

# Modern China

<http://mcx.sagepub.com>

---

## **Fee-Taking, Salary Reform, and the Structure of State Power in Late Qing China, 1909-1911**

Paul C. Hickey

*Modern China* 1991; 17; 389

DOI: 10.1177/009770049101700303

The online version of this article can be found at:

<http://mcx.sagepub.com>

---

Published by:



<http://www.sagepublications.com>

**Additional services and information for *Modern China* can be found at:**

**Email Alerts:** <http://mcx.sagepub.com/cgi/alerts>

**Subscriptions:** <http://mcx.sagepub.com/subscriptions>

**Reprints:** <http://www.sagepub.com/journalsReprints.nav>

**Permissions:** <http://www.sagepub.com/journalsPermissions.nav>

**Citations** <http://mcx.sagepub.com/cgi/content/refs/17/3/389>

# *Fee-Taking, Salary Reform, and the Structure of State Power in Late Qing China, 1909-1911*

Paul C. Hickey  
*Franklin and Marshall College*

The inadequacy of salaries for government officials was one of the defining characteristics of the bureaucratic system of late imperial times. Because salaries failed to cover the real costs of obtaining and holding office, officials, as a matter of course, resorted to collecting fees (*guifei* or *lougui*) from their subordinates or the people in their jurisdictions. Such fees were not prescribed in legal statutes and thus were not incorporated into the accounting procedures of the central state. Accordingly, fees constituted an informal sector of state finance that was beyond the control of the central government's financial organs. On occasions when the central state sought to strengthen its control over public finance, it was natural for fee-taking and the system of bureaucratic salaries to become the target of reform efforts.

This article examines fee-taking and salary reform in the context of the Qing dynasty's financial centralization efforts between 1909 and 1911. Because salary reform was a key component of this financial centralization process, a study of salary reform can help us understand the nature of the late Qing financial reforms and their results. At the same time, an examination of fee-taking and salary reform will reveal some fundamental characteristics of the late imperial state on the eve of its demise, and will show why it posed such great obstacles to the creation of a modern, centralized state.

*THE 1909 FINANCIAL REFORMS*

In January 1909, the Qing court authorized a series of centralizing financial reforms that had been proposed by the Finance Ministry (*duzhibu*). These reforms were part of the Qing government's ongoing effort to modernize through adoption of a system of constitutional government, a formula for modernization that entailed the creation of a centralized state. The part of this formula that was being addressed in 1909 was the development of a budgetary process for government finance. A budgetary system was intended to replace the old system of public finance that, mostly in accord with long-standing precedents, allocated specific sources of revenue for specific expenditures, creating a patchwork of intra-bureaucratic transfers of funds that the central state could not easily monitor. With the development of a budgetary process, the central state sought a complete and accurate knowledge of government finance throughout China. Such knowledge would enable the Beijing government to plan for the best use of its revenues and strengthen its control over the financial resources needed to pay for indemnities and modernizing reforms, particularly the establishment of new armies and schools, which had been a top priority since the turn of the century.

The centralized budgetary system planned by reformers entailed institutional changes to guarantee that the true state of public finance would be uncovered and the budget would have a basis in fact. Accordingly, in each provincial capital, the Finance Ministry established Financial Reform Bureaus (*qingli caizhengju*), which were responsible for investigating provincial finances and reporting their findings to the Finance Ministry. Each bureau was staffed by a mixture of officials already serving in the provincial capital, including the provincial treasurer, and two financial supervisors (*jianli guan*), who were appointed by the Finance Ministry. These financial supervisors were the key to the effectiveness of the Financial Reform Bureaus, for presumably they were independent of existing bureaucratic interests in the provinces and could be counted on to report truthfully to the Finance Ministry in cases where provincial officials might otherwise be inclined to withhold data.

A crucial component of this centralization of state finance, and the focus of this article, was a reform of the system of bureaucratic salaries, whose inadequacy had led to fee-taking and other practices that were incompatible with a budgetary system. The essence of salary reform was that fee-taking was to be abolished and officials were to receive large increases in a payment known as *gongfei*; with formal incomes greatly enhanced, officials would then be in a position to dispense with fee-taking. In order to make these new payments reflect the real costs of officeholding, allotments of *gongfei* were to be based on the pattern of fee-taking revealed by the Financial Reform Bureaus. In practice, as we shall see, this procedure was equivalent to making *gongfei* payments equal to the sum of customary fees that were already being collected for purposes deemed legitimate; all other fees would be prohibited. As an inducement for officials to reveal fees and other hitherto unreported funds, the new regulations promised that officials would not be punished for past financial practices that were not in accord with statute (Gugong bowuyuan Ming Qing dang'an bu, 1979: 2/1027-1033).

The decision to adopt these reforms in January 1909 owed much to changes in court politics following the deaths of the Empress Dowager and the Guangxu emperor in late 1908. From that time on, the court was dominated by a group of Manchu princes that included Zaize, the head of the Finance Ministry. Zaize was patron to a group of young Finance Ministry officials (including Liu Zexi and Zhang Zongyuan) who were promoting the centralization of state finance. Zaize and his followers found support in reformist circles of officials and gentry in the provinces—support that, in part, manifested itself within the Provisional National Assembly (*zizhengyuan*, first convened in late 1910), which endorsed the Finance Ministry's proposed budget for 1911 (Shibao, 1 Dec. 1910: 2; 2 Dec. 1910: 2; 6 Jan. 1911: 1).

Zaize and his followers were responsible for the particular form that centralizing financial reform assumed; this group of reformers included officials who viewed the 1909 reforms as both centralizing and modernizing in character. Such a perspective appears in the views of Xiong Xiling, a financial supervisor in Manchuria who, in 1907, wrote a letter to Zaize proposing financial reforms similar to those

enacted in 1909. In explaining his proposals, Xiong equated centralized finance with a modern state and argued that the Chinese system was flawed in its decentralization. Significantly, Xiong's call for reform abandoned traditional Confucian notions of a static economy, insisting instead that increased financial power for the central state would be matched by simultaneous growth in financial power at the local level. Economic growth, Xiong argued, would make it possible for all levels of the state to expand the volume of financial resources under their control (Lin Zengping and Zhou Qiuguang, 1985: 133-141).

It is unclear to what extent financial reformers as a group shared Xiong's "modern" ideas linking centralization to economic expansion. Unquestionably, advocacy of a budgetary process and strengthened central control over state finance could coexist with the Confucian belief that frugality was a virtue in government; a budget could facilitate limitations on state expenditure and centralization could entail redistribution of a fixed amount of resources rather than an absolute increase in the financial powers of the state. However strong "modernizing" impulses may have been among advocates of financial reform, it is clear that such impulses did not extend to all aspects of the 1909 reforms, including, as we shall see, the approach to salary reform and the problem of fee-taking.

### *THE SCALE AND SIGNIFICANCE OF FEE-TAKING*

From the early eighteenth century there were three major forms of state-authorized remuneration for provincial officials: salaries (*feng*), "nourishing honesty funds" (*yanglianyin*) and *gongfei* (literally "public expenses"). The latter two items originated in the fiscal reforms of the Yongzheng period (1723-1735) as supplemental funds for provincial officials; nourishing honesty funds were to assist with the costs of operating a yamen, while *gongfei* helped cover local services and projects undertaken outside the yamen (Zelin, 1984: 119-121). Although the provision of nourishing honesty funds and *gongfei* had originated in response to problems stemming from the inadequacy of bureaucratic salaries, the principle of adjusting the size of these salary

supplements to match the rising costs of holding office was never established in the eighteenth century (Zelin, 1984: 264-301).

