to make an estimate of the revenue which the average Prefecture or County received from these sources. Obviously this differed widely in accordance with the size, population and wealth of the district, and with the relative effectiveness of the local administration. The following are very hypothetical estimates of the revenue which might be expected, in accordance with the strict letter of the statutes, by a Prefecture of the second rank (*Chung-chou*) and by a County of the second rank (*Chung-hsien*).

(a) PREFECTURE OF THE SECOND RANK (CHUNG-CHOU)

1. <i>Kung-chieh t'ien</i> 20 <i>ch'ing</i> (2,000 <i>mou</i>)		
rent computed at 5 <i>tou</i> per <i>mou</i>	1,000	<i>shih</i>
2. <i>Chih-fen t'ien</i>		
Prefect (rank 4:2)	8	<i>ch'ing</i>
<i>Pieh chia</i> (rank 5:2)	7	<i>ch'ing</i>
<i>Chang-shih</i> (rank 6:1)	5	<i>ch'ing</i>
<i>Ssu-ma</i> (rank 6:2)	5	<i>ch'ing</i>
<i>Lü-shih ts'an-chün-shih</i> (rank 8:1)	3	<i>ch'ing</i>
<i>Lu-shih</i> (rank 9:3)	2.5	<i>ch'ing</i>
6 <i>Ts'ao ts'an-chün-shih</i> (rank 8:2)	18	<i>ch'ing</i>
3 <i>Ts'an-chün-shih</i> (rank 9:2)	7.5	<i>ch'ing</i>

Total 56 *ch'ing* (5,600 *mou*)

rent computed at 5 *tou* per *mou* 2,800 *shih*

¹¹² See *TLT*, 3, p. 34b; *TT*, 2, p. 16b; *TT*, 35, p. 202c; *WHTK*, 65, p. 592b.

¹¹³ In the late eighth century Lu Chih, *Lu Hsüan-kung Han-yüan chi*, 22, pp. 27a-30a, *CTW*, 465, p. 25a, reckoned that grain rents around Ch'ang-an often rose to 1 *shih* per *mou*, a figure which is also mentioned in connexion with the Chiang-nan region.

¹¹⁴ See *THY*, 92, p. 1669.

¹¹⁵ See *THY*, 92, p. 1670.

¹¹⁶ See *THY*, 92, p. 1670.

¹¹⁷ Chü Ch'ing-yüan, *T'ang-tai ts'ai-cheng shih*, p. p. 125-6.

¹¹⁸ See Sudō Yoshiyuki, *Tō Sō shakai-keizaiishi kenkyū* (1965), pp. 5-40, 41-51.

¹¹⁹ Sudō, *op. cit.*, p. 42; Ōtani MSS. 2851, 2846.

¹²⁰ Sudō, *op. cit.*, pp. 82-91; Ōtani MSS. 1305, 5831.

¹²¹ See Ōtani MSS. 4936.

¹²² See the texts published in Ogasawara, *op. cit.* (note 27 above), *passim*.

¹²³ See Ōtani MSS. 3473, i; 4915.

¹²⁴ See Twitchett, "Lands under state cultivation under the T'ang", *Journal of economic and social history of the orient*, 2, 2 (1959), pp. 162-203; 2, 3, pp. 335-6.

3. *Kung-chieh ch'ien*

The population of a *Chung-chou* was from 25,000 to 40,000 households. One year's *hu-shui*, taken at the national average estimated at 250 cash by Tu Yu, would thus be between 6,000 and 10,000 strings of cash.

With this sum as capital (*Kung-chieh pen-ch'ien*) annual interest at 5% *per mensem* would amount to between 3,600 and 6,000 strings of cash.

4. *Hu-shui*

Estimated on the above basis: 6,000 to 10,000 strings of cash.

(b) COUNTY OF THE SECOND RANK (CHUNG-HSIEN)

1. *Kung-chieh t'ien* 8 *ch'ing* (800 *mou*)
rent computed at 5 *tou* per *mou* 400 *chih*

2. *Chih-fen t'ien*

Magistrate (rank 7:1) 4 *ch'ing*

Ch'eng (rank 8:2) 3 *ch'ing*

Chu-pu (rank 9:3) 2.5 *ch'ing*

Wei (rank 9:4) 2.5 *ch'ing*

Total 12 *ch'ing* (1,200 *mou*)

rent computed at 5 *tou* per *mou* 600 *shih*

3. *Kung-chieh ch'ien*

The population of a *Chung hsien* was from 3,000 to 6,000 households. One year's *hu-shui*, taken at the national average estimated at 250 cash by Tu Yu, would thus be between 750 and 1,500 string of cash.

