

## 光緒前期戶部整頓財政中的 規復舊制及其限度

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光緒前期二十餘年，國家擺脫大規模戰爭的困擾，步入承平發展時期。在國庫空虛的背景下，戶部為整頓和擴張財政，在清理州縣官員職務積虧、加強錢糧奏銷考成等方面，均採取空前嚴厲的整飭措施，頻繁動用處分則例，嚴劾違紀官員，並出臺新的防範措施，使長年積虧的財政出現轉機，錢糧奏銷與考成也在相當程度上規復了舊制，並使其成效有所提高。

在整頓財政的過程中，戶部一方面不斷重申昔年延續下來的規制和律例，另外一方面，在權衡時弊和應對現實問題時，也制訂了一些行之有效的新規章和新做法，藉此規復奏銷舊制，供給了王朝行政運行所需要的最低限度的財源。

相對於錢糧奏銷制度來說，解協餉制度的規復成效比較有限，但也並非乏善可陳。較之光緒朝之前，京餉籌解的成效明顯好轉；實施中央專項經費制度，與傳統的解協餉制度混合運作；陝甘協餉難題藉著高壓政令獲得解決等，均屬顯例。然而，從蒐集、審讀有關文獻的情形來看，其回歸舊制的難度更甚於前者。民國迄今，學者對光緒朝財政制度所形成的負面看法，估計與協餉制度捉襟見肘、難以正常運轉的現象不無關係。協餉制度規復的難度較大，原因十分複雜，概而言之，「地方財政」格局的形成是一個要因。它是中央與地方財政關係變化的一個產物，顯示出過去大一統財政已趨向式微，疆臣重京餉、輕協餉的心態，無不與「地方財政」格局有所關聯。規復解協餉舊制與規復錢糧奏銷舊制所需條件相差較大，故規復與革新的操作程式相當不同，規復限度方面的差異亦根源於此。

規復舊制過程中，清廷上層、外省督撫、藩司以及州縣官員三個層面之間，互有牽制；在財政影響範圍上，三者各有不同。就光緒朝前期的財政整頓過程來看，清廷欲回歸舊制，督撫、藩司僅為整飭目標之一，對於府廳州縣官員的有效監控實不容忽視。清廷雖已體認這一問題的嚴重性，然終未能採取與「新變局」相適應的

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長期有效的制度更替措施，無論回歸舊制，還是革新成法，戶部在「努力」與「能力」方面均受諸多束縛。

關鍵詞：光緒前期 奏銷制度 錢糧考成 解協餉制度 清理積虧

## The Ministry of Revenue's Financial Rectification Measures in the Early Years of Emperor Guangxu's Reign: Between Restoration and Innovation

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During the first twenty years of Emperor Guangxu's reign, China had extricated itself from the trouble of large-scale wars and embarked upon a period of peaceful development. Due to deficits in the national treasury, the Ministry of Revenue adopted drastic measures of unprecedented scale to readjust and improve its finances, such as liquidating the magistrates' accumulated debts and auditing the provincial expenditures of land tax and tribute grain. While disciplinary measures were frequently applied and transgressing officials severely punished, new precautionary measures were also enacted. The accumulated deficit thus began to diminish, and the old regulations of accounting and auditing of land tax and tribute grain were to a large extent restored.

During its financial rectification, the Ministry of Revenue continually reaffirmed the old regulations, and simultaneously implemented new effective regulations to rectify financial wrongs and deal with practical problems. With the restoration of the old regulations of accounting and auditing land tax and tribute grain, the royal court was able to procure the minimum of financial resources needed to run its administration.

Compared with the restoration of the regulations of accounting and auditing land tax and tribute grain, those regulations stipulating inter-provincial transfer payments through the central court were effective only to a limited extent, even though these regulations were not completely without merits. Some typical examples are as follows: The provincial payments to the court were more effectively implemented than before Emperor Guangxu's reign. Moreover, a system of payment into a special central fund was established, as a cooperating policy to the traditional inter-provincial transfer payments. Furthermore, the problem of lateral appropriations to Gansu and Shanxi was settled by high-handed decrees. However, as the collected documents reveal, the difficulties of restoring these regulations were even more grave than before. Since the republican era, many scholars have formed a negative view about the financial situation

during Guangxu's reign, and this view is largely based on the lateral appropriations to other provinces, an unworkable system bereft with problems even during other historical periods. The restoration of the inter-provincial transfer payments was extremely difficult and faced a number of obstacles. Although the reasons are complex, the core problem lay mainly in the formation of a "local financial structure." As a result of the changing financial relations between the central court and the localities, the prestige and power of the old, unified financial system receded. The magistrates' reluctance to submit provincial payments to the court as well as the underestimation of inter-provincial payments to the court were all emblematic of the emergence of a "local financial structure." Since the restoration of the old system of inter-provincial transfer payments required different measures than the restoration of the old accounting and auditing of land tax and tribute grain, the implementation of financial restoration and renovation processes were very different, creating enormous differences in achievements.

In the process of restoring the old regulations, three kinds of officials, namely the senior court officials, provincial satraps and inspectors, and local magistrates, mutually curbed each other's since each exerted a different financial influence. With regards to the financial rectification process during the early years of Emperor Guangxu's reign, the royal court of the Qing dynasty wanted to restore the old regulations, and the provincial satraps and inspectors were only one of the targets of rectification. The efficacy of these old regulations for supervision over local junior officials should not be neglected. Although the royal court of the Qing dynasty recognized the severity of the problems, it never adopted any long-term, effective measures in accord with the "new changes" to substitute for the old regulations. Regardless of whether the Ministry of Revenue attempted to restore the old regulations or improve the existing ones, its initiative and administrative ability were severely fettered.

**Keywords: early years of Emperor Guangxu's reign, the accounting system of provincial expenditure, auditing the provincial expenditure of land tax and tribute grain, the system of inter-provincial transfer payments through the court, liquidating the accumulated debts**