Thus, by the last decade of the Qing, the sum of these three forms of remuneration had long been small in comparison with the costs of holding office, particularly at the lowest level of the bureaucracy. Local magistrates were supposed to receive an annual salary of forty-five taels, between 400 and 2,000 taels in nourishing honesty funds, and in most cases not more than a few hundred taels of gongfei (Chang, 1962: 11-15). In practice, formal compensation for late Qing magistrates was even smaller, for, throughout the last century of Qing rule, nourishing honesty funds were partially withheld from local officials and used instead to cover expenses at the provincial level. In Hunan in 1908, for example, county magistrates received an average of only 675 taels of nourishing honesty funds (Jingji xuehui, 1915b: *suiru bu*, *xingzheng zongfei lei*, 10-16).

Qing administrative law maintained the fiction that state-sanctioned remuneration was sufficient for officials to meet the heavy financial demands of holding office — demands that included the costs of maintaining a yamen and conducting public business, not to mention the personal expenses concomitant with high social standing and being an official. Despite repeated prohibitions, officials covered their expenses by collecting fees.<sup>1</sup> At the lowest level of the bureaucracy, local magistrates collected these fees from the people in the course of performing routine government functions such as collecting taxes or judging legal cases. At higher levels of the bureaucracy, officials met expenses by taking fees from subordinates whenever public business was transacted. Moreover, subordinate officials were routinely expected to furnish their superiors with gifts of money on occasions such as the superior's assumption of office or the superior's birthday. Such fees and gifts, of course, ultimately came from the ordinary taxpayer.

In collecting fees, officials normally needed assistance from people who were not part of the formal bureaucracy. Some of that assistance came from yamen functionaries who managed the details of government business and collected the fees, which were then shared with the official in charge. Involvement in local government and tax collection also brought some members of the gentry into bureaucratic fee-taking networks. The proliferation of gentry bureaus at the local level in the

late Qing, especially after 1900, points to the substantial role of gentry in fee-taking. The funding of such bureaus, which were authorized by local officials and managed by the gentry, often necessitated the handling of tax funds by gentry managers. In some cases, tax collection was the primary function of a gentry bureau. In Sichuan, for example, gentry bureaus were in charge of collection of land-tax surcharges known as *jintie* and *juanshu*, whose quotas by 1909 totalled nearly seven times the land tax itself. The gentry managers who supervised collection of these surcharges became an informal extension of the bureaucracy, sharing their fees with the local magistrate and the yamen clerks (Lu Zijian, 1984: 305-383, 790; Wei Yingtao and Zhao Qing, 1982, 2.661-666).

Although many of the details of fee-taking in the late Qing are well known and show a continuity in bureaucratic practices that reaches back to the eighteenth century and earlier, such details require our attention because they can provide estimates of the scale of fee-taking that will be needed for evaluating salary reform. Direct evidence of the scale of fee-taking is scarce and mostly concerns local magistrates. Chang Chung-li (1962: 29-31), based on sources covering three counties located in Hunan, Jiangxi and Zhili, estimated the annual income of magistrates at 30,000 taels.<sup>2</sup> The writings of Liu Yü, a magistrate in Sichuan in the 1860s, suggest that a lower estimate is in order, claiming that magistrates in Sichuan received customary fees of at least 3000 or 4000 taels per year, and quite commonly 10,000 taels or more (Lu Zijian, 1984: 549).

This scanty evidence can be supplemented with evidence concerning the routine expenses of county magistrates, from which it is possible to infer the scale of fee-taking. One of the largest of these expenses was the salaries paid to private secretaries and advisors (*muliao*), who numbered at least five or six in each magistrate's yamen (Ch'ü, 1962: 97). According to a memorial by a censor, Chen Hengqing (1902: 146), each secretary received 500 to 1000 taels annually. Magistrates also faced incessant demands for money from their superiors at all levels of the bureaucracy. According to Liu Yü, ritual gifts demanded by superiors cost 10,000 to 15,000 taels, and in some cases even 20,000 taels, per year (Lu Zijian, 1984: 524, 548). Similar figures

appear in an 1854 memorial by the Sichuan provincial director of education, He Shaoji (Lu Zijian, 1984: 531-32).

The expenses of local officials also generally included repayment of debts accumulated during a period of waiting for an appointment prior to assuming office. According to procedures described in government statutes (and outlined in Watt, 1972: 45-55), the great majority of local magistrates were to be appointed directly by the Board of Civil Appointments (*libu*) in Beijing. However, over the course of the dynasty there appears to have been a steady rise in the percentage of appointments that were acting, rather than substantive, appointments. Local gazetteer evidence from Sichuan, for example, shows that, by the last decade of the Qing, seventy to eighty percent of local magistrates held their posts in an acting capacity and usually served for only about a year before being transferred to a new post (Zhongjiang xian zhi, 1930: 5/20a-b; Zizhong xian xuxiu Zizhou zhi, 1929: 6/13b-14a, 20a; Daxian zhi, 1933: 6/34; Nanchuan xian zhi, 1926, 3/8a-b; Yongyang xian zhi, 1935: 7/15a-b; Jintang xian xuzhi, 1921: 6/3b-4a; Dazhu xian zhi, 1928: 7/6b-7a; Fushun xian zhi, 1931: 9/55a-57a; Qijiang xian xuzhi, 1938: 3/2b-3b; Suining xin zhi, 1929: 6/46a-b; Shifang xian zhi, 1929: 3/6b). Unlike substantive appointments, nominees for acting appointments were generally chosen at the provincial level. Thus, in the late Qing, many expectant magistrates waited for appointments in the provincial capitals. Liu Yü stated that this waiting period often lasted five or six years and required 1,000 to 2,000 taels per year in expenses, much of which was spent on gifts and banquets to win the favor of provincial-level officials who played crucial roles in the appointment process (Lu Zijian, 1984: 521, 548). In the end, outright bribery of governors and provincial treasurers was usually necessary to secure an appointment.<sup>3</sup> A 1905 impeachment of the Shanxi provincial treasurer indicates that magistracies in that province cost 3,000 taels; for the much wealthier province of Jiangsu, the fiction of Wu Woyao shows the cost ranged from 7,000 to 20,000 or even 30,000 taels (Yuzhe huicun, 12 May 1905: 2a; Wu Wo-yao, 1975: 18-19).

The minimum level of fee-taking practiced by late Qing magistrates can be estimated on the basis of the foregoing list of expenses. Since

it is apparent that formal salaries could cover only a small fraction of the costs of obtaining and holding office, such costs must have been met almost entirely by taking fees. Given the scale of expenses documented here, it is reasonable to estimate that, by the last decade of the Qing magistrates in posts with relatively few responsibilities must have collected at least 10,000 taels in fees per year, while in more burdensome localities the minimum figure was probably more like 20,000 taels. These estimates reflect the costs that even the most frugal magistrates could not avoid. Presumably, most local officials collected enough funds to both enrich themselves and meet the expenses of holding office. Thus, my estimates may be low by a wide margin. Nonetheless, such minimal estimates will assist in the analysis of salary reform below.