With this sum as capital (*Kung-chieh pen-ch'ien*) annual interest at 5% *per mensem* would amount to between 450 and 900 strings of cash.

4. *Hu-shui*

Estimated on the above basis: 750 to 1,500 strings of cash.

Note: In these estimates the full amount of *hu-shui* is included both under the prefecture and the county. In fact, of course, it must have been apportioned between the two, but there is no evidence to suggest the basis upon which this was done.

To these figures must be added whatever the Board of Finance permitted the local authorities to retain for local expenditure out of the regular tax revenues, and various types of levies in kind. There was clearly a not inconsiderable, though hardly a very large, annual revenue available to the Prefect or Magistrate from which to underwrite the expenses of their administration. Their most valuable local resource, however, was probably

neither simple direct taxation, nor the income from investments in land and official funds, but was the availability of labour and special services through the very complex system of *corvée*.

There was a very wide variety of labour services in T'ang times, which are far from perfectly understood,¹²⁵ but basically there were three types. Firstly there was simple general *corvée* labour, to which all men were liable as a part of their regular fiscal responsibility. There were two basic categories of labour; "regular *corvée*" (*cheng-i* 正役) under which all adult tax-payers were required to perform 20 days' labour per annum on behalf of the central government,¹²⁶ and "miscellaneous *corvée*" (*tsa-yao* 雜徭) under which all adult and young men were liable to perform labour on behalf of the local authorities.¹²⁷ The regular *corvée* was, it seems, in fact rarely levied, and was replaced by the regular payment of a tax (*yung* 庸) in lieu which was theoretically levied in order to hire a substitute.¹²⁸ Miscellaneous *corvée*, on the other hand, was still imposed,¹²⁹ and was the primary source of labour available to the Prefect or Magistrate in undertaking construction or repair works.¹³⁰ In theory men employed in this type of *corvée* labour were supposed to be self-supporting,¹³¹ but in fact, to

¹²⁵ There is a very large literature on this subject, not all of it very lucid. The classical studies on the subject by Hamaguchi Shigekuni 漢口重國, "Tō ni okeru ryōzei-hō-izen no yōeki rōdō" 唐に於ける兩税法以前の徭役労働, *Tōyō gaku*, 20, 4 (1933), pp. 567-98; 21, 1, pp. 66-90; "Tō ni okeru zatsuyō no kaishi nenrei" 唐に於ける雜徭の開始年録, *Tōyō gaku*, 23, 1 (1935), pp. 65-74; "Tō ni okeru zatsuyō no gimu nengen" 唐に於ける雜徭の義務年限, *Rekishigaku kenkyū*, 8, 5 (1938), pp. 2-13, are reprinted in the author's *Shin-Kan Zui-Tō shi kenkyū* (1966), pp. 515-80, together with a short new study "Tō no zatsuyō no gimu-nissū ni tsuite" 唐の雜徭の義務日数について (*ibid.*, Vol. 2, pp. 980-7). Professor Hamaguchi has very recently returned to this subject in a useful article on the *Po-chih* 白直 category of special service, "Tō no Haku-jiki to zatsuyō no moromoro no tokutei no ekimu" 唐の白直と雜徭と諸々の特定の役務, *Shigaku zasshi*, 78, 2 (1969), pp. 1-22. An excellent and lucid statement of the problem is in Miyazaki Ichisada 宮崎市定, "Tōdai fukki-seido shinkō" 唐代賦役制度新考, *Tōyōshi kenkyū*, 14, 4 (1955), pp. 1-24. Another perceptive account is in Chū Ch'ing-yüan, *T'ang-tai ts'ai-cheng shih*, pp. 102-18. Finally there is a long list of highly polemical articles on the subject by Sogabe Shizuo 曾我部静雄 developing the ideas first expressed in his "Kindenbō to sono zeiki seido" 均田法とその税役制度 (Tokyo, 1953), but these have not won wide acceptance.