The uncertainty in estimating fee-taking above the county level is even greater than for local magistrates, but there can be little doubt that the scale of fee-taking by individual officials increased progressively with rank in the provincial bureaucracy. This correlation between bureaucratic rank and fee-taking income is borne out by published schedules of the financial contributions demanded by lineages from their office-holding members. These schedules, which assumed that the resources of provincial officials increased with rank, are the basis for the following estimates by Chang Chung-li (1962: 31-32, 40) of the annual income (in taels) accruing to various posts: prefect, 52,500; circuit intendant, 75,000; provincial treasurer, 150,000; and governor, 180,000. This correlation between rank and income is confirmed by Liu Yü's estimates of fee-taking in Sichuan, where the governor-general was said to have received over 100,000 taels annually in customary fees, the provincial treasurer 40,000-50,000, and intendants and prefects on the order of 10,000 taels each (Lu Zijian, 1984: 547).

The volume of fee-taking in the last decade of the Qing was probably greater than some of the above figures from the mid-nineteenth century indicate, for fee-taking probably increased as the costs of holding office rose over the last several decades of Qing rule. Officials surely passed on to subordinates and the people the increased expenses that arose from a price inflation that caused commodity prices to more than double between 1875 and 1910 (Wang, 1972: 361). The last half

of the nineteenth century also saw a large influx into the bureaucracy of men whom the Qing state had rewarded with rank and office for their military and financial contributions to the suppression of the mid-nineteenth century rebellions. As a result, expectant officials faced increased competition for appointments to office and experienced longer waiting periods before receiving an appointment. Liu Yü, for example, observed, in 1873, that there were over one thousand expectant officials in Chengdu, rather than the less than one hundred who had resided there in the past (Lu Zijian, 1984: 524). With more expectant officials vying for an unchanging number of official posts, the cost of winning the favor of key provincial-level officials must have been driven up, thereby enlarging the debt that had to be paid off with the proceeds from holding office and fueling the propensity to collect fees.

That inflation and a growth in the number of expectant officials probably contributed to a growth in fee-taking suggests that late Qing bureaucratic behavior cannot be explained solely in terms of moral decline and "corruption." Bureaucratic demoralization in the nineteenth century may have increased the willingness of officials to enrich themselves at the expense of the state and the people, as some would claim, but the point remains to be proven. If there was such a decline in the moral standards of officials, that decline is, at most, only a partial explanation of this expansion in fee-taking.

Precise measurements of changes in the scale of fee-taking and the exact mix of causes underlying such changes lie beyond our current knowledge, but it is clear that, viewed from the perspective of the finances of individual officials, state finance throughout at least the last several decades of the Qing dynasty was dominated by an informal sector of customary fees and gifts. The dominance of this fee-taking sector of state finance had two major consequences. First, with significant portions of the finances of individual officials and their yamens escaping the Finance Ministry's accounting procedures, the private finances of officials and the finances surrounding government functions became inseparably entangled. Fees both funded public business and met the financial needs and demands of officials and their families and friends. Lack of state supervision over fee-taking meant that the size of fees was generally left to the discretion of officials on a

case-by-case basis. Uncontrolled, fee-taking opened the door to corruption and blurred the line between legitimate funding of public administration and unjustifiable pursuit of profit at public expense. Moreover, fee-taking caused the private financial interests of officials to assume inordinate importance in the implementation of state financial policy.

A second consequence of the ubiquitousness of fee-taking was the development of patronage ties that linked together all levels of the bureaucracy through a network of intra-bureaucratic payments. Drawn into this patronage network, too, were local gentry and yamen functionaries who assisted with (and shared the proceeds of) the fee collection process. Patronage ties accompanied fee-taking because the acceptance of fees and gifts from a subordinate entailed reciprocal obligations — even in cases where the name and size of the payment were well established by custom. As late Qing critics of fee-taking were quick to point out, these obligations hindered superiors in exercising the kind of supervision over subordinates that was required by statute. Having taken fees from their subordinates, officials often faced heavy pressure from subordinates to overlook evidence of negligence, incompetence, or corruption. More often than not, officials avoided trouble and gave in to these pressures (Wang Shu'nan, 1937: gongdu, 10/27b-29b; Zhu Shoupeng, 1909: 5/4927-4929). The result was that collusion in pursuit of private interests became the common pattern of interaction between different levels of the bureaucracy — more common than conflict or cooperation for public purposes.

Fee-taking, by virtue of its massive scale and its capacity to undermine the authority of the central state, was the most important of those characteristics of Qing bureaucracy that made the system of public finance decentralized. Certainly, there were other institutional arrangements and historical developments that were conducive to decentralization, such as the long-term decline in the administrative powers of provincial treasurers, who, in theory, were in charge of provincial finances and provided a check on the powers of the governors (Fu Zongmao, 1963: 176). But the impact of these other decentralizing tendencies pales in comparison with the effects of fee-taking. Thus, a major challenge facing financial centralizers in the last years of the Qing was to eliminate fee-taking, create a new salary system

and set state finance on a course that would serve the interests of the state, rather than its officials. Given the huge and growing scale of fee-taking, this was no small task.

### PRECEDENTS FOR SALARY REFORM

In developing a new system of gongfei payments in 1909, Qing officials were drawing on Chinese ideas dating to the eighteenth century. Unlike some aspects of the late Qing constitutional and financial reforms, the salary reform of 1909 was based on a Chinese, rather than a Western, model of centralizing reform.

The 1909 plan for salary reform had much in common with the Yongzheng period (1723-1735) reforms studied by Madeleine Zelin (1984), in which meltage fees (*huohao* or *haoxian*) collected along with the land tax were legalized and remitted to the provincial level for redistribution to officials as nourishing honesty funds, a kind of salary supplement. In both sets of reforms, hitherto illegal exactions were legitimized by the central state, in order that they might be regulated and controlled. But there were also two significant differences. First, the 1909 reform regulations (Gugong bowuyuan Ming Qing dang'an bu, 1979: 2/1032). did not specify whether, in converting customary fees into gongfei, the fees would be remitted to a higher level of the bureaucracy before being paid out as gongfei. The alternative to this procedure was simply to allow officials to retain a specified portion of the fees under the rubric gongfei, an option that provided for significantly less centralized control over the new system. A second difference was that, in the 1909 reforms, the new form of remuneration was not funded by a single, identifiable source of revenue. Instead, gongfei were to be derived from a confusing array of sources, whose terminology was not uniform and which encompassed enormous geographical variation. This difference was potentially a grave weakness in the 1909 reforms, given the limited knowledge that the central state normally possessed regarding provincial finances. The complexity and uncertainty subsumed under the designation "customary fees" was, as the financial supervisors for Zhili pointed out, an obstacle that promised to make the late Qing salary

reforms much more difficult than the eighteenth-century reforms (Gan Houci, 1910: 5/17a-b).

Salary reform plans more like those of 1909 can be traced back to the late eighteenth century, and had been tried on a piecemeal basis by some provincial officials beginning in the 1780s, if not earlier. At both the beginning and end of the Jiaqing period (1796-1820), memorialists proposed surveys of unreported customary fees in preparation for converting those fees into realistic allocations for the administrative expenses of local officials (Polachek, 1977: 43-47). Although the Qing court rejected these proposals, the idea of legitimizing customary fees in the form of gongfei payments was revived in the late nineteenth century and applied, with uncertain results, in provinces or parts of provinces by Zhang Zhidong in the 1880s and 1890s (Wang Shu'nan, 1937: *zouyi*, 4/31b-34a, 27/28b-32a; *gongdu*, 1/1a-4a, 8/44a-45b, 10/27b-29b; *diandu*, 37/4b-5a, 14a-b) and by Yuan Shikai in 1902 (Zhu Shoupeng, 1909: 5/4927-4929). The salary reform of 1909 was thus a continuation of an old approach to the problem of fee-taking, extending the salary reform experiments of earlier decades to the whole bureaucracy.

### *REPORTING FEES IN THE PROVINCES*

The method of salary reform adopted in 1909 was a two-step process in which the success or failure of each step was dependent on the results of the other step. The Finance Ministry planned first to learn about the extent of fee-taking, which would be the basis for establishing a schedule of gongfei payments. Determination of the proper size of gongfei payments was thus dependent on accurate reporting of fee-taking in the provinces. At the same time, provincial officials were unlikely to comply with these new reporting requirements without the establishment of a new system of remuneration for officials that would both cover the actual costs of holding office and meet officials' expectations of being rewarded financially for their service to the state. Let us first examine the reporting step in the reform process, wherein the Finance Ministry encountered significant difficulties in learning about customary fees.

TABLE 1: Reported Income of Officials, 1909-1911 (taels per year)

Type of Post	Province	Average Income per Post
Provincial Treasurer	Zhili	155,800
	Anhui	31,600
	Hubei	30-31,000
	Zhejiang	21,800
	Fujian	16,888
Prefect and Magistrate	Fengtian	8400
	Guangxi	3778
	Shanxi	3689
Prefect	Hubei	9100
Magistrate	Shandong	11,563
	Hubei	8261

SOURCE: Zhengzhi guanbao, 29 May 1910: 7-9; 11 July 1910: 8-10; 21 July 1910: 9-12; 29 July 1910: 10-13; 5 Sept. 1910: 9-11; 22 Sept. 1910: 10-12; 5 Oct. 1910: 16-18; 24 Oct. 1910: 9-11; 16 April 1911: 12-15; 2 Aug. 1911: 9-14.

For a number of provinces—mostly those in which reporting appears to have been the most complete—memorials from the governors provide figures purporting to be the total income of officials at various levels of the provincial bureaucracy. These data are shown in Table 1. The exact relationship of these figures to unauthorized fee-taking is uncertain because these numbers are aggregates, usually the sum of customary fees and *yingyu*, a term for revenues collected in excess of quotas set in Beijing. Since the collection of some types of *yingyu* income had been sanctioned by the central government in the past,<sup>4</sup> and since *yingyu* cannot be assumed to have been a small fraction of these figures—indeed, in counties and departments in Shandong the ratio of *yingyu* to customary fees was nearly five to one (Zhengzhi guanbao, 2 Aug. 1911: 9-14)—we cannot be sure what proportion of these figures constituted previously unreported fee-taking. On the other hand, the use of *yingyu* and other terms may have just been a means of avoiding use of the term “fee” in discussing unauthorized levies and payments. We can only conclude that these figures represent the maximum level of fee-taking that was reported, and that the actual level may have been much lower.

Despite the uncertainties about the data, Table 1 indicates that, on balance, information on fee-taking at all levels was being withheld

from the Finance Ministry. At the prefectural and county levels, in four out of five provinces the average reported income per post was less than the 10,000 taels per year that we estimated to be the minimum income necessary to cover the costs of a county magistrate's post with relatively light duties. Only Shandong exceeded this minimum, with an average income for county and department magistrates of 11,563 taels; but only 1,771 taels therein was specifically labeled as customary fees (*Zhengzhi guanbao*, 2 Aug. 1911: 9-14). Given that errors are probably in the direction of underestimating the costs of holding office and overestimating the reported fees, it is safe to conclude that not all fee-taking at these levels was revealed. Moreover, the calculated averages include the income of prefects, who presumably had higher incomes than magistrates. In Hubei, the one province for which reported incomes of prefects appear in isolation, average annual income was said to be only 9,100 taels. For higher levels of the provincial bureaucracy, the data provide the same impression of incomplete reporting. Although the Zhili provincial treasurer's reported income of 155,800 taels exceeds the 150,000 estimated by Chang Chung-li, reported income of provincial treasurers for other provinces falls short of Liu Yü's more modest 40,000-50,000 figure, ranging from 31,600 in Anhui to 16,888 taels in Fujian.

That these figures encompassed only part of the fee-taking in the provinces is reflected in doubts expressed by the governors who reported the data. For example, Xiliang, the governor-general at Fengtian, stated that the fee-taking figures reported by his subordinates concealed some funds and that provincial deputies would be dispatched to investigate (*Zhengzhi guanbao*, 5 Oct. 1910: 16-18). Shanxi Governor Ding Baoquan also seems to have had doubts about the reliability of the income reports of prefects and magistrates; he promised that the just reported yingyu figures would be reinvestigated in the future (*Zhengzhi guanbao*, 11 April 1911: 12-15).

Episodic evidence suggests that, in some provinces, reporting problems were severe enough to prevent the compilation of meaningful statistical summaries. For example, a report in *Shibao* (5 Feb. 1911: 3) states that clerks at the provincial treasurer's office in Jiangxi collected at least 200,000 taels per year in fees. The clerks, however, reported only 10% or 20% of these fees, which were to be abolished. We must

assume that the provincial treasurer, who was responsible for supervising the reporting of fees throughout the province, was implicated in (and profiting from) this deception, because such massive fee-taking could not have occurred without his assent. Outside the provincial capital of Jiangxi, there was also great reluctance to report customary fees. According to *Shibao* (21 April 1910: 3; 2 Aug. 1910: 3; 5 Feb. 1911: 3), the Financial Reform Bureau dispatched investigators to the prefectures, but failed to learn the truth about customary fees in the prefectures and counties. Reports forwarded to the provincial capital by these investigators were said to have been unreliable because they were based solely on information volunteered by local officials.

In Fujian, too, the Financial Reform Bureau had little success in uncovering fee-taking. The “explanatory book” (*shuomingshu*) for Fujian province, a report compiled in compliance with the January 1909 regulations, indicates that many jurisdictions below the prefectural level did not report the rates for customary fees collected by yamen runners in conjunction with tax collection. Out of seventy-six jurisdictions listed, customary fee rates for the land tax are omitted for twenty-six jurisdictions. For the grain tribute tax, the figure rises to forty-one, and for three parts of the deed tax (*shuiqi*), the numbers of jurisdictions for which no data are reported range from forty-five to fifty-six. Thus, for four out of the five taxes, a majority of jurisdictions did not provide any data on fees collected by yamen runners. Moreover, eighteen jurisdictions, or one-fourth of the total listed, did not report the customary fees for any of the five taxes. The same book also lists the customary fees received annually by twenty-two intendants, prefects, and local magistrates. Not only did few officials report, but the size of the reported fees was also very small in comparison with our estimates of the scale of fee-taking. With the exception of one prefect, who reported over 5,300 taels, the amounts reported ranged between 200 and about 2,000 taels (Jingji xuehui, 1915a: *suiru bu*, *zakuan lei*, 13-27).

Part of the reason why officials in the provinces held back in reporting fees is that fee-taking was a source of personal profit that they wanted to protect. Among provincial officials, there also seems to have been a great deal of suspicion about the Finance Ministry’s motives and long-term commitment to reform. One official in the

Sichuan Financial Reform Bureau informed the governor-general that reports were being falsified in the provinces because of the serious shortage of funds that officials faced; officials feared that reporting the truth would only give the Finance Ministry an opportunity to seize revenues for itself, thereby making it even harder for them to meet their responsibilities (Xu Yue, 1911?). In late 1909, Xiong Xiling told the Finance Ministry that officials in Fengtian had failed to report truthfully for fear that, contrary to Ministry promises, they would be punished for having violated statutes by taking fees in the past (Lin Zengping and Zhou Qiuguang, 1985: 165-166).