¹²⁶ *CTS*, 48, p. 3a; *TFYK*, 487, p. 16b; *THY*, 83, p. 1531; *TT*, 6, p. 33c; *TLT*, 3, p. 35b-6a.

¹²⁷ *THY*, 83, p. 1530; *TLT*, 3, p. 35a; *CTS*, 43, p. 7b, where in place of *tsa-yao* the term *k'o* 課 is employed.

¹²⁸ The *Ryō-no-shūge*, 13, p. 392, cites in its commentary a rule, lost in all the T'ang sources which survive, permitting the taxpayer to send a retainer or slave as a substitute. See *Financial administration*, pp. 333-4 (note 5). The term *yung* 庸 is usually held to stand for the homophone word *yung* 傭 "to hire".

¹²⁹ See *Financial administration*, p. 25, note 14, p. 236.

¹³⁰ Unlike other taxes, miscellaneous *corvée* was levied not only upon taxable male adults, but also on young males (*chung-nan* 中男) from 16 years upwards. This is clear from the selective service registers from Tunhuang.

¹³¹ See *Financial administration*, p. 124 (art. 5 and note).

judge by the large number of mentions in the registers of correspondence and other documents from Turfan and Tunhuang, the local authorities (again through the Service of Granaries) seem to have provided them with rations.

The two other types of labour service were of far greater importance, for these involved the provision for local administrations of a wide range of minor functionaries, official underlings and servants through the system of "selective employment" (*ch'ai-i* 差役).¹³² Such special duties were known as *se-i* or *fan-i* and most of them involved regular recurrent periods of service, usually amounting to two months' service in any one year. There were immense numbers of such special duties – in 734 no less than 220,294 superfluous posts of this kind were abolished by a single legislative act – and it would appear from the surviving registers of selective services from Tunhuang¹³³ that a not inconsiderable proportion of the entire male population held some special duty.

Such special duties fall into two general categories. Firstly there were those which involved the performance of real duties, and secondly there were those which involved nothing in particular and which were usually commuted into a money payment (*tsu-k'o* 贖課), just as the "regular corvée" was commuted into the *yung* tax.¹³⁴ This was the common practice with the many posts of personal attendants to various local officials (*po-chih* 白直, *chih-i* 執衣, *fang-ko* 防關 etc.), which formed a regular "labour

¹³² It is perhaps better to consider, as does Hamaguchi, in his most recent study "Tō no hakujiki to zatsuyō to moromoro no tokutei no ekimu" (see note 125), that special duties (*se-i*) were in fact a specialized form of miscellaneous corvée, since special dutymen were automatically exempted from miscellaneous corvée. On the general system of selective impositions (*ch'ai-k'o* 差科) of which selective employment (*ch'ai-i*) was only one component, see Matsunaga Masao 松永雅生, "Tōdai no 'ka' ni tsuite" 唐代の課について, *Shien* (Kyūshū), 55 (1953), pp. 71-96; "Tōdai saeki kō" 唐代差役考, *Tōyō shigaku*, 15 (1956), pp. 17-41; "Ryōzeihō-izen ni okeru Tōdai no saka" 兩税法以前に於ける唐代の差科, Part 1; *Shigematsu sensei kōki kinen Kyūshū daigaku Tōyōshi ronsō* (Fukuoka, 1957), pp. 295-315; Part 2: *Tōyō shigaku*, 18 (1957), pp. 1-41.

¹³³ These documents were first published by Naba Toshisada 那波利貞, "Seishi ni kisai saretaru Dai Tō Tempō-jidai no kosū to kōsū to no kankei ni tsukite" 正史に記載せられたる大唐天寶時代の戸数と口数との關係に就きて, *Rekishi to chiri*, 33, 1 (1934), pp. 47-82; 33, 2 (1934), pp. 10-40; 33, 3 (1934), pp. 16-50; 33, 4 (1934), pp. 25-57. They were identified by Naba and later scholars as "*ch'ai-k'o pu*" 差科簿, a term which occurs in some Turfan MSS., for example Ōtani MSS. 3479. The documents have more recently been subjected to detailed analysis by Wang Yung-hsing 王永興, "Tun-huang T'ang-tai ch'ai-k'o-pu k'ao-shih" 敦煌唐代差科簿考釋, *Li-shih yen-chiu*, 1957, 12, pp. 71-100, and in an extremely important study by Nishimura Genyū, first published in 1960, but included in revised form in his recent *Chūgoku keizaiishi kenkyū - Kindenseido hen* (1968), pp. 467-706.