The evidence above shows that many of the obstacles to bringing fee-taking under central control were located in the prefectures and counties, but it is difficult to pinpoint the forces at work in preventing accurate reporting. Available sources provide only the barest outline of how these reports of fee-taking were compiled in the prefectures and counties. At these lowest levels of the bureaucracy, responsibility for meeting the Finance Ministry's new reporting demands was assigned to Statistical Offices (*tongjichu*), which had been established to provide all types of data necessary to the development of constitutional government. In Zhili province, and apparently elsewhere,<sup>5</sup> regulations called for these offices to be jointly managed by officials and local gentry (*guanshen heban*); yamen clerks were not to be involved in the new reporting procedures. In reality, these offices may have functioned differently, for the Provincial Assembly in Zhili complained that officials were only allowing gentry to play a token role and that yamen clerks were improperly interfering. The Assembly argued that such arrangements prevented local gentry from acting as a check on officials and guaranteeing that local officials would report accurately (Gan Houci, 1910: 3/6a-7a). There may be some truth to this argument, but the presence of local gentry in Statistical Offices, along with the frequency of gentry involvement in fee-taking, suggests another possibility: that local elites played a significant role in producing the new financial reports at the county level and that behind the withholding of financial data lay collusion between officials and gentry.

Regardless of exactly how the reporting process worked, it is evident that salary reform was on shaky ground because of the

reluctance of local officials to disclose the full extent of fee-taking. The Finance Ministry did not create the incentives and institutional mechanisms necessary for gaining accurate knowledge of the funding of government at the prefectural and county levels. Since the new gongfei payments were to be based on what could be learned about existing fee-taking practices (rather than on direct measurement of the needs of local officials), salary reform was skewed, from its inception, towards continued underfunding of local government.

### ESTABLISHING GONGFEI SCHEDULES

With the second step in salary reform, determination of the size of gongfei payments, the goal of the Finance Ministry was to establish a new salary system that would meet the financial needs of officials and render fee-taking unnecessary. Attaining this goal required standards to assure that there would be a proper correlation between the size of gongfei and the financial demands of a given office. The fundamental problem facing salary reform was how the reported customary fees, which varied from place to place in size, purpose, and name, could be converted into a uniform system of expenditures to cover the actual costs of holding office. In the first instance, it was a matter of equalizing gongfei figures for posts that incurred similar expenses. At another level, the problem was defining the term gongfei and deciding what specific fees supported legitimate expenses and should be converted to gongfei. The Finance Ministry left the solution of these complex problems to the discretion of the individual governors-general and governors, and sought standardization on a provincial, rather than a national, basis. Standards that crossed provincial boundaries emerged insofar as some provinces elected to imitate procedures adopted in other provinces. One widely imitated model was the reform method espoused by Zhili Governor-General Chen Kuilong (Zhengzhi guanbao, 21 July 1910: 9-12).

Chen Kuilong introduced into the 1909 reforms the idea of distinguishing between the public and the private expenses that officials incurred while holding office. Chen established two types of salary supplements: gongfei and *jingfei*. Gongfei were to cover an official's

food, clothing, servants, horses, private expenses, social obligations, and miscellaneous expenditures. Jingfei, in contrast, paid for expenses arising from public business, salaries for private secretaries, salaries for civil and military officials in the yamen, wages for laborers, and the costs of repairing yamen buildings. Although the line between public and private, between jingfei and gongfei, was not completely unambiguous, Chen, in effect, defined jingfei as the public expenses of holding office and gongfei as the private expenses of holding office. Gongfei, thus redefined, lost its original meaning of funds for local government services outside the yamen.

Chen Kuilong's distinction between public and private expenses of officeholding was a basic principle of reform in a number of provinces besides Zhili. Cheng Dequan in Jiangsu and Ding Baoquan in Shanxi, for example, explicitly incorporated the gongfei-jingfei distinction into their own reform plans (Zhengzhi guanbao, 26 Sept. 1910: 6-9; 11 April 1911: 12-15). Some governors, however, failed to define the purpose of gongfei and seem to have been content to plan only gongfei without jingfei. Typical of this latter group of governors was Enshou, in Shaanxi (Zhengzhi guanbao, 6 April 1911: 13-14), whose reports of gongfei plans did not mention jingfei at all.

While imitation of the Zhili model, as well as the Finance Ministry's routine reviews of the reform plans submitted by the governors-general and governors, resulted in some standardization of the guiding principles of salary reform, in practice, the method, pace, and extent of reform varied considerably from province to province.<sup>6</sup> Such variations were not inherently a threat to the effectiveness of reform, but it is also clear, as the discussion below will show, that none of the variations was sufficient to overcome the fee-taking problem. There were flaws common to the reform process as a whole that led to a system of gongfei payments that were insufficient to cover the costs of holding office.

The inadequacies of the reform process are evident, in part, in the apparent failure to determine gongfei payments for all offices before the outbreak of the 1911 Revolution. Memorials published in 1910 and 1911 in the government gazette (Zhengzhi guanbao, cited throughout this article) reveal a pattern of governors first reporting plans for gongfei for provincial-level officials and then, usually several months

TABLE 2: Gongfei and Jingfei for Magistrates (taels per year)

Province	Gongfei	Jingfei	Total
Fengtian	3,600-6,000	5,307-11,572	8,907-17,572
Henan	2,880-7,200	1,680-4,800	4,560-12,000
Shandong	2,880-4,880	2,160-3,600	5,040-8,480
Hubei	3,000-4,800	600-2,400	3,600-7,200
Guizhou	2,000-3,600	1,000-3,600	3,000-7,200
Shanxi	1,700-2,700	1,000-3,500	2,700-6,200
Hunan	4,800-12,000	Not mentioned in source	
Sichuan	4,000-12,000	Not mentioned in source	
Guangxi	3,600-9,600	Not mentioned in source	
Shaanxi	3,000-9,000	Not mentioned in source	
Guangdong	2,400-8,000	Not mentioned in source	
Zhili	4,200-5,400	To be determined at later date	
Zhejiang	2,800-4,000	To be determined at later date	

SOURCE: Zhengzhi guanbao, 23 Oct. 1908: 9-12; 21 July 1910: 9-12; 29 July 1910: 10-13; 4 Aug. 1910: 9-13; 5 Sept. 1910: 9-11; 5 Oct. 1910: 16-18; 11 Oct. 1910: 15-17; 6 April 1911: 13-14; 16 April 1911: 12-15; 26 April 1911: 11-13; 29 July 1911: 8-10; 2 Aug. 1911 9-14; Jingji xuehui 1915b: suiru bu, xingzheng zongfei lei, 9, 16-22; *Shibao*, 24 Mar. 1911: 4.

later, memorializing with gongfei for the lower levels of the provincial bureaucracy. Thus, most (if not all) provinces presented gongfei figures for provincial-level officials and intendants in the last four months of 1910, while the determination of gongfei for prefects and magistrates extended well into the summer of 1911 and, in some cases, may not have been completed. Available evidence on the establishment of gongfei for magistrates covers only thirteen provinces. The ever-present possibility of lacunae in the documentation notwithstanding, in some provinces (such as Jiangxi and Fujian, where reporting problems were numerous) gongfei were probably not established for magistrates before the 1911 Revolution brought salary reform to an end.

Where gongfei and jingfei payments were proposed for county and department magistrates, they fell short of matching the income levels that had resulted from fee-taking. Above, we estimated that the minimum annual funding requirement for magistracies ranged from 10,000 to 20,000 taels. Table 2 shows that none of the six provinces for which proposed gongfei and jingfei figures are both known had such a high range of total payments. Fengtian, with a range set at 8,907 to 17,572 taels, came closest to reaching our estimate of minimum levels of

fee-taking. At the other extreme, and far below our minimum estimates, was Shanxi, where the new forms of remuneration for magistrates ranged from 2,700 to 6,200 taels.

The figures for the seven provinces listed in Table 2 with only gongfei are of less certain significance, because without jingfei figures, the total compensation planned for magistrates cannot be determined. It seems unlikely, however, that those totals would have surpassed the estimated levels of fee-taking. The two provinces with the lowest ranges of gongfei (Zhejiang, 2,800-4,000; and Zhili 4,200-5,400) were the only provinces to indicate that there were plans to determine jingfei in the future, while sources on the five provinces with higher upper limits on gongfei (Guangdong, 2,400-8,000; Guangxi, 3,600-9,600; Hunan, 4,800-12,000; Shaanxi, 3,000-9,000; and Sichuan, 4,000-12,000) do not mention jingfei at all. It may well be that in these latter five provinces there were no plans to establish jingfei; if so, then these higher ranges of gongfei were the total of the new forms of compensation for officials. In sum, despite some significant increases in the state-authorized income of magistrates (some posts in four provinces were scheduled to receive more than 10,000 taels), the numbers indicate that, under the new system, officials were still hard pressed to make ends meet, and thus liable to continue taking fees.

Indeed, there is no indication in the sources that gongfei and jingfei did anything to curb the practice of fee-taking. One would expect that if there were dramatic changes in bureaucratic behavior in the last years of the dynasty, some evidence of that change would appear in the sources. Instead, as was the case before reform, the sources provide only evidence that fee-taking was continuing unabated. Typical of this evidence that points to the futility of salary reform is an article from *Shibao* (5 Feb. 1911: 3), which states that the clerks at the provincial treasury in Jiangxi had, by early 1911, increased their collection rate by 30,000 taels per year, in effect restoring the fees that had been reported and proscribed the previous year.

In the absence of evidence to the contrary, one can only conclude that the salary reform of 1909-1911 failed to produce a system of remuneration that could replace fee-taking. To be sure, the establishment of gongfei and jingfei, in accord with Chen Kuilong's proposal,

was a significant first step towards separating the public expenses of holding office from the private finances of officials. The scheduled payments of gongfei and jingfei also represented a major narrowing of the gap between the real costs of officeholding and the formal salaries of officials. But in the short time before the 1911 Revolution in which the new system operated—in most cases only a matter of months—practical results were few.

### SALARY REFORM AS CENTRALIZATION

Salary reform was a centralizing process, both in the general sense of bringing hitherto unreported fees within the purview of the state accounting system, and in the more specific sense of entailing procedures for centralizing control at the provincial level over the fees that were being converted into gongfei and jingfei. These procedures varied from province to province and fell into three patterns of centralization that were distinguished by the degree of provincial-level control that was asserted over fees collected at the local level. Each pattern exhibited weaknesses that were not conducive to solving the problem of fee-taking.

The most direct approach to centralizing control over revenue from fees was taken in Sichuan, where Zhao Erxun usurped from local officials the collection of the deed tax that had been the source of an illegal levy known as *paoshui*, which had long been the most important item in magistrates' income. Zhao created a provincial-level bureau to collect, in place of the magistrates, an increased deed tax whose proceeds were, in part, distributed to magistrates as gongfei (Zhengzhi guanbao, 23 Oct. 1908: 9-12). Thus, previously unauthorized revenues were brought under the direct control of the provincial government. The reaction of magistrates to this loss of control over their income is uncertain, but Zhao's method did not eliminate fee-taking, for the provincial deputies in charge of the deed tax collected fees for themselves just as the magistrates had in the past (Wei Yingtao and Zhao Qing, 1982: 1/88-90).<sup>7</sup>

Outside of Sichuan, provincial-level control over revenue from fees was asserted without creating new government organs or changing tax

collection procedures. In some provinces, all fees that had been determined to be legitimate and serving public purposes were to be remitted to the provincial treasury, from where they would be redistributed as gongfei and jingfei. This exchange was imbalanced in most cases, provincial treasuries taking in more than they paid out. In Hubei, for example, local magistrates reported 575,000 taels in income, but were only scheduled to receive 512,000 taels in gongfei and jingfei (Zhengzhi guanbao, 26 April 1911: 11-13). Officials who lost out in this exchange had an incentive to resist sending all of their fee-taking income to the provincial-level authorities. Such resistance was easy because fees (unlike the meltage fees that had been converted to nourishing honesty funds nearly two centuries earlier) often came from sources whose value fluctuated over time; thus, an official could plausibly claim a downturn in local revenue sources in order to avoid remittances to the provincial treasury. This difficulty probably lay behind Guizhou Governor Shen Yuqing's report that his administration was not in control of the fee-remitting process (Zhengzhi guanbao, 29 July 1911: 8-10). Without that control, funding for the new salary system could not be assured and the goals of reform could not be achieved.

The centralizing thrust was even weaker in those provinces that required that only a portion of the revenue from fees be remitted to the provincial treasury. In Anhui, Shanxi, and districts in Jiangsu supervised from the provincial capital in Nanjing, officials were ordered to deduct their gongfei and jingfei payments from fee-taking income and remit the surplus to the provincial treasury (Zhengzhi guanbao, 15 Sept. 1910: 7-8; 24 Oct. 1910: 9-11; 11 April 1911: 12-15). In effect, provincial-level administrators were allowing an approved portion of fee-taking to continue, as it had in the past, while appropriating the remaining share of fee income for new purposes. In these provinces, centralized control over the funds that were the source of the new payments was greatly limited because such funds did not pass through provincial-level agencies. As a result, the central state had legitimized a certain level of fee-taking without fundamentally changing the way in which government offices funded their activities. The new system was left vulnerable to the same evils that had plagued fee-taking in the past.

*THE DURABILITY OF THE DECENTRALIZED STATE*

Why did salary reform fail to eliminate fee-taking? In part, the answer lies in the logic of the reform process. Gongfei and jingfei were insufficient, in comparison with the income that officials had previously derived from fees, because only customary fees deemed “legitimate” were to be converted to the new forms of remuneration. Moreover, insofar as gongfei payments were based on reported fees, we can assume that widespread under-reporting of fees produced low estimates of the costs of holding office that, in turn, were reflected in the size of gongfei and jingfei. Finally, the concentration of financial power in the provincial capitals that accompanied the conversion of fees to gongfei and jingfei—a process that threatened to lower the incomes of some local officials—probably only reinforced local officials’ suspicions about the purpose of salary reform. Such suspicions surely made local officials more reluctant to disclose the full extent of government finance in their jurisdictions.

The size of the new payments was also restricted by pressures on officials to limit expenditure that emanated from the Finance Ministry and the Qing court. The impecuniousness of the Qing state in its last years resulted in reaffirmations of the virtues of frugal government, despite the recognition by some financial reformers that the state did not exist in the midst of a static economy (e.g., Zhengzhi guanbao, 20 Feb. 1910: 4-7; 30 Mar. 1910: 13). Thus, the reform plans presented by the governors emphasized their efforts to limit expenditure on the new salary system. Such an approach ran counter to the goals of salary reform, and imparted an arbitrary character to proposed gongfei and jingfei figures. In Shaanxi, for example, Enshou first determined how much was to be spent on gongfei and then began to investigate fee-taking among his subordinates. When insufficient fees were reported, Enshou simply reduced all the gongfei allotments proportionally (Zhengzhi guanbao, 6 Apr. 1911: 13-14).