¹³⁴ See Chū Ch'ing-yüan, *T'ang-tai ts'ai-cheng chih*, pp. 102-118; Miyazaki, "Tōdai fueki-seido shinkō" (see note 125). Very important evidence on this system is included in the *Shui-pu shih* 水部式 fragment discovered at Tunhuang. See Twitchett, "The fragment of the T'ang ordinances of the Department of Waterways discovered at Tunhuang", *Asia Major*, 6, 1 (1957), pp. 50-5, 57.

component" of the officials' emoluments. Even the holders of more substantial special duties could usually escape the actual performance of his duties by paying *tsu-k'o*, which was normally a sum of 1,500 to 2,500 cash per annum.¹³⁵

In addition to straightforward special duties which could be performed by ordinary tax-payers on recurrent two-month turns of duty, there were other more specialized duties which had to be performed by permanent personnel or by trained specialists. There were a good many such posts connected with the central administration, and in such cases a tax-payer from one of the higher categories was assigned to be responsible for the annual payment of maintenance (*tsu-chu* 資助) on his behalf. The householder providing this grant was designated as a *t'ieh-ting* 帖丁.¹³⁶ How much their annual payment amounted to is unknown, and the whole system is completely unknown outside the Tunhuang material. In the field of local administration too there were certain tasks which were at first envisaged as being performed by men appointed through selective labour service, but for which permanent employees or hired labour proved more effective. The most important of these tasks was the transportation of taxes to the capital, an onerous responsibility involving considerable risks which might take several months to complete. In such cases the expense of hiring men to undertake transportation was met by levying a small supplementary tax, graded according to the category of households, as necessary.¹³⁷

Local government recruited a wide variety of staff through the system of selective special duties. Special dutymen staffed the entire sub-bureaucratic organization which controlled the countryside (*li-cheng*, *ts'un-cheng yen-t'ou* etc.) They also provided the minor staff of the County and Prefectural *yamen*; the Tunhuang registers include clerks (*shih*), market supervisors (*shih pi-shih*) and gaolers (*tien-yü*), and presumably the other minor posts in local government, the storekeepers (*fu*), file-clerks (*chang-shih*), lictors (*wen-shih*) and so forth were appointed in this way.¹³⁸ Such personnel, however, must, at least in the case of the clerical staff, have been full-time employees – obviously such duties, which included not only routine paperwork but also writing actual decisions, cannot have been performed by temporary staff working a recurrent annual two months of duty. The village headmen too must have been permanently in office. It is not clear whether personnel in such permanent posts were paid maintenance or were simply supported by their households. There is no evidence either way.

¹³⁵ See Hamaguchi, *op. cit.* (*Shigaku zasshi*, 78, 2 (1969)).

¹³⁶ See Twitchett, *op. cit.* (note 134), pp. 51-2, notes 65, 69.

¹³⁷ See Chū Ch'ing-yüan, *op. cit.*, p. 155. See also *TLT*, 3, pp. 45a-b, and Twitchett, *Financial administration*, pp. 304-5, note 24.

¹³⁸ See Nishimura, *op. cit.* (n. 131), pp. 547-84.

A further complication is the precise relationship between the system of selective services and the locally resident officials "outside the current" (*liu-wai*) holding the lowest ranks. The material in *T'ang liu-tien* and *T'ung-tien*¹³⁹ on such lower echelons of the local bureaucracy is not easily reconciled, and the question is further complicated by the Tunhuang registers which include among the holders of selective service posts some titles, for example *Lu-shih* and local teachers *Po-shih*, which were in theory at least low-ranking official posts carrying official rank (*p'in*).¹⁴⁰

The Tunhuang registers also include large numbers of men designated for various types of military duty, and there can be no doubt that military service, which was also decided on the selective principle, was an extremely onerous burden on the people, especially in this type of frontier area.

However, it was generally considered that selection for a special duty, though not selection for military service, was an advantage rather than a burden. Most of these duties were imposed on members of the better-off households, often upon persons with some special skill or competence, and there was a limit upon the number of persons in any household who might be designated. If the taxpayer preferred to pay commutation (*tsu-k'o*), 2,000 cash was no great sum for a prosperous household. In return, the advantages which designation for special service conferred were considerable, chief among them being exemption from miscellaneous corvée and from military service.¹⁴¹ In the Tunhuang registers of selective special services it is possible to compare the numbers of honorary military officers (*hsün-kuan*) who actually did duty at the Prefecture (*Chün-shang* 郡上) with those who paid commutation in lieu (*na-tzu* 納贖). Although the sample is small, those paying commutation outnumber those actually performing duty by almost two to one.¹⁴² Unfortunately no comparable materials have come to light regarding men designated to posts in the civil administration.

Such a system of recruitment of low-grade assistant staff for local administration thus provided the Prefect or Magistrate with a considerable body of personnel at next to no cost. In a Government General of the second class, like Turfan, for example, there was a regular establishment of 114 such posts. Like the contemporary Militia system (*Fu-ping*), which was designed to provide a self-supporting military force, the system of special duties was designed to provide a self-supporting assistant staff at no expense to the central authorities. Again as in the case of the Militia system, the institution was found not to function very effectively, and there was a

¹³⁹ See *TT*, 33; *TLT*, 30.

¹⁴⁰ See Nishimura, *op. cit.*, pp. 547-50.

¹⁴¹ This is clear from the *Shui-pu shih* fragment. See Twitchett, *loc. cit.* (note 134 above).

¹⁴² See Nishimura, *op. cit.*, pp. 667-8.

steady movement during T'ang times in the direction of professionalism, and the replacement of many functions formerly performed by special duty men by paid functionaries whose stipends were paid by the imposition of additional taxation. But this movement towards specialized professionalism is an exceedingly complicated matter, for which the evidence is scanty, and largely falls outside the scope of this study since, unlike the change towards long-term professionalism in the military establishment, which was all but completed by the 730's, the change in local civil administration seems mainly to have taken place after the An Lu-shan rebellion. It is additionally complicated by the fact that the system of selective special duties itself accommodated the possibility of employing many persons who were virtually full-time professionals with special knowledge, experience and administrative skills.

This then was the situation of the T'ang local official in the financial field, so far as it is possible to reconstruct it from the very fragmentary materials at our disposal. Just where should we look for the essential factors in his comparative independence of action? Was it in the organization of supervision by higher authority, which was certainly lax by the standards of later dynasties? Was it rather in the lack of detailed legal rules governing every aspect of his everyday business, such as hamstringing the local Magistrate in Ch'ing times? Or were such very detailed rules of procedure actually drawn up, for example in the *li* 例 and *pieh-shih* 別式, and since lost? Was it in the various types of revenue which were at his immediate disposal without more than a very general approval of the way in which they might be expended being required? Or was it connected with the provision of a large local staff, recruited at minimum expense through the system of selective special services from the more well-to-do local families, in contrast to the later situation where a Magistrate had to maintain his own personal secretariat and pay the stipends of a paid staff of permanently depressed clerks out of his own resources?

No one of these factors alone will provide a convincing answer, though probably all of them played some part. However, I think it would be quite misleading not to take account of two additional, much more intangible, but nevertheless important factors. The first of these is the much more free and easy atmosphere of T'ang administration in comparison with later times. The T'ang bureaucracy, by setting strict limits on the fields of activity in which it was willing to intervene, appears to have been an efficient machine. But it left far more scope for individual decision, on grounds of expediency and common sense pragmatism, than did the more centralized governments of later dynasties. Even at court the atmosphere was far more relaxed than at any later period, and ministers addressed the throne with a freedom and familiarity which would in Ming or later times have led to immediate punishment or execution.

Secondly it is important that we take account of a rather more specific question, that of the contemporary attitudes towards service in local administration, and towards the responsibilities of the local official. This is a subject which is abundantly documented, and deserving of a detailed investigation. I suspect that such an investigation would support the general impression that the T'ang Prefect or Magistrate was *expected* to play a role less subservient to central direction, more independent and decisive, and more concerned with the protection of *local* interest than his successor in recent centuries.

Without bearing these much broader issues in mind, it is I think somewhat misleading to explain the comparative freedom of action of T'ang local administrations on purely institutional grounds.