Ultimately, the greatest flaws in the salary reform of 1909 may lie in issues that were seldom, if ever, discussed by the officials implementing the reforms. Adherence to a policy of limiting expenditure had the effect of sidestepping basic questions surrounding the financing of government. Because the reduction of expenses became an

imperative, only occasional lip service was paid to the idea of basing remuneration directly on the expenses associated with specific posts. Instead, a certain portion of the reported fees served as an upper boundary, from which cuts were made to determine the gongfei and jingfei figures. Because these figures were not based fully on the costs of governing, there was no need to consider how future increases in the costs of governing would be addressed and from where funds would be raised to meet those expenses. Judging from the lack of discussion of such matters in the relevant documents, it appears that the 1909 reform was seen as a one-time adjustment of official salaries, rather than as a systemic change that would guarantee officials sufficient funds to perform their duties.

A particularly important omission in the sources is the lack of discussion of measures to reform the sub-bureaucracy, which provided intermediaries in the collection of fees from both officials and the people. Officials involved in salary reform apparently never considered providing salaries for clerks and other yamen employees, to eliminate their need for fees in much the same way that gongfei and jingfei were supposed to end fee-taking by officials. This omission is striking because Qing officials could not have failed to be aware of the central role of the sub-bureaucracy in fee-taking. Furthermore, the sub-bureaucracy was posing obstacles for salary reform. Guizhou Governor Shen Yuqing, for example, reported that he had arbitrarily made jingfei allotments equal to half of gongfei, because his efforts to determine the costs of conducting public business were being blocked by the secretiveness of the sub-bureaucracy in the prefectures and counties (*Zhengzhi guanbao*, 29 July 1911: 8-10). Shen's complaints about yamen underlings were nothing new; the evils of the sub-bureaucracy occupied a major place in the tradition of statecraft thought. But such thought tended to make the sub-bureaucracy the scapegoat for practices in which officials also bore responsibility. Although officials and the sub-bureaucracy were linked together in fee-taking, a long-standing contempt for the supposedly morally inferior yamen functionaries may well account for the failure to extend fixed and adequate salaries to the indispensable sub-bureaucracy.

Salary reform also failed to come to terms with the issue of how much compensation beyond the costs of governing should be paid to

officials. The absence of any discussion of this question suggests that, underlying the reforms, there was a traditional assumption that holding office should not be a source of personal profit. The incorporation of such assumptions into salary policy in the past was a major reason why salaries had been inadequate and fee-taking had arisen in the first place. The continuation of such assumptions did not augur well for the 1909 reforms, for Qing officials had long been accustomed to deriving huge personal profits from holding office. By denying the legitimacy of profit gained in office, the Qing state was defying the expectations of its officials. To meet such expectations, salary reform needed to provide not only the actual costs of holding office, but also financial rewards for the officeholders.

The failures of salary reform are evidence of severe limitations on the capacities of the late Qing state to reform itself, a conclusion that contrasts sharply with recent studies that have emphasized the vigor with which the late Qing state implemented its policies (e.g., Liu, 1974; and MacKinnon, 1980). The persistence of fee-taking, instead, points to the enduring strength of the old patterns of bureaucratic behavior. The governing capacities of all levels of the bureaucracy were weakened by a seemingly universal ability of subordinates to subvert policies emanating from above. This ability of officials to undermine directives from above, when such behavior was in their personal interest, required a degree of collusion between superiors and subordinates. Such collusion was made possible, in part, by the patronage ties fostered by fee-taking, a practice that embodied the fundamentally and increasingly decentralized nature of late Qing bureaucracy. Fee-taking was thus a crucial obstacle to modernization efforts that called for strengthening lines of bureaucratic authority. The task of administrative centralization was not a matter of mending a system that had disintegrated, but of overhauling a system that persistently defeated efforts to change the behavior of officials.

The salary reform of 1909-1911 shows that the obstacles to centralizing reform, which were a product of China's bureaucratic past, were not to be overcome by using the administrative methods of the past. Such methods limited the extent of centralization because they were a product of the decentralized system that was the object of reform. Although procedural details of the 1909 reforms diverged somewhat

from previous salary reform efforts, the underlying spirit of the 1909 reforms retained many of the assumptions that had helped define the decentralized system in the first place. Among these assumptions were the desirability of limiting expenditure, the irrelevance of salary reform for the sub-bureaucracy, and the illegitimacy of deriving personal profit from office. The continuing acceptance of such assumptions implied an unwillingness to change the norms of bureaucratic behavior. Yet, in practice, bureaucratic norms also included a mode of thinking that was antithetical to the goal of eliminating fee-taking: the belief of officeholders that the accumulation of personal wealth was a perquisite of office. This troublesome belief had to be addressed if salary reform was to achieve its goals. The 1909 reforms, however, left unresolved the long-standing tension between public and private expectations surrounding the finances of government officials.

That the outcome of salary reform was so dependent on a redefinition of bureaucratic norms suggests that administrative centralization in the late Qing was more than just a problem of bureaucratic organization. At stake in the conflicts engendered by salary reform was the preservation or destruction of the values, habits, and ways of thinking that were the underpinning of the decentralized Qing state. The ineffectiveness of the salary reform of 1909-1911 is evidence of how durable that decentralized state was.

## NOTES

1. Good, general descriptions of fee-taking appear in Chang (1962: chap. 1); Ch'ü (1962: 22-32); and Zelin (1984: chap. 2, esp. 54-58). The claim by Feuerwerker (1976: 65-66, 74) that fees not exceeding customary limits were "not illegal" does not take into account the frequent attempts to abolish fee-taking by decree, for example, the imperial edict of 1854 that prohibited all customary fees in Sichuan, and similar prohibitions issued by Sichuan Governors-General Ding Baozhen and Cen Chunxuan in 1880 and 1903 (Lu Zijian, 1984: 532, 543, 553).

2. Chang Chung-li's estimates probably contain an upward bias because, in two of the counties he cites (Xiangtan in Hunan and Nanchang in Jiangxi), magistrates collected the lucrative grain tribute tax.

3. Officials who were appointed directly by the central government waited for their appointment in Beijing and faced similar financial demands from metropolitan officials (Shen Yunlong, 1966: 2/259-61; Suzuki Chūsei, 1958: 238-239).

4. *Pingyu* was one of the most important types of *yingyu*. Some forms of *pingyu* were sanctioned by the central government, while others were unauthorized fees. According to John

Watt (1972: 206-207), pingyu was authorized by the Qianlong emperor as a surcharge on the land tax with a fixed rate of 2.5% that was later reduced by half. Collection of pingyu accompanied other kinds of taxes, too, and in many cases was not reported to Beijing (Jingji xuehui, 1915c: jia bian, 91-92).

5. Fushun xian zhi (1931: 5/57b), for example, states that the Statistical Office in that county in Sichuan was responsible for compiling budgetary reports in the last three years of the Qing. These reports undoubtedly included the surveys of fee-taking that were demanded by the Finance Ministry.

6. For example, the question of whether to continue paying nourishing honesty funds was not handled uniformly. In most provinces, the Zhili model held sway and officials were to continue receiving nourishing honesty funds; but, in Fengtian and Jilin, all the old forms of remuneration were to be abolished (Zhengzhi guanbao, 13 Sept. 1910: 11-12; 5 Oct. 1910: 16-18).

7. Although Zhao's reforms were initiated in October 1908, three months before those of the Finance Ministry, they are treated here as part of the January 1909 reforms because Zhao's reforms involved the same basic method of converting illegal exactions into gongfei. Moreover, since Zhao's method of salary reform was not altered by the Finance Ministry's promulgation of its own reform plans, it is probable that the Finance Ministry viewed Zhao's approach as consistent with its own.

## REFERENCES

- CHANG, CHUNG-LI (1962) *The Income of the Chinese Gentry*. Seattle: Univ. of Washington Press.
- CHEN HENGQING (1902) "He'nan dao jiancha yushi Chen Hengqing zou gesheng guanchang jibi tai shen yan jia cheng jie zhe" (Memorial by He'nan Circuit Censor Chen Hengqing requesting strict punishments and the elimination of bureaucratic evils in the provinces). *Xinhai geming qian shinian jian minbian dang'an shiliao* (Archival Materials on the History of Popular Uprisings in the Ten Years Before the 1911 Revolution), vol. 1, pp. 145-148. Beijing: Zhonghua shuju (1985).
- CH'Ü, T'UNG-TSU (1962) *Local Government in China under the Ch'ing*. Cambridge: Harvard Univ. Press.
- Daxian zhi [Gazetteer of Da County, Sichuan] (1933) Wu Dezhun et al., comps.
- Dazhu xian zhi [Gazetteer of Dazhu County, Sichuan] (1928) Chen Buwu et al., comps.
- FEUERWERKER, ALBERT (1976) *State and Society in Eighteenth-Century China: The Ch'ing Empire in Its Glory*. Ann Arbor: Univ. of Michigan Center for Chinese Studies.
- FU ZONGMAO (1963) *Qingdai dufu zhidu* (The System of Governors-General and Governors in the Qing Dynasty). Taipei: Guoli zhengzhi daxue.
- Fushun xian zhi [Gazetteer of Fushun County, Sichuan] (1931) Lu Qingjia et al., comps.
- GAN HOUCI [ed.] (1910) *Beiyang gongdu leizuan xubian* (Continuation of Classified Public Documents from North China). Reprint. Taipei: Wenhai (1966).
- Gugong bowuyuan Ming Qing dang'an bu [eds.] (1979) *Qingmo choubei lixian dang'an shiliao* (Archival Materials on the Establishment of a Constitution at the End of the Qing). 2 vols. Beijing: Zhonghua shuju.
- Jingji xuehui [Economics Study Society] (1915a) *Fujian quansheng caizheng shuomingshu* (An Explanation of the Finances of Fujian Province). Beijing: Jingji xuehui.

- (1915b) *Hunan quansheng caizheng shuomingshu* (An Explanation of the Finances of Hunan Province). Beijing: Jingji xuehui.
- (1915c) *Jiangsu Ningshu caizheng shuomingshu* (An Explanation of the Finances of Jiangsu Province Under the Nanjing Governor-General). Beijing: Jingji xuehui.
- Jintang xian xuzhi [Continuation of Gazetteer of Jintang County, Sichuan] (1921) Zeng Moulin, comp.
- LIN ZENGPING and ZHOU QIUGUANG [eds.] (1985) *Xiong Xiling ji* (Collected Works of Xiong Xiling). Vol. 1. Changsha: Hunan renmin chubanshe.
- LIU, KWANG-CHING (1974) "The limits of regional power in the late Ch'ing period." *Tsing Hua Journal of Chinese Studies*. New Series 10, 176-233.
- LU ZIJIAN [ed.] (1984) *Qingdai Sichuan caizheng shiliao* (Historical Materials on Financial Administration in Sichuan in the Qing Dynasty). Vol. 1. Chengdu: Sichuan sheng shehui kexueyuan chubanshe.
- MACKINNON, STEPHEN R. (1980) *Power and Politics in Late Imperial China: Yuan Shikai in Beijing and Tianjin, 1901-1908*. Berkeley: Univ. of California Press.
- Nanchuan xian zhi [Gazetteer of Nanchuan County, Sichuan] (1926) Wei Linshu et al., comps.
- POLACHEK, JAMES (1977) "Literati Groups and Literati Politics in Early Nineteenth Century China." Ph.D. dissertation, Univ. of California at Berkeley.
- Qijiang xian xuzhi [Continuation of Gazetteer of Qijiang County, Sichuan] (1938) Dai Lunzhe et al., comps.
- SHEN YUNLONG (1966) *Xiandai zhengzhi renwu shuping* (Essays on Modern Political Figures). 3 vols. Taipei: Wenhai.
- Shibao (1909-). Microfilm reproduction. Tokyo: Yushodo (1967).
- Shifang xian zhi [Gazetteer of Shifang County, Sichuan] (1929) Wu Jiang, comp.
- Suining xin zhi [New Gazetteer of Suining County, Sichuan] (1929) Wang Maozhao et al., comps.
- SUZUKI CHŪSEI (1958) "Shinmatsu no zaisei to kanryo no seikaku" (Late Qing financial administration and the character of officials). *Kindai Chugoku kenkyu* (Studies of Modern China), vol. 2, pp. 189-282. *Kindai Chugoku kenkyu i-in kai* (eds.). Tokyo daigaku shuppankai.
- WANG SHU'NAN [ed.] (1937) *Zhang Wenxiang gong quanji* (Complete Works of Zhang Zhidong). Reprint. Taipei: Wenhai (1970).
- WANG, YEH-CHIEN (1972) "The secular trend of prices during the Ch'ing period (1644-1911)." *Journal of the Institute of Chinese Studies of the Chinese University of Hong Kong*, 5, 2: 347-371.
- WATT, JOHN R. (1972) *The District Magistrate in Late Imperial China*. New York: Columbia Univ. Press.
- WEI YINGTAO and ZHAO QING [eds.] (1982) *Sichuan xin hai geming shiliao* (Historical Materials on the 1911 Revolution in Sichuan). 2 vols. Chengdu: Sichuan renmin chubanshe.
- WU WO-YAO (1975) *Vignettes from the Late Ch'ing: Bizarre Happenings Eyewitnessed over Two Decades*. Trans. Shih Shun Liu. Hong Kong: Chinese Univ. of Hong Kong.
- XU YUE (1911?) "Jiang caizheng kunnan chouni guanjian kaiju shuolue cheng qing xian jian" (Presentation to the governor-general of my personal views on difficulties in financial administration). *Zhao Erxun dang'an* (Zhao Erxun Archives), juan 404. Beijing: Number One Historical Archives.
- Yunyang xian zhi [Gazetteer of Yunyang County, Sichuan] (1935) Guo Wenzhen, comp.
- Yuzhe huicun [The Peking Gazette] (1894-1907) Beijing.
- ZELIN, MADELEINE (1984) *The Magistrate's Tael: Rationalizing Fiscal Reform in Eighteenth Century Ch'ing China*. Berkeley: Univ. of California Press.

- Zhengzhi guanbao [Government Gazette] (1907-1911). Reprint. Taipei: Wenhai (1965).
- Zhongjiang xian zhi [Gazetteer of Zhongjiang County, Sichuan] (1930) Chen Pinquan, comp.
- ZHU SHOUPENG [ed.] (1909) Guangxu chao donghualu (Donghua Records of the Guangxu Period). Reprint. Beijing: Zhonghua shuju (1958).
- Zizhong xian xuxiu Zizhou zhi [Continuation of Zizhou Gazetteer, Zizhou County, Sichuan] (1929) Huang Qingliang et al., comps.

*Paul C. Hickey is a visiting assistant professor of history at Franklin and Marshall College. He specializes in the political, social, and institutional history of late Qing and early Republican China